

TOWN OF OCEAN BREEZE AGENDA

Special Meeting and Budget Workshop, Setting of Tentative Millage Rate

Wednesday, July 24, 2024 at 6:00 pm

Ocean Breeze Resort Clubhouse, Pineapple Bay Room, 700 NE Seabreeze Way, Ocean Breeze, FL 34957

PLEASE TURN OFF ALL CELL PHONES

1. Call to Order

- Pledge of Allegiance
- Roll Call

2. Budget Workshop – Budget and Tentative Ad Valorem Millage Rate for Fiscal Year 2023/2024 – Holly Vath, Town Financial Consultant

3. Resolution #349-2024 – A RESOLUTION OF THE TOWN OF OCEAN BREEZE, FLORIDA, DETERMINING A TENTATIVE MILLAGE RATE FOR FISCAL YEAR 2024/2025 AND PROVIDING NOTICE THEREOF TO THE APPROPRIATE AUTHORITIES (motion, second, public comment, roll call)

4. SECOND READING OF ORDINANCE No. 348-2024 –

AN ORDINANCE OF THE TOWN OF OCEAN BREEZE, FLORIDA AMENDING THE CODE OF ORDINANCES AT CHAPTER 2, ARTICLE I. ADMINISTRATION BY ADDING A SECTION 2-1 PROVIDING FOR A CODE COMPLIANCE OFFICER; AT CHAPTER 5, ARTICLE I. MISCELLANEOUS OFFENSES, BY PROVIDING FOR CODE COMPLIANCE MEASURES AND PENALTIES, AND IMPLEMENTING REGULATIONS PURSUANT TO GENERAL LAW BY PROVIDING FOR NON-VEHICULAR NOISE; AMENDING PROVISIONS FOR THE DISCHARGE OF FIREARMS, EXPLOSIVES, AND FIREWORKS; PARKING OF VEHICLES; STORING OF JUNKED OR ABANDONED VEHICLES, ETC.; CONTRACTING WITHOUT A LICENSE; AND ZONING VIOLATIONS; AT CHAPTER 5, ARTICLE II. PENALTIES, BY CLARIFYING THE PROVISIONS FOR ADMINISTRATIVE FINES AND COSTS; AND PROVIDING FINES AND COSTS FOR REPEAT VIOLATIONS; AND OTHER PROCEDURES; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; PROVIDING AN EFFECTIVE DATE, AND FOR OTHER PURPOSES – Attorney Paul Nicoletti
(Motion, second, public comment, roll call)

5. Comments from the public on topics not on the Agenda.

6. Announcements – All meetings, including all **Budget meetings, will be held at the Ocean Breeze Resort Clubhouse, Pineapple Bay Room, 700 NE Seabreeze Way, Ocean Breeze, FL**

- Monday, August 12, 2024: 10:30 am
- Monday, September 9, 2024: 10:30 am
- **Wednesday, September 11, 2024: 6:00 pm – Public Hearing for setting of Tentative Millage Rate and Budget for FY 2024/2025**
- **Wednesday, September 25, 2024: 6:00 pm – Public Hearing and Adoption of Final Millage Rate and Budget for FY 2024/2025**
- Monday, October 14, 2024: 6:00 pm
- **~~Monday, November 11, 2024: 10:30 am~~ – Veteran's Day Holiday (Town Office closed)**
- **Tuesday, November 12, 2024: 10:30 am**
- Monday, December 9, 2024: 10:30 am

7. Adjourn

Memorandum

TO: **MAYOR AND TOWN COUNCIL**

FROM: **HOLLY VATH, FINANCIAL CONSULTANT**

SUBJECT: **2025 PROPOSED BUDGET**

DATE: **JULY 24, 2024**

2024 Budget Analysis

The estimated actual for the 2024 budget is currently trending below budget. Additional expenses related to PUD's have significantly increased Public Safety expenses. Savings in General Government and continued interest earnings allow for utilizing less reserves than budgeted for the current fiscal year. The adopted budget anticipated utilizing \$105,267 of reserves, we anticipate utilizing approximately \$25,000 less.

2025 Proposed Budget

The proposed budget was prepared based on normal operations. Additional funding for PUD closeout will require adjustments to the budget in fiscal year 2025 as decisions are made related to closeout activities. The closeout process continues to bring fiscal uncertainty to the Town.

With the completion of Seawalk, the taxable value increased by 7.4% for a total taxable value of \$90.3 million. Seawalk residential properties contribute \$56.4 million of the taxable value. The average taxable value of a home in Seawalk is \$437,170 for non-homestead properties and \$312,540 for homestead properties. 94 homes have a homestead exemption.

Estimated state shared revenue is not yet available. The Town's population has increased from 396 to 608. This will have a positive impact on some state shared revenue.

Utility Tax Analysis

Staff analyzed implementing a utility tax to diversity revenue sources. While this would provide diversity to our revenue stream, the Seawalk residents would see an increase in cost with a Utility Tax. The Resort residents would contribute directly to Town revenue. In addition, implementing a utility tax would have the greatest impact on the commercial customers in the Plaza. A utility tax would initially allow for a lower millage rate while the Town continues to utilize reserves. However, projections indicate, in fiscal year 2026 reserves will no longer be available to fund normal operations. Once existing unrestricted reserves are utilized, an increase in the millage rate will be required.

Personnel

The 2024 adopted budget anticipated two part-time staff and a contracted permit processing. The 2025 budget eliminates the second part-time position and moves some of that funding to Special Projects. The permit processing contractor will periodically fill in as needed in the office. The hourly rate for office work will be less than the permit processing rate.

Gas Tax Reserves

There are several projects being considered to utilize the gas tax revenue and gas tax reserve fund. The Town is responsible for updating the pedestrian crosswalks on Indian River Drive and the Town continues to discuss a privacy wall to shield some of the noise generated by the train tracks. West End Blvd is also being discussed.

Reserves

The Town will continue to utilize reserves to fund normal operations. Based on the 2025 budget, in order to have sufficient cash flow for operations, the town needs to maintain unrestricted reserves at approximately \$80,000. This amount will provide cash for the first three months of the fiscal year. Three months is the minimum level needed. Property tax revenue is remitted in late November or early December each year.

The most significant changes in the proposed 2025 budget are as follows:

- Recommend minimum reserve level of 25% of budget
- Reduce staff to one part-time employee
- Expected 13% increase in insurance
- Increase council travel and conferences
- Recommend 0.8000 millage rate

**BUDGET SUMMARY
TOWN OF OCEAN BREEZE
FISCAL YEAR 2025**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF TOWN OF OCEAN BREEZE ARE
LESS THAN LAST YEARS TOTAL OPERATING EXPENDITURES**

	GENERAL FUND	TOTAL BUDGET
<u>BALANCE BROUGHT FORWARD</u>	<u>\$ 72,033</u>	<u>\$ 72,033</u>
ESTIMATED REVENUES:		
Taxes:		
Ad valorem taxes (Millage per \$1,000 equals 0.8000)	\$ 68,662	\$ 68,662
Sales, use and fuel taxes	95,500	95,500
Intergovernmental revenue	28,400	28,400
Licenses and permits	20,500	20,500
Interest and other earnings	20,000	20,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>233,062</u>	<u>233,062</u>
TOTAL ESTIMATED REVENUES AND BALANCES	<u>305,095</u>	<u>305,095</u>
EXPENDITURES:		
General government	239,595	239,595
Public safety	60,500	60,500
Transportation	5,000	5,000
Capital outlay	-	-
TOTAL EXPENDITURES	<u>305,095</u>	<u>305,095</u>
RESERVES	<u>-</u>	<u>-</u>
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	<u>\$ 305,095</u>	<u>\$ 305,095</u>

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE
OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC
RECORD.

**BUDGET SUMMARY
TOWN OF OCEAN BREEZE
FISCAL YEAR 2025**

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
Revenue				
General revenue				
312100 Ad Valorem	63,909	\$ 63,938	\$ 63,938	\$ 68,662
314200 Local communications services tax	3,859	3,800	4,500	4,500
322004 Charges for service	-	-	-	-
335120 State revenue sharing	18,075	23,000	23,000	23,000
335140 Mobile home tags	2,627	2,900	2,900	3,100
335150 Alcoholic beverage licenses	2,790	2,000	2,300	2,300
335180 1/2 Cent Sales Tax	48,665	61,000	55,000	55,000
312300 Gas tax	33,984	19,000	36,000	36,000
338200 Occupational licenses	567	400	500	500
361000 Interest income	23,328	16,000	23,000	20,000
369000 Miscellaneous income	168	300	150	-
Total General Revenue	197,972	192,338	211,288	213,062
Building revenue				
322000 Building permits	32,777	20,000	20,000	20,000
322001 Fire inspections	-	500	-	-
Total Building revenue	32,777	20,500	20,000	20,000
Leases				
383100	62,794	-	-	-
Total Revenue	293,543	212,838	231,288	233,062

**BUDGET SUMMARY
TOWN OF OCEAN BREEZE
FISCAL YEAR 2025**

	2023	2024	2024	2025
	Actual	Budget	Estimated	Budget
Expense				
General Government				
513150 Gross Payroll	77,078	67,600	47,600	45,500
513301 Management Consultant	19,050	28,000	25,000	28,000
513302 Rent	678	14,175	14,175	14,905
513304 Communications / Website	11,806	16,155	12,000	14,650
513305 Engineering	6,113	5,000	6,000	5,000
513306 Accountant	4,380	8,000	6,000	8,000
513308 Insurance W/C	6,475	5,000	6,500	5,000
513309 Insurance Package	18,869	24,300	25,100	27,000
513311 Public Advertising Notices	1,500	4,000	1,600	4,000
513312 Office Equipment, Supplies and Maintenance	7,426	10,230	10,230	10,665
513313 Postage	538	800	800	1,000
513315 Audit	16,000	16,500	16,500	17,000
513316 Utilities	708	720	720	720
513317 Dues	1,448	1,525	1,525	1,565
513318 Mileage Reimb. - Clerks	436	700	400	300
513319 Council expenses, conferenccees & travel	4,330	5,800	5,800	6,900
513321 Election Expenses	926	2,000	-	2,000
513820 Contributions	1,005	1,000	1,000	1,000
513322 Special Projects (digitize records, update codes)	4,221	5,000	12,000	12,000
513325 Meeting security	-	-	-	-
514100 Legal Counsel	9,561	24,000	12,000	24,000
514200 Computer Services	7,167	6,900	5,000	6,900
531110 Payroll Taxes - Fica	4,768	4,200	2,900	2,830
531111 Payroll Taxes - Medicare	1,116	1,000	700	660
584620 Building - Leases	62,794	-	-	-
584640 Equipment - Leases	-	-	-	-
584710 Principal - Leases	14,103	-	-	-
584720 Inteest - Leases	1,816	-	-	-
Total General Government	284,312	252,605	213,550	239,595

**BUDGET SUMMARY
TOWN OF OCEAN BREEZE
FISCAL YEAR 2025**

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
Public Safety				
524200 Building Official	30,025	27,000	24,000	27,000
524210 Building Code Compliance services	15,368	8,000	16,000	8,000
524220 Code Compliance legal services	20,076	5,000	23,000	5,000
524300 Fire Safety Inspector	-	500	-	500
524300 Permit processing services	28,643	20,000	24,000	20,000
Total Building	94,112	60,500	87,000	60,500
Transportation				
541300 Street lights and street maintenance	2,545	5,000	4,000	5,000
541400 Sheriff Road Patrol	9,600	-	-	-
Total Transportation	12,145	5,000	4,000	5,000
Capital Outlay				
555000 Furniture & Equipment	-	-	-	-
Total Expense	390,569	318,105	304,550	305,095
Use of unrestricted reserves	(118,865)	(119,267)	(105,262)	(103,033)
Source of gas tax reserves	21,839	14,000	32,000	31,000
Total change in reserves	(97,026)	(105,267)	(73,262)	(72,033)

**Town of Ocean Breeze
Line Item Detail**

Account	Detail	2025 Budget	2024 Budget	Change
513150 · Gross Payroll	Town Clerk - 1,300 hours - \$35.00	45,500	44,200	1,300
513150 · Gross Payroll	Administrative Assistant - 1,300 hours - \$18.00	-	23,400	(23,400)
513301 · Management Consultant	Town Manager/Planner Consultant	28,000	28,000	-
513302 · Rent	Storage Unit	985	960	25
513302 · Rent	Office	13,920	13,215	705
513304 · Communications / Website	Comcast	3,600	2,985	615
513304 · Communications / Website	Cell phone stipend -Town Clerk	1,020	2,040	(1,020)
513304 · Communications / Website	Council cell phone/internet stipends 7@ \$1,020	7,140	7,140	-
513304 · Communications / Website	Web hosting	2,400	2,400	-
513304 · Communications / Website	Website ADA Accessibility	490	490	-
513304 · Communications / Website	State required Building Permit Status database	-	1,100	(1,100)
513305 · Engineer	Engineer	5,000	5,000	-
513306 · Accountant	Financial Consultant	8,000	8,000	-
513308 · Insurance W/C	Florida League of Cities	5,000	5,000	-
513309 · Insurance Package	Florida League of Cities	27,000	24,000	3,000
513309 · Insurance Package	Notary renewals	-	300	(300)
513311 · Public Advertising Notices	Treasure Coast Newspapers	4,000	4,000	-
513312 · Office Equipment & Supplies	Copier lease	3,310	2,900	410
513312 · Office Equipment & Supplies	Copier use above contracted amount	600	600	-
513312 · Office Equipment & Supplies	Council directed budget/election mailing	1,500	1,350	150
513312 · Office Equipment & Supplies	Office supplies	1,800	1,800	-
513312 · Office Equipment & Supplies	Meeting supplies	1,200	1,200	-
513312 · Office Equipment & Supplies	Office 365	1,415	1,300	115
513312 · Office Equipment & Supplies	Zoom	-	240	(240)
513312 · Office Equipment & Supplies	Adobe	540	540	-
513312 · Office Equipment & Supplies	Remote desktop software	300	300	-
513313 · Postage	Post office box	500	400	100
513313 · Postage	Postage	500	400	100
513315 · Audit	Annual audit	17,000	16,500	500
513316 · Utilities	FPL - Office	720	720	-
513317 · Dues	Florida League of Cities	615	575	40
513317 · Dues	Florida League of Mayors	350	350	-
513317 · Dues	Chamber of Commerce	250	250	-
513317 · Dues	Treasure Coast Council of Local Government	200	200	-
513317 · Dues	Florida City Clerks Association	150	150	-
513318 · Mileage Reimb. - Clerks	Staff mileage	300	700	(400)
513319 · Conferences & Travel - Council	Council travel and conferences	6,900	5,800	1,100
513321 · Election Expenses	Elections Expenses	2,000	2,000	-
513324 · Special Projects	Special Projects	12,000	5,000	7,000

**Town of Ocean Breeze
Line Item Detail**

Account	Detail	2025 Budget	2024 Budget	Change
513325 · Meeting Security	Martin County Sheriff	-	-	-
513820 · Contributions	Upon request and Council approval	1,000	1,000	-
514100 · Legal Counsel	Legal Counsel	24,000	24,000	-
514200 · Computer Services	Computer assistance	1,500	1,500	-
514200 · Computer Services	Computer security assistance	2,400	2,400	-
514200 · Computer Services	Software support	3,000	3,000	-
524200 · Building Official Services	Building Official	15,000	15,000	-
524200 · Building Official Services	Inspections	12,000	12,000	-
524210 · Building Code Compliance services	Code Compliance Services	8,000	8,000	-
524220 · Code Compliance Legal services	Code Compliance Legal	5,000	5,000	-
524300 · Fire Safety Inspector	Martin County Fire Inspections	500	500	-
524301 · Permit Processing Services	Permit Processing Services	20,000	20,000	-
531110 · Payroll taxes - FICA	Payroll Taxes - Fica	2,830	4,200	(1,370)
531111 · Payroll taxes - Medicare	Payroll Taxes - Medicare	660	1,000	(340)
541301 · Street Lights and Maintenance	Transportation	5,000	5,000	-

**TOWN OF OCEAN BREEZE
COUNCIL EXPENSES, CONFERENCES AND TRAVEL**

		<u>2025</u>	<u>2024</u>
Mayor			
	Conferences and Travel	4,500	4,000
President			
	Conferences and Travel	600	500
Vice President			
	Conferences and Travel	600	500
Commissioner			
	Conferences and Travel	300	200
Commissioner			
	Conferences and Travel	300	200
Commissioner			
	Conferences and Travel	300	200
Commissioner			
	Conferences and Travel	300	200
Total		<u>6,900</u>	<u>5,800</u>

**TOWN OF OCEAN BREEZE
CONTRIBUTIONS**

Name	2024 Actual Amount	2023 Actual Amount
Jensen Beach Chamber of Commerce	-	180.00
United Way of Lee County	-	250.00
Environmental Studies Council	-	275.00
History Museum of Jensen Beach	100.00	100.00
The Entrepreneurship Foundation	200.00	200.00
Total	300.00	1,005.00

**TOWN OF OCEAN BREEZE
PROPOSED MILLAGE RATE
Millage Proposal
September 30, 2025**

	Proposed Millage	Current Year	A	B	C
Estimated taxable value	\$ 90,345,172	\$ 84,128,347	\$ 90,345,172	\$ 90,345,172	\$ 90,345,172
Taxable Value Increase					
Divide by 1,000	1,000	1,000	1,000	1,000	1,000
	\$ 90,345.17	\$ 84,128.35	\$ 90,345.17	\$ 90,345.17	\$ 90,345.17
Millage rate	0.8000	0.8000	0.8000	0.7500	0.7000
Rollback rate		0.7471			
Ad valorem taxes	\$ 72,276.14	\$ 67,302.68	\$ 72,276.14	\$ 67,758.88	\$ 63,241.62
Collection allowance	5%	5%	5%	5%	5%
Budgeted ad valorem taxes	\$ 68,662.00	\$ 63,938.00	\$ 68,662.00	\$ 64,371.00	\$ 60,080.00
Other Revenue	164,400.00	167,350.00	164,400.00	167,350.00	164,400.00
Expenditures	305,095.00	304,550.00	305,095.00	305,095.00	305,095.00
Approximate impact on General Fund reserve balance (original)	(72,033)	(73,262)	(72,033)	(73,374)	(80,615)
Population	396				
<hr/>					
Town of Ocean Breeze Taxes	Taxable Value				
Total Seawalk	\$ 56,442,016				
Seawalk	\$ 437,170	\$ 350	\$ 350	\$ 328	\$ 306
Homesteaded Seawalk	\$ 312,540	\$ 250	\$ 250	\$ 234	\$ 219
Shopping Plaza	\$ 14,128,490	\$ 11,303	\$ 11,303	\$ 10,596	\$ 9,890
Resort	\$ 20,179,825	\$ 16,144	\$ 16,144	\$ 15,135	\$ 14,126
Population	608	396			

**TOWN OF OCEAN BREEZE
FUND BALANCE ANALYSIS FOR GENERAL FUND**

	Balance	Annual Operating Budget	% of Budget
Fund balance @ 9/30/15	321,031		
FY 2016 decrease in fund balance	(35,329)		
Fund balance @ 9/30/16	285,702		
FY 2017 decrease in fund balance	(27,303)		
Fund balance @ 9/30/2017	258,399	287,214	89.97%
FY 2018 decrease in fund balance	(39,862)		
Fund balance @ 9/30/2018	218,537	371,292	58.86%
FY2019 increase in fund balance	132,441		
Fund balance @ 09/30/2019	350,978	382,885	91.67%
FY2020 increase in fund balance	25,120		
Fund balance @ 09/30/2020	376,098	283,967	132.44%
FY2021 increase in fund balance	49,547		
Fund balance @ 09/30/2021	425,645	348,010	122.31%
FY2022 increase in fund balance	24,851		
Fund balance @ 09/30/2022	450,496	301,301	149.52%
FY2023 decrease in fund balance	(88,056)		
Fund balance @ 09/30/2023	362,440	308,430	117.51%
FY2024 Projected decrease in fund balance	(105,262)		
Projected fund balance @ 09/30/2024	257,178	305,000	84.32%
FY2025 Projected decrease in fund balance	(103,333)		
Projected fund balance @ 09/30/2025	153,845	308,000	49.95%
FY2026 Projected decrease in fund balance	(61,000)		
Projected fund balance @ 09/30/2026	92,845	310,000	29.95%

TOWN OF OCEAN BREEZE

Fiscal Year	Tax Year	Taxable Value	% Change	Millage Rate	% Change	Taxes Levied	Use of Reserves	Total
2019	2018	30,024,441	10.48%	6.3826	16.58%	191,634		
2020	2019	36,782,181	22.51%	4.8008	-24.78%	176,584		
2021	2020	43,628,710	18.61%	3.0800	-35.84%	134,376		
2022	2021	47,818,243	9.60%	1.4000	-54.55%	66,946		
2023	2022	67,156,131	40.44%	1.0000	-28.57%	67,156	88,056	155,212
2024	2023	84,128,347	25.27%	0.8000	-20.00%	67,303	105,262	172,565
2025	2024	90,345,172	7.39%	0.8000	0.00%	72,276	103,333	175,609
2026	2025	95,765,882	6.00%	1.2000	50.00%	114,919	61,000	175,919
2027	2026	101,511,835	6.00%	1.6000	33.33%	162,419	-	162,419
2028	2027	107,602,545	6.00%	1.5000	-6.25%	161,404	-	161,404

Electric Utility Tax

	Units	Average Monthly	Annual Electric	Annual Cost 5% Per Unit	Annual Cost 8% Per Unit	Annual Cost 10% Per Unit
Publix	1	16,500	198,000	9,900	15,840	19,800
Seawalk	143	200	343,200	120	192	240
Resort	489	110	645,480	66	106	132
Total			1,186,680			
5%			59,334			
8%			94,934			
10%			118,668			
Ad Valorem @ .8 mils				250		
Ad Valorem @ .7 mils				219		
Ad Valorem @ .6 mils				188		
Ad Valorem @ .5 mils				156		
Total @ .8 mils				370		
Total @ .7 mils				339		
Total @ .6 mils				308		
Total @ .5 mils				276		
2024 Cost				264		

Sailfish Spotlight

2024 Informational Supplement to the Notice of Proposed Property Taxes



**MARTIN COUNTY
PROPERTY APPRAISER**
Jenny Fields, CFA



(772) 288-5608
Call



www.pa.martin.fl.us
Live Chat



info@pa.martin.fl.us
Email

A Message From Your Property Appraiser

Dear Property Owner,

This Informational Supplement is a guide to understanding your 2024 Notice of Proposed Property Taxes, property values, exemptions, portability, and more! If you are a new homebuyer, you will find helpful tools highlighted for your reference. Learn more about the proposed Constitutional Amendment 5 to be voted on November 5th, which would allow homeowners to receive a slightly larger property tax break by adjusting part of the homestead property tax exemption for inflation.

Market values overall in Martin County increased 6.4% to \$56.9 billion. This includes the appreciation in property values based on 2023 market data along with increases from new construction of residential, commercial, and industrial buildings. The preliminary taxable and market values by taxing district are provided for your review on page two.

My team of professionals are committed to helping you understand the valuation process and we will take whatever time is needed to explain our procedures. If you have questions, please contact our office.

We promise to treat you with respect and understanding, and to deliver the outstanding customer service you deserve and expect.

Sincerely,

$$\text{Property Value} \times \text{Millage Rate} = \text{Tax Bill}$$

Property Appraiser

The County Property Appraiser determines the value of property for tax purposes. The Property Appraiser does not determine the amount of taxes you pay. The taxes may increase or decrease depending on the tax (millage) rates set by the Taxing Authorities.

Taxing Authorities

The Taxing Authorities determine how much money is required to provide services and then establish the tax (millage) rates.

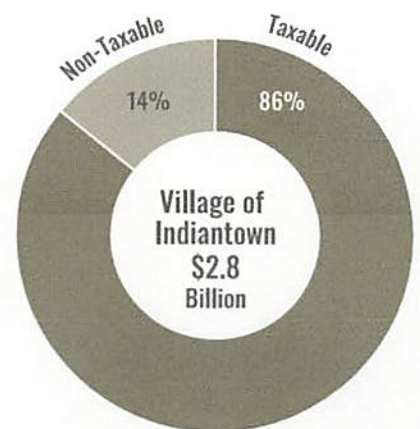
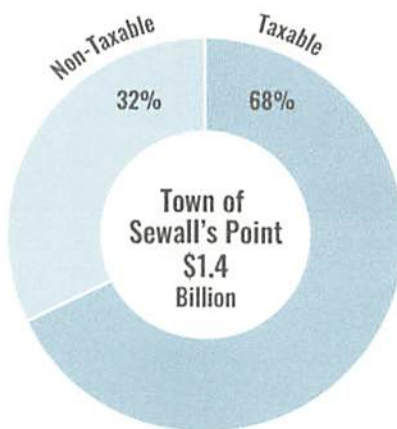
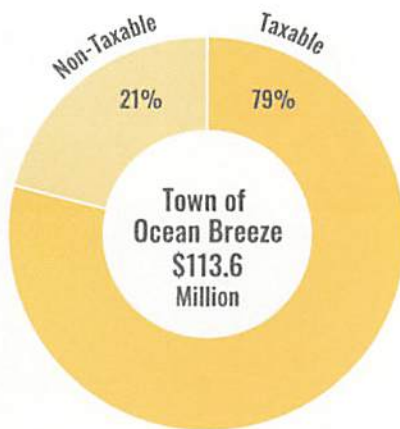
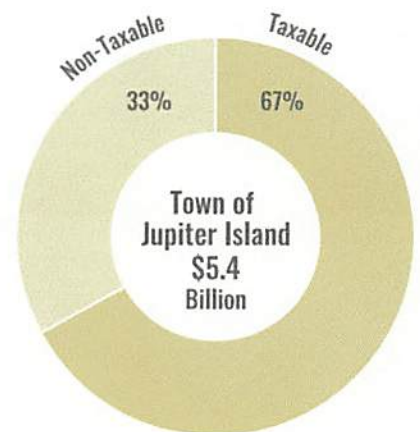
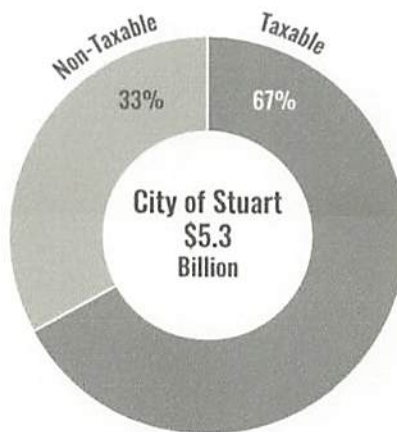
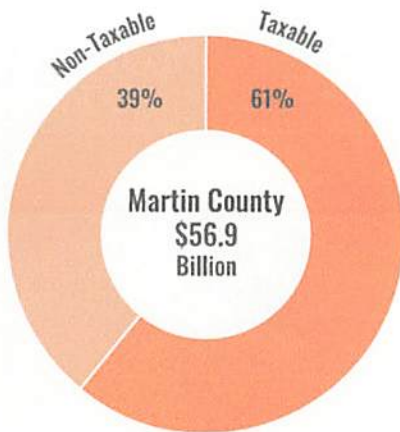
Tax Collector

The Tax Collector sends the tax bills in the beginning of November and collects the taxes.

Property Values

Taxing Districts	# of Real Property Parcels	New Construction Taxable Value	Total Market Value	Total Taxable Value	% Increase from 2023	
					Market	Taxable
Martin County	96,883	\$758.6 Million	\$56.9 Billion	\$34.8 Billion	6.43%	10.04%
City of Stuart	9,576	\$154.4 Million	\$5.3 Billion	\$3.5 Billion	8.49%	12.13%
Town of Jupiter Island	688	\$17.9 Million	\$5.4 Billion	\$3.6 Billion	2.80%	9.07%
Town of Ocean Breeze	149	\$487.2 Thousand	\$113.6 Million	\$90.3 Million	17.87%	7.66%
Town of Sewall's Point	1,042	\$22.2 Million	\$1.4 Billion	\$1.0 Billion	3.36%	10.27%
Village of Indiantown	2,325	\$9.7 Million	\$2.8 Billion	\$2.4 Billion	5.31%	5.31%

Value Proportion Taxable vs. Non-Taxable



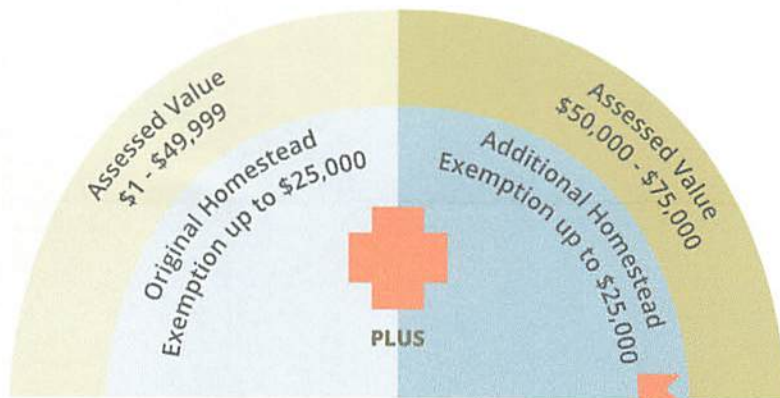
Non-Taxable due to value limitations (i.e. Save Our Homes, non-homestead, agricultural classification, etc.) and property tax exemptions (i.e. homestead).

Values as of 1/1/24
Released for 7/1/24 preliminary tax roll

Homestead Exemption

Homestead is one way to reduce the amount of real estate taxes you will have to pay on your residential property. In the State of Florida, if you own property, and make the property your permanent residence, as of January 1st of the tax year, you may qualify for the \$25,000 homestead exemption. An additional \$25,000 homestead exemption is automatically applied to the assessed value above \$50,000.

By law, a homestead exemption is not transferable to your new home. If you move, you must file a new homestead application by coming into the office or online at www.pa.martin.fl.us.



You will receive the full \$50,000 exemption if your Assessed Value is \$75,000 or greater.



PROPOSED

Constitutional Amendment

To be voted on
November 5, 2024 ballot.

Amendment 5 –

Homestead Annual Inflation Adjustment

The original homestead exemption of up to \$25,000 would stay the same. However, if passed, the Constitutional Amendment would allow the second \$25,000 homestead exemption to adjust with inflation.

**Attention
New
Homebuyers!**

We see a concerning trend where the seller's property taxes are being used to estimate what the buyer's taxes will be. Due to Florida's complicated property valuation and tax laws, a transfer in property ownership may cause a significant change in ad valorem taxes for the new buyer. If the property is mortgaged, this can lead to an underfunded escrow balance in the first year of ownership. When this occurs, the lender will rebalance the escrow payment which can be a significant increase in the overall monthly mortgage payment. If you have a mortgage, we recommend that you review your lender's escrow estimate to ensure that it was not based on the previous owner's taxes.

If you purchased in 2024, you won't see your estimated taxes until the TRIM notice is mailed to you in August 2025. Estimate your taxes now to plan ahead for the financial impact.

We offer three (3) tools available under the "Tools & Resources" section of our website at www.pa.martin.fl.us.



New Homebuyer
Timeline Handout



New Homebuyer
Timeline Video



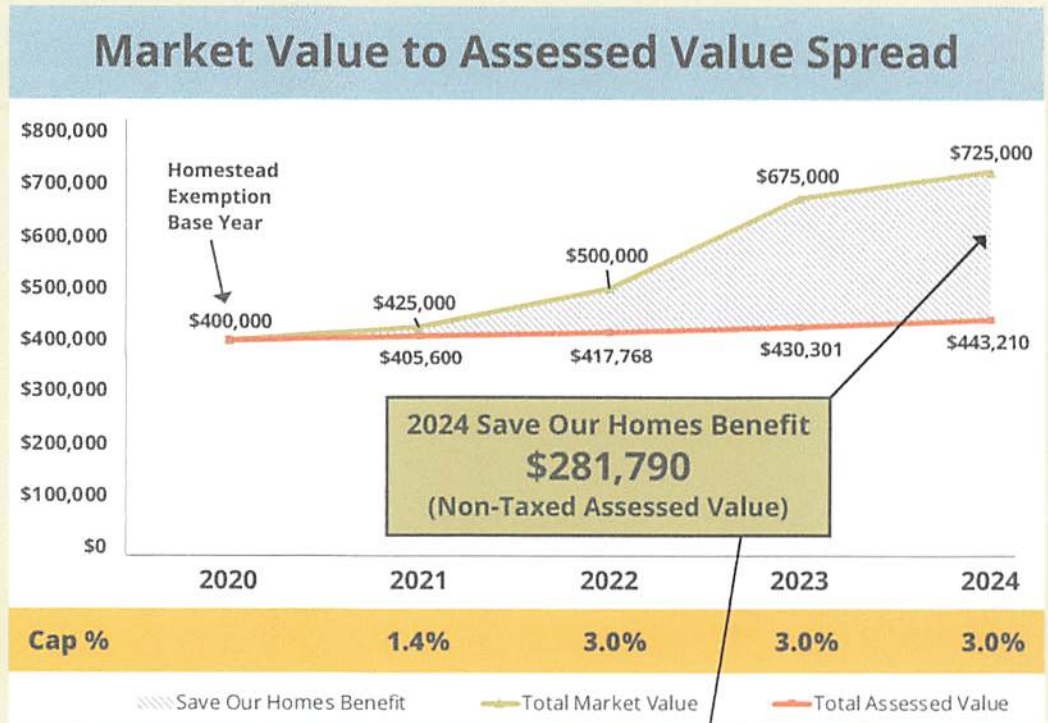
Property Tax
Estimator

"We VALUE Martin!"

Website: pa.martin.fl.us • Email: info@pa.martin.fl.us • (772) 288-5608

Save Our Homes Benefit (SOH)

In the State of Florida, once an owner files for the homestead exemption, in all subsequent years, the assessed value is limited from increasing more than three percent (3%) or the change in the Consumer Price Index (CPI), whichever is lower. For 2024, the CPI was 3.4%, therefore 3% is the assessed value cap. This limitation applies only to property value, not property taxes, and does not apply to new construction such as a new pool. This accumulated "non-taxed" assessed value is known as the Save Our Homes benefit.



"PORTING" the SOH BENEFIT (AKA: Portability)

The homestead exemption is not transferable, but you can "move" the accumulated SOH benefit to a new home, anywhere in Florida. You have from January 1st of the year you move, until January 1st three years later, to re-apply for homestead and retain the SOH benefit, which will come off the market value of your new home. This is known as "portability." Please contact our office for your actual upsize or downsize portability estimate or you can use the Property Tax Estimator tool available on our website.

Scan QR code to use *Property Tax Estimator*



MARTIN
COUNTY

"Truth In Millage" Notice

The Notice of Proposed Property Taxes (TRIM Notice) informs property owners of the proposed values, millage rates, and taxes. This is an opportunity to review and ask questions before the actual tax bill is mailed in November.

Learn more by scanning the QR codes below to watch the educational video and view the handout.



Handout



Video

[illegible]

Prior year value, millage rate & tax information.

When countywide taxable values increase from prior year, the millage tax rate decreases, thereby lowering your taxes. This is called the "Rolled-Back Rate." If Taxing Authorities used this rolled back rate, they would receive the same revenue as prior year.

Proposed taxes based on Taxing Authorities' budget changes. Any increase in the millage rate above the rolled back rate (column 5) is defined as a tax increase by the Florida Department of Revenue.

**Date of Assessment -
January 1st**

We are required by law to reassess property values every year at market value (considering allowable costs of sale) based on conditions as of **January 1st** of the tax year. We are prohibited by law from relying on sales that occur after the January 1st assessment date. Property sales that occur after the official assessment date of January 1, 2024 will be considered for the 2025 values.

This illustration shows this sequence, where the 2024 property valuation, TRIM notification, and billing tie back to a snapshot on **January 1, 2024**, and in essence market activity taking place throughout 2023.



Frequently Asked Questions

Q How do I avoid losing my homestead exemption?

A Your homestead may be affected by any of the following actions:

- Add someone to your deed
- Put property into a trust
- Rent your property
- Change your marital status
- Change your mailing address

Q Can I lose my agricultural classification if I conduct agritourism activities in the buildings on my property?

A An agritourism activity does not include buildings primarily used to accommodate the general public. In order to maintain agricultural classification on the land beneath the buildings, they must be used as an integral part of the agricultural operation.



Q I disagree with my property value or exemptions. What are my next steps?

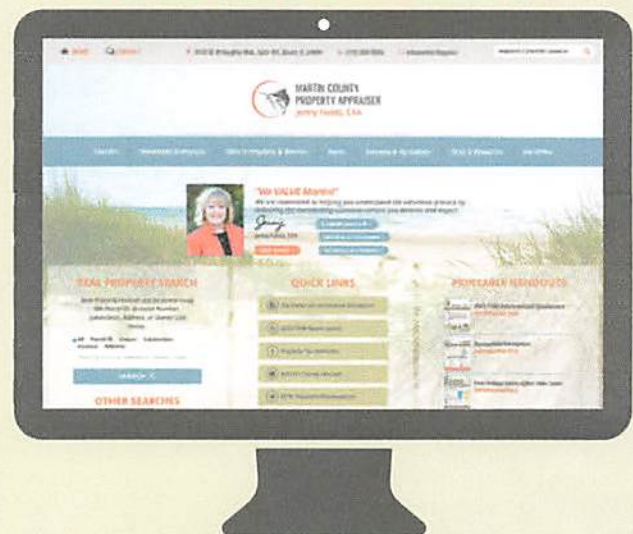
A We welcome the opportunity to conduct an informal review. Our professional, knowledgeable team will explain our processes and answer your questions. If we are unable to resolve the matter, you may file a petition with the Value Adjustment Board. There is a non-refundable \$15 filing fee. Please see the petition filing deadline shown on your Notice of Proposed Property Taxes. Petitions are available at the Property Appraiser's Office or can be downloaded from our website.

Need Info Now? Check Out Our Website

Visit us to discover a treasure trove of information, tools, and resources!

- File for homestead exemption online.
- Search for property sales and ownerships.
- Buying a home? Estimate your property taxes with the easy-to-use tax estimator.
- Explore mapping technology containing layers of information such as aerial photography, comparable property sales, zoning, land use, and flood zones.
- Learn more from educational handouts and videos.
- Request a mailing address change.
- "Live Chat" with us!

www.pa.martin.fl.us



Using your mobile device's camera, scan this QR Code to visit us on:





Item #3

Resolution No. 349-2024

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF
OCEAN BREEZE, FLORIDA, DETERMINING A TENTATIVE
MILLAGE RATE FOR FISCAL YEAR 2024/2025 AND
PROVIDING NOTICE THEREOF TO THE APPROPRIATE
AUTHORITIES

WHEREAS, the Town Council of the Town of Ocean Breeze, Florida has this date held a properly noticed meeting to discuss ad valorem taxes within the Town's jurisdiction:

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF OCEAN BREEZE, FLORIDA that:

SECTION 1: The tentative millage rate for the 2024 2025 fiscal year of the Town of Ocean Breeze, Florida shall be _____ mills.

SECTION 2: Any one or more of the following officials of the Town shall be authorized to report the proposed millage rate to the Martin County Property Appraiser or other appropriate authority in accordance with Florida law: Mayor, Town Clerk, President of the Town Council and/or Town Financial Officer/Accountant.

SECTION 3: This Resolution shall take effect upon adoption.

Adopted this 24th day of July 2024.

AITEST:

Kim Stanton, Town Clerk

Karen M. Ostrand, Mayor

Sandy Kelley, President



BEFORE THE TOWN COUNCIL OF THE
TOWN OF OCEAN BREEZE, FLORIDA

ORDINANCE No. 348-2024

AN ORDINANCE OF THE TOWN OF OCEAN BREEZE, FLORIDA AMENDING THE CODE OF ORDINANCES AT CHAPTER 2, ARTICLE I. ADMINISTRATION BY ADDING A SECTION 2-1 PROVIDING FOR A CODE COMPLIANCE OFFICER; AT CHAPTER 5, ARTICLE I. MISCELLANEOUS OFFENSES, BY PROVIDING FOR CODE COMPLIANCE MEASURES AND PENALTIES, AND IMPLEMENTING REGULATIONS PURSUANT TO GENERAL LAW BY PROVIDING FOR NON-VEHICULAR NOISE; AMENDING PROVISIONS FOR THE DISCHARGE OF FIREARMS, EXPLOSIVES, AND FIREWORKS; PARKING OF VEHICLES; STORING OF JUNKED OR ABANDONED VEHICLES, ETC.; CONTRACTING WITHOUT A LICENSE; AND ZONING VIOLATIONS; AT CHAPTER 5, ARTICLE II. PENALTIES, BY CLARIFYING THE PROVISIONS FOR ADMINISTRATIVE FINES AND COSTS; AND PROVIDING FINES AND COSTS FOR REPEAT VIOLATIONS; AND OTHER PROCEDURES; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; PROVIDING AN EFFECTIVE DATE, AND FOR OTHER PURPOSES.

WHEREAS, the Town Council adopted Ordinance No. 1 on February 12, 1961 creating a procedure for the enforcement of ordinances; and

WHEREAS, over the passage of time, the need for the addressing of additional

Ordinance No. 348-2024
Town of Ocean Breeze, Florida

offenses and a more detailed procedure has become apparent, and in light of changes to the Florida Statutes, and court methods and procedures; and

WHEREAS, the Town Council seeks to achieve its goal of obtaining a more effective means for code compliance and enforcement of its ordinances; and

WHEREAS, the Town Council has determined that additional provisions and amendments are required to improve the existing code compliance system.

NOW THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF OCEAN BREEZE, FLORIDA that:

SECTION 1: Chapter 2, Administration, Article I. In General, of the Town Code of the Town of Ocean Breeze, Florida, is hereby amended by adding a Section 2-1 to read in its entirety as follows:

Sec. 2-1 Town Code Compliance Officer. There shall be one or more town code compliance officer(s) appointed by the Mayor, and who shall be responsible to the Mayor, pursuant to Sec. 2.03, Town Charter, for the enforcement of laws and ordinances of the Town, and who shall execute charging documents and serve process upon persons who violate the Town Code. The duties of such town code compliance officer may be assigned, modified, or withdrawn in writing by the Mayor to any Department officers or employees of the Town, or to any person contracted for such purpose, subject to the appropriation of the Town Council. Such officer may resign the position of town code compliance officer in a writing to the Mayor.

SECTION 2: Chapter 5, Miscellaneous Offenses, Article I. of the Town Code of the Town of Ocean Breeze, Florida is hereby amended at Section 5-17, Unnecessary Noises Prohibited, to read in its entirety as follows:

Sec. 5-17. Noise; prohibited. For all noise, except vehicle noise regulated by Florida Statutes, the maximum permissible sound levels, at the property line from which the

Ordinance No. 348-2024
Town of Ocean Breeze, Florida

sound originates, shall be 80 decibels from 9:00 a.m. until 9:00 p.m., and 60 decibels from 9:00 p.m. until 9:00 a.m. at all locations throughout the town. Measurement of any sound level shall be made using a commercially manufactured sound level meter. No court or magistrate shall require any particular user certification in the prosecution of offenses where it can be demonstrated the officer or witness using the sound level meter possesses the general knowledge and ability to accurately use the sound level meter, and the sound meter is self-calibrating, and was self-calibrated prior to its use. The first violation of this section shall be subject to a fine in the amount of \$50.00; a second violation of this section shall be subject to a fine in the amount of \$100.00; any third or more violations of this section shall be subject to a fine in the amount of \$250.00 per occurrence.

SECTION 3. Chapter 5, Miscellaneous Offenses, Article I. In General of the Town Code of the Town of Ocean Breeze, Florida is hereby amended at Section 5-25, Discharging Firearms, Fireworks, etc., to read in its entirety as follows:

Sec. 5-25. Discharging Explosives and Fireworks, etc. It shall be unlawful for any person to discharge explosives, firecrackers or fireworks within the town. This shall not apply to persons granted a fireworks permit by the town, subject to the payment of a permit fee approved by the town council.

SECTION 4. Chapter 5, Miscellaneous Offenses, Article I. In General of the Town Code of the Town of Ocean Breeze, Florida is hereby amended by adding a new Section 5-27 titled Other Miscellaneous Offenses, and including subsections, to read in its entirety as follows:

CHAPTER 5. MISCELLANEOUS OFFENSES
ARTICLE I. IN GENERAL

Sec. 5-27. Other Miscellaneous Offenses.

Sec. 5-27.1 Contracting without a license. Except for work permitted to be done by a homeowner in accordance with the Florida Building Code, no work regulated by or for which a permit is required by this code shall be done by, nor a permit issued to, any person who has not been licensed by the proper licensing authority as competent to do such work, and no person shall engage in the business or act in the capacity of a contractor or advertise as being available to engage in the business or act in the capacity of a contractor without being duly registered or certified or having a certificate

Ordinance No. 348-2024
Town of Ocean Breeze, Florida

of authority.

Sec. 5-27.2 Parking vehicles; and storing junked or abandoned vehicles, etc.

(a) It shall be unlawful for any person to park any vehicle or watercraft in any location where prohibited by a traffic control device. A first violation for illegal parking shall be subject to a fine in the amount of \$25.00; a second violation for illegal parking within a five (5) year period shall be subject to a fine in the amount of \$50.00; and any subsequent violation for illegal parking within a five (5) year period shall be subject to a fine in the amount of \$75.00.

(b) It shall be unlawful for any person to store, leave, or permit the storing or leaving of any of any wrecked, junked or abandoned vehicle, watercraft, machinery, or building materials upon any public or private property within the Town.

(c) It shall be unlawful for any person to park, store, leave, or permit the parking, storing or leaving of an inoperable motor vehicle or watercraft on public property for a continuous period of more than 72 hours. A vehicle or watercraft shall be deemed inoperable if it has an expired registration, license plate or decal, or if the vehicle or watercraft has one or more inoperable or missing required parts including but not limited to tires, lights, engine, transmission, propeller, or steering apparatus. Violation of this section shall constitute a public nuisance which following not less than ten (10) days written notice to the owner of such vehicle or watercraft, sent by certified mail return receipt requested or given by posting on the abandoned property and at the Town offices, may be abated by the Town and the reasonable cost thereof shall be added to any fines and administrative costs levied by the court.

(d) Violations of this section are subject to a fine in the amount of \$250.00 per occurrence per day for each and every day of violation.

Sec. 5-27.3 Zoning. For any violation of a provision of Chapter 9, Zoning and Land Development for which no specific fine has been levied there shall be a fine not to exceed \$500 per day for each and every day of violation. Violations shall include but shall not be limited to: failure to obtain required zoning approvals, or obtain and maintain proper zoning and building development orders or permits from the Town; construction of any unpermitted use or structure upon property within the Town; excavation, demolition, or construction not in accordance with approved plans and specifications; any construction in violation of a required setback or building line; erecting or allowing signs to be erected which have not been permitted by the Town; or

Ordinance No. 348-2024
Town of Ocean Breeze, Florida

failure to complete construction and obtain a valid Certificate of Completion or Certificate of Occupancy of a permitted structure within the time required by a valid or expired building permit or within the approved conditions of development.

SECTION 5: Chapter 5, Miscellaneous Offenses, Article II. Penalties of the Town Code of Ordinances of the Town of Ocean Breeze, Florida, is hereby renumbered as Section 5-28, and amended to read in its entirety as follows:

CHAPTER 5. MISCELLANEOUS OFFENSES
ARTICLE II. PENALTIES

Sec. 5-28. Violation fines and costs. Unless provided elsewhere in this Town Code, any person who violates a provision of this Town Code, upon conviction thereof, may be fined in a sum not to exceed Five Hundred (\$500.00) Dollars for each and every day such violation continues. In addition to any court costs assessed against a defendant according the Florida Statutes, the court shall separately assess costs incurred by the Town for the enforcement of this code, including reasonable attorneys fees, filing fees, and other Town administrative costs.

SECTION 6: Chapter 5, Miscellaneous Offenses, Article II. Penalties of the Town Code of Ordinances of the Town of Ocean Breeze, Florida, is hereby added to read in its entirety as follows:

Sec. 5-29. Repeat violation fines and costs. A repeat violation of this Town Code means a violation of a provision of a code or ordinance by a person who has been previously found, by a court or by other judicial, quasi-judicial, or administrative process, to have violated or who has admitted violating, the same provision of the Town Code within five years prior to the violation, notwithstanding that the violations occurred at different locations. Any person who violates a provision of this Town Code and who is found to to be a repeat violator shall be fined in a sum not to exceed Five Hundred (\$500.00) Dollars at the discretion of the court for each and every day such violation continues, beginning upon the day the repeat violation is cited by the Town's Code Compliance Officer. In addition to any court costs assessed against a defendant according the Florida Statutes, the court shall separately assess costs incurred by the Town for the enforcement of this code, including reasonable attorneys fees and filing fees and other Town administrative costs.

Ordinance No. 348-2024
Town of Ocean Breeze, Florida

SECTION 7: **Conflicts.** All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 8: **Severability.** If any section, sentence, clause, phrase or word of this ordinance is for any reason declared to be unconstitutional, inoperative or void, such holding shall not affect the remaining portions of this ordinance and the remaining portions shall be deemed and held to be valid.

SECTION 9: **Codification.** The operative provisions of Sections 1 through 6 of this ordinance shall be codified.

SECTION 10: **Effective Date.** This ordinance shall take effect immediately upon adoption.

PASSED on first reading this 8th day of July, 2024.

Council Member Docherty offered the foregoing ordinance and moved its adoption. The motion was seconded by Council Member Kent and upon being put to a roll call vote, the vote was as follows:

SANDY KELLEY, COUNCIL PRESIDENT
KEVIN DOCHERTY, COUNCIL MEMBER
MICHAEL HELLER, COUNCIL MEMBER
GINA KENT, COUNCIL MEMBER
MATTHEW SQUIRES, COUNCIL MEMBER

YES	NO	ABSENT	ABSTAIN
X			
X			
X			
X			
X			

Ordinance No. 348-2024
Town of Ocean Breeze, Florida

ADOPTED on second and final reading this 24th day of July, 2024.

Council Member _____ offered the foregoing ordinance and moved its adoption. The motion was seconded by Council Member _____ and upon being put to a roll call vote, the vote was as follows:

SANDY KELLEY, COUNCIL PRESIDENT
KEVIN DOCHERTY, VICE-PRESIDENT
MICHAEL HELLER, COUNCIL MEMBER
GINA KENT, COUNCIL MEMBER
MATTHEW SQUIRES, COUNCIL MEMBER

YES	NO	ABSENT	ABSTAIN

ATTEST:

KIM STANTON
TOWN CLERK

KAREN R. OSTRAND
MAYOR

APPROVED AS TO FORM
AND CORRECTNESS:

PAUL J. NICOLETTI
ATTORNEY AT LAW

AFFIDAVIT OF PUBLICATION

Kim Stanton Town Clerk
Pam Orr
Town Of Ocean Breeze
Po Box 1025
Jensen Beach FL 34958

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the Indian River Press Journal/St Lucie News Tribune/Stuart News, newspapers published in Indian River/St Lucie/Martin Counties, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of Public Notices, was published on the publicly accessible websites of Indian River/St Lucie/Martin Counties, Florida, or in a newspaper by print in the issues of, on:

07/14/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 07/14/2024

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost:	\$225.44	
Tax Amount:	\$0.00	
Payment Cost:	\$225.44	
Order No:	10373169	# of Copies:
Customer No:	1125905	1
PO #:		

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

**NOTICE OF BUDGET WORKSHOP MEETING
OF THE TOWN OF OCEAN BREEZE, FLORIDA**

NOTICE is hereby given that there will be a Budget Workshop and Tentative Ad Valorem Millage Rate Hearing for FY 2024-2025 before the Town Council of Ocean Breeze, Florida, scheduled for Wednesday, July 24, 2024, at 6:00 PM to be held at Ocean Breeze Resort, Pineapple Bay Room, 700 NE Seabreeze Way, Ocean Breeze, Florida. In compliance with the Americans with Disabilities Act (ADA), anyone who needs a special accommodation for this meeting should contact the Town Office at (772) 334-6826 at least 48 hours in advance of the meeting, excluding Saturday and Sunday.

**AND
NOTICE OF PUBLIC HEARING BEFORE THE OCEAN BREEZE TOWN COUNCIL TO REVIEW AND CONSIDER PROPOSED ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF OCEAN BREEZE, FLORIDA**
NOTICE is also hereby given as required by Chapter 166.041 Florida Statutes that there is a Special Meeting of the Town Council of the Town of Ocean Breeze, Florida scheduled for July 24, 2024, at 6:00 pm to be held at Ocean Breeze Resort, Pineapple Bay Room, 700 NE Seabreeze Way, Ocean Breeze, Florida. The Town Council of the Town of Ocean Breeze, Florida will consider adoption on second reading the following Ordinance which was passed on first reading on July 8, 2024:

ORDINANCE No. 348-2024
AN ORDINANCE OF THE TOWN OF OCEAN BREEZE, FLORIDA AMENDING THE CODE OF ORDINANCES AT CHAPTER 2, ARTICLE I. ADMINISTRATION BY ADDING A SECTION 2-1 PROVIDING FOR A CODE COMPLIANCE OFFICER; AT CHAPTER 5, ARTICLE I. MISCELLANEOUS OFFENSES, BY PROVIDING FOR CODE COMPLIANCE MEASURES AND PENALTIES, AND IMPLEMENTING REGULATIONS PURSUANT TO GENERAL LAW BY PROVIDING FOR NON-VEHICULAR NOISE; AMENDING PROVISIONS FOR THE DISCHARGE OF FIREARMS, EXPLOSIVES, AND FIREWORKS; PARKING OF VEHICLES; STORING OF JUNKED OR ABANDONED VEHICLES, ETC.; CONTRACTING WITHOUT A LICENSE; AND ZONING VIOLATIONS; AT CHAPTER 5, ARTICLE II. PENALTIES, BY CLARIFYING THE PROVISIONS FOR ADMINISTRATIVE FINES AND COSTS; AND PROVIDING FINES AND COSTS FOR REPEAT VIOLATIONS; AND OTHER PROCEDURES; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; PROVIDING AN EFFECTIVE DATE, AND FOR OTHER PURPOSES.

The proposed Ordinance No. 348-2024 may be inspected by the public at the Ocean Breeze Town Office, 1508 NE Jensen Beach Boulevard, Jensen Beach, Florida 34957, between the hours of 9:00 AM - 2:00 PM, Monday - Thursday, excluding holidays. Any person desiring to appeal any decision made during these hearings will need to ensure that a verbatim record of the proceedings is made. Any interested parties may appear at the meeting and be heard with respect to the proposed ordinance. In compliance with the Americans with Disabilities Act (ADA), anyone who needs a special accommodation for these public hearings should contact the Town Clerk at (772) 334-6826 at least 48 hours in advance of the hearing, excluding Saturday and Sunday. For any additional information, please call the Town Clerk on (772) 334-6826. OCEAN BREEZE TOWN COUNCIL
PUBLISH JULY 14, 2024
TCN 10373169