



Your Property Taxes EXPLAINED

THIS PUBLICATION IS INTENDED TO EDUCATE CITY OF BOCA RATON RESIDENTS ON THEIR PROPERTY TAXES.

AUGUST 2019

Mayor
SCOTT SINGER

Deputy Mayor
JEREMY RODGERS

Council Members
MONICA MAYOTTE
ANDREA LEVINE O'ROURKE
ANDY THOMSON

CITY MANAGER
LEIF J. AHNELL

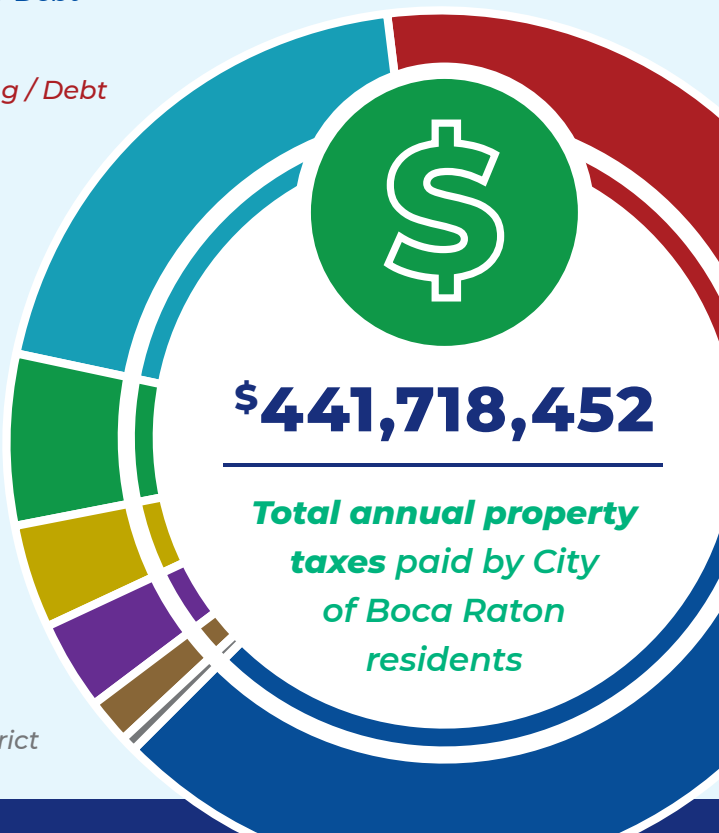
The mission of the **City of Boca Raton** is to responsibly provide outstanding services to enhance our unique quality of life.

Florida law requires each County's Tax Collector to send one consolidated tax bill rather than have each government send separate tax bills to notify each property owner of their annual ad valorem and special assessment obligations. All local governments and special districts in Palm Beach County use this single tax bill. City of Boca Raton residents pay property taxes to eight different taxing authorities.

What does this mean to you? Residents of the City of Boca Raton pay \$441,718,452 in property taxes annually. The City of Boca Raton receives \$87.4 million of these total tax dollars. Only 19.8% of your taxes actually go to the City of Boca Raton, while 80.2% of your tax dollars goes to other taxing agencies in Palm Beach County.

TOTAL ANNUAL PROPERTY TAXES PAID BY CITY OF BOCA RATON RESIDENTS

- ▶ **38.55% • \$ 170,282,991**
PBC School Board Operating / Debt
- ▶ **26.14% • \$ 115,471,074**
Palm Beach County Operating / Debt
- ▶ **19.80% • \$ 87,439,983**
City of Boca Raton
- ▶ **6.43% • \$ 28,418,529**
Greater Boca Raton Beach & Park District
- ▶ **3.91% • \$ 17,258,861**
PBC Health Care District
- ▶ **3.50% • \$ 15,442,889**
Children's Services Council
- ▶ **1.50% • \$ 6,643,509**
South Florida Water Management District
- ▶ **0.17% • \$760,616**
Florida Inland Navigation District



WHERE DO YOUR PROPERTY TAXES GO?

2019 TAX BILL COMPARISON

Taxing Agencies

Assessed Value \$350,000
 Homestead Exemption (\$50,000)

Taxable Value \$300,000

School District*

Assessed Value \$350,000
 Homestead Exemption (\$25,000)

Taxable Value \$325,000

Taxing Agencies	Taxable Value	Tax Rate Per \$1,000	2019 Total Tax	2018 Total Tax
PBC School Board - Operating/Debt*	\$325,000	7.1640	\$2,328.30	\$2,135.90
Palm Beach County - Operating/Debt	\$300,000	4.8580	\$1,457.40	\$1,469.52
Boca Raton Operating/Debt	\$300,000	3.6787	\$1,103.61	\$1,103.61
PBC Health Care District	\$300,000	0.7261	\$217.83	\$222.00
Greater BR Beach & Park District	\$300,000	1.1956	\$358.68	\$274.41
Children's Services Council	\$300,000	0.6497	\$194.91	\$192.09
South Florida Water Management District	\$300,000	0.2795	\$83.85	\$88.08
F.I.N.D.	\$300,000	0.0320	\$9.60	\$9.60
Total Millage		18.5836	\$5,754.18	\$5,495.21

*Amendment 1 approved 1/29/2008 provided for a double homestead exemption for all ad valorem tax levies except school district levies

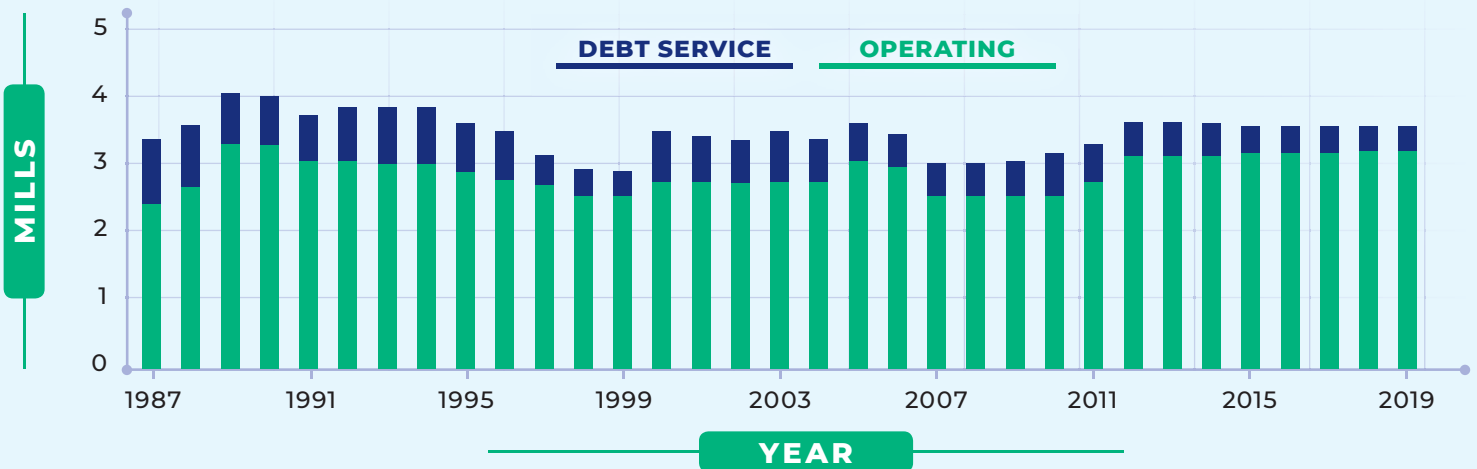
As shown on the two Tax Bill Tables and on page 1, numerous other agencies levy ad valorem taxes and special assessments on your property:

- **Palm Beach County School Board** – provides education for K-12 children in Palm Beach County

- **Palm Beach County (PBC)** – provides county services in Palm Beach County
- **PBC Health Care District** – health care for low-income residents
- **Greater Boca Raton Beach & Park District** – provides recreational amenities to the residents living in the area east of the Turnpike, south of Clint Moore Road and north of Broward County
- **Children's Services Council** – enhancing the lives of children and their families

- **South Florida Water Management District (SFWMD)** – manages and protects water resources of the region.
- **The SFWMD Everglades Construction Project** – improves the water quality and cleanup of the Everglades.
- **Florida Inland Navigational District (F.I.N.D.)** – management and maintenance of the Atlantic Intracoastal Waterway

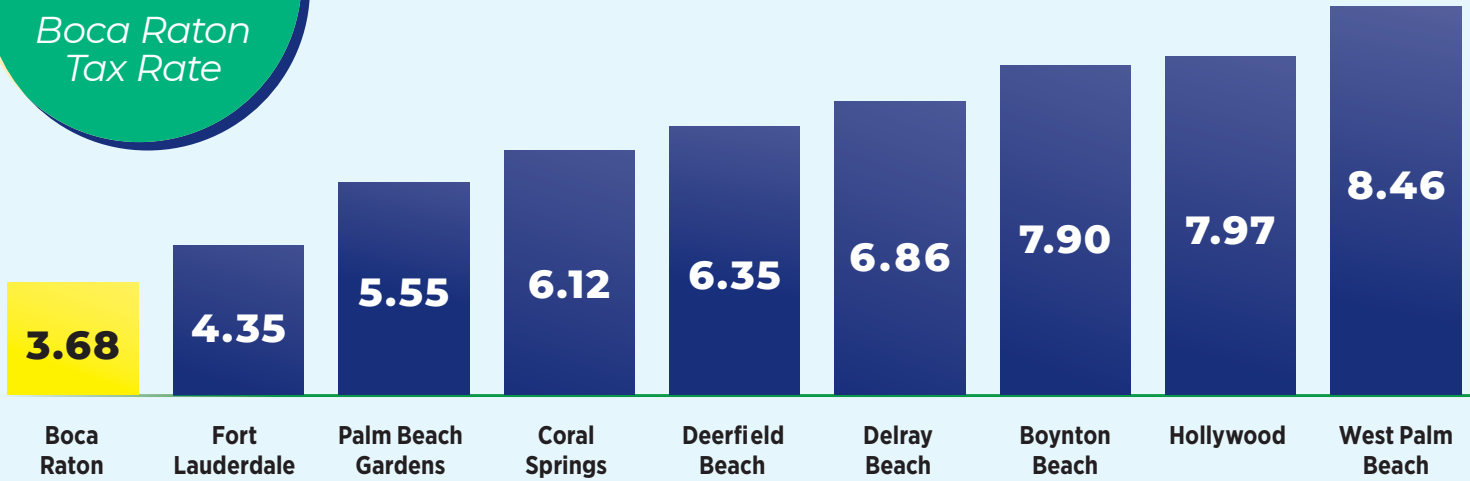
CITY OF BOCA RATON TAX RATE HISTORY



PROPERTY TAX RATES

3.68
Boca Raton
Tax Rate

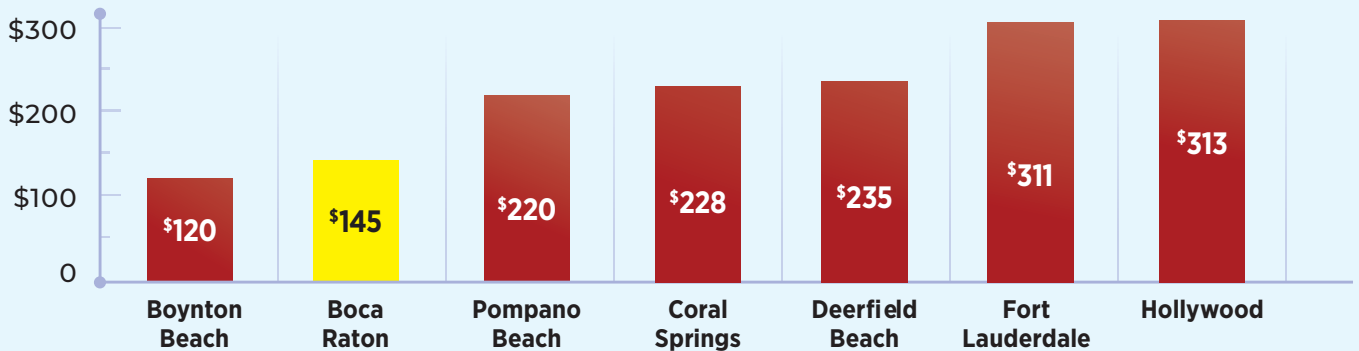
Boca Raton has one of the **LOWEST PROPERTY TAX RATES** for a full-service city in Florida



FIRE ASSESSMENT FEE COMPARISON



A *Fire Assessment Fee* is an amount collected to pay a portion of the cost of providing fire services. The City of Boca Raton's proposed Fire Assessment Fee is one of the *lowest among comparable cities*. Residents in unincorporated Palm Beach County pay a MSTU (tax) for Fire Rescue Services based on assessed value. A residential unit in unincorporated Palm Beach County with a taxable value of \$300,000 pays a fire tax of \$1,037 annually.



CITY OF BOCA RATON FACTS

Total Budget \$783,973,500
 Employees (Full-Time Equiv.) 1,898
 Population 99,244*
 No. of Dwelling Units 47,448
 Assessed Value \$25,020 Bil.
 Bond Rating AAA

Land Area 30.1 Sq. Miles
 No. of Parks 46
 Acres of Parks/Trails 1,547.47
 No. of Police Officers 216
 No. of Firefighters 243
 No. of Fire Stations 8

No. of Police Calls per year 49,865
 No. of Fire Calls per year 17,602
 No. of Users of Parks 4,293,080
 Cost to Operate Police & Fire . . . \$110.7 Mil.
 Total Proposed Property Taxes . . . \$87.4 Mil.
 Average No. of People in City Daily . 250,000

*U.S. CENSUS BUREAU ESTIMATE 2018

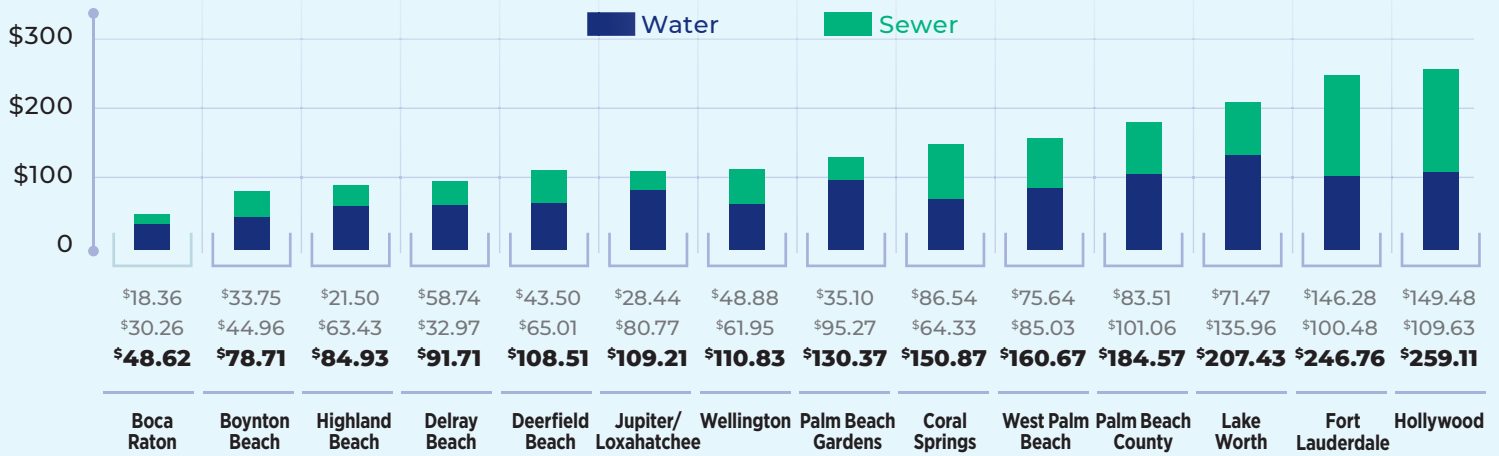


WATER & SEWER RATE COMPARISON



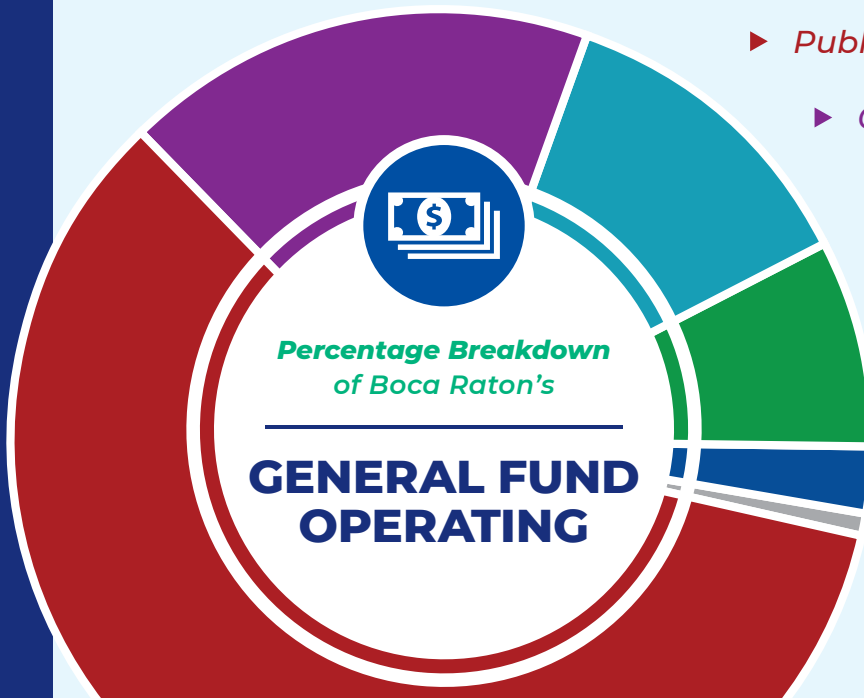
In addition to having one of the lowest property tax rates of any full-service city in Florida, the City of Boca Raton also has one of the **LOWEST WATER & SEWER RATES.**

Comparison of water and sewer rates as of March 2019
(1-inch residential meter using 15,000 gallons of water per month).



GENERAL FUND OPERATING

The graph below shows the percentage of General Fund dollars spent by the City to provide services to our residents. These services are supported by taxes, fees, charges for services and miscellaneous revenues. **Property taxes account for \$75.2 million of this funding** with the balance coming from the other revenue sources. The City also funds a portion of its capital projects through property taxes of \$6.5 million, debt service of \$4.7 million and \$1 million to economic development.



- ▶ **Public Safety** · 59.7%
- ▶ **General Government** · 17.7%
- ▶ **Recreation Services** · 12.1%
- ▶ **Highway and Streets** · 7.9%
- ▶ **Transfers** · 2.3%
- ▶ **Physical Environment** · 0.3%

DID YOU KNOW: The Public Safety (Police & Fire) combined budget proposed for 2020 of **\$110,727,400** is greater than what the City collects in total operating property taxes of **\$82,700,000?**

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