



City of Boca Raton

Your Property Taxes Explained

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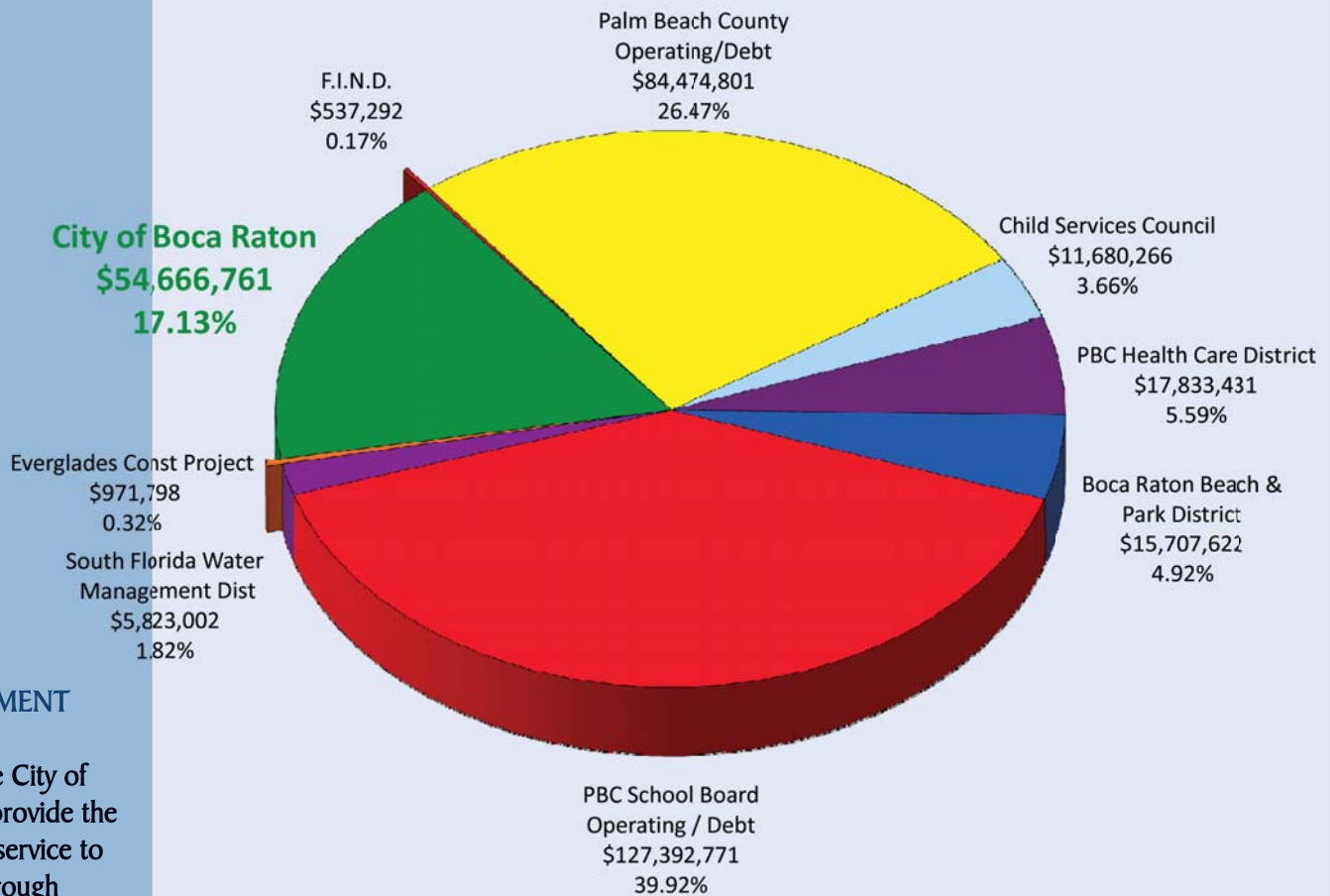
CITY MANAGER
Leif J. Ahnell

This publication is intended to educate City of Boca Raton residents on their property taxes.

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 nine different taxing authorities.

What does this mean to you? Residents of the City of Boca Raton pay \$319,087,744 in property taxes annually. The City of Boca Raton receives \$54.7 million of these total tax dollars. Only 17.1% of your taxes actually go to the City of Boca Raton, while 82.9% of your tax dollars goes to other taxing agencies in Palm Beach County.

Total Boca Raton Taxpayers Property Taxes by Taxing Authority



\$319,087,744

Total Annual Property Taxes Paid by City of Boca Raton Residents

MISSION STATEMENT

The mission of the City of Boca Raton is to provide the highest quality of service to the community through responsible use of public resources to enhance our unique quality of life.



Where Do Your Property Taxes Go?

Tax Bill Comparison

Tax Bill for 2011		School Districts*	
Assessed Value	\$350,000	Assessed Value	\$350,000
Homestead Exemption	(50,000)	Homestead Exemption	(25,000)
Taxable Value	\$300,000	Taxable Value	\$325,000

Taxing Agencies	Taxable Value		Tax Rate/ \$1,000	2011 Total Tax	2010 Total Tax
* PBC School Board Operating/Debt	\$325,000	X	8.1800	\$2,658.50	\$2,650.05
County Operating/Debt	\$300,000	X	5.4242	\$1,627.26	\$1,498.80
BOCA RATON - OPERATING/DEBT	\$300,000	X	3.5102	\$1,053.06	\$1,021.77
PBC Health Care District	\$300,000	X	1.1451	\$343.53	\$343.53
Greater BR Beach & Park District	\$300,000	X	1.0086	\$302.58	\$296.67
Child Services Council	\$300,000	X	0.7500	\$225.00	\$225.39
South FLA Water Management Dist	\$300,000	X	0.3739	\$112.17	\$160.38
SFWMD Everglades Const Project	\$300,000	X	0.0624	\$18.72	\$26.82
F.I.N.D.	\$300,000	X	0.0345	\$10.35	\$10.35
TOTAL MILLAGE	\$300,000	X	20.4889	\$6,351.17	\$6,233.76

*Amendment 1 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 protect water resources of the region
- SFWMD Everglades Construction Project – improves the water quality and clean up the Everglades
- Florida Inland Navigational District (F.I.N.D.) – management and maintenance of the Atlantic Intracoastal Waterway

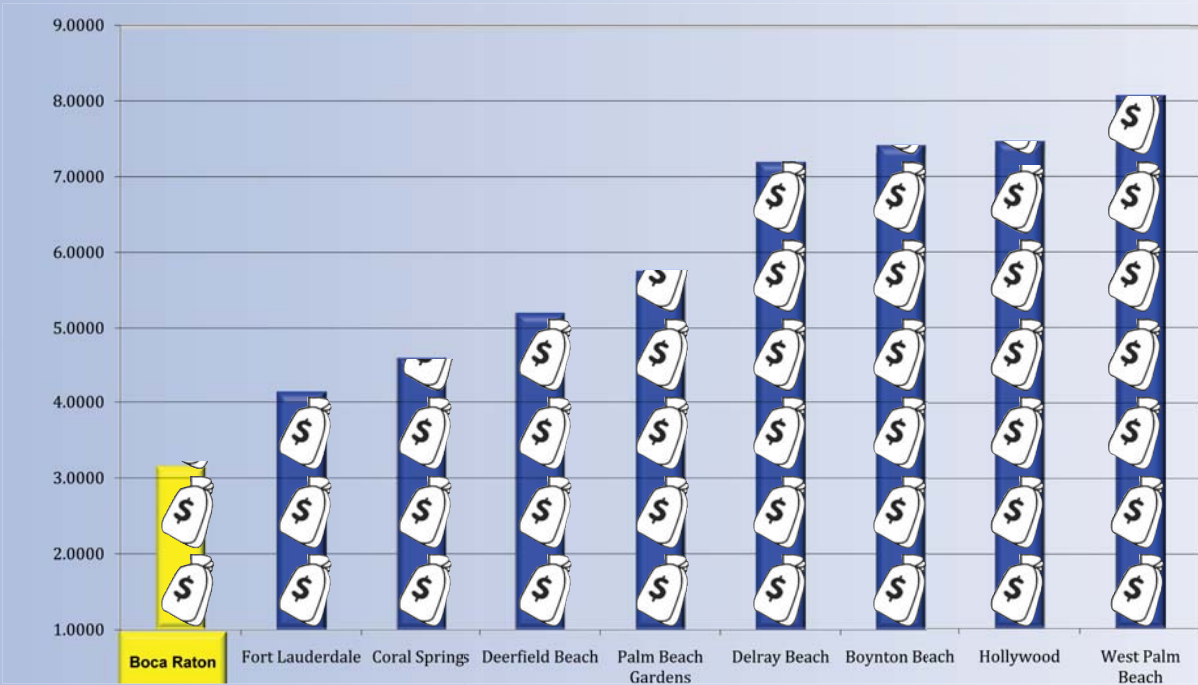
City of Boca Raton Facts

Total Budget	\$472,741,800	Land Area	28 sq. miles	No. of Police Calls per year	61,433
Employees Full Time Equivalent.....	1,567	No. of Parks	37	No. of Fire Calls per year	15, 672
Population.....	84,392	Acres of Parks/Trails	1,533.31	No. of Users of Parks	4,261,584
No. of Dwelling Units.....	43,810	No. of Police Officers.....	198	Cost to Operate Police & Fire.....	\$74.1 m
Assessed Value.....	\$16.393 billion	No. of Firefighters	207	Total Property Taxes Collected	\$54.7 m
Bond Rating.....	AAA	No. of Fire Stations	8	Average No. of People in City Daily	350,000

City of Boca Raton Tax Rate History



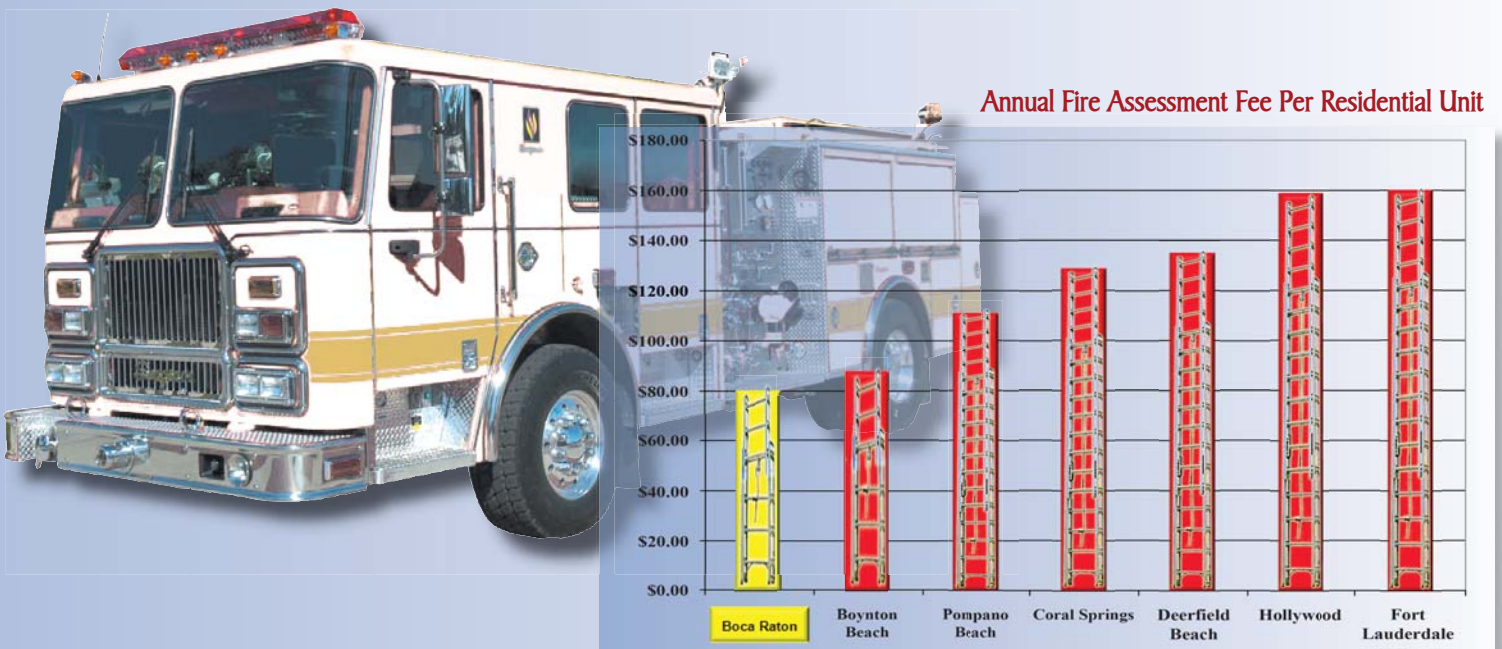
Comparing Boca Raton to Neighboring Cities 2012 Proposed Operating Tax Rates



Boca Raton has one of the lowest tax rates for a full-service city in Florida

Fire Assessment Fee

A Fire Assessment Fee is an amount collected to pay a portion of the cost of providing fire services. The City of Boca Raton proposed Fire Assessment Fee is the lowest among comparable cities.



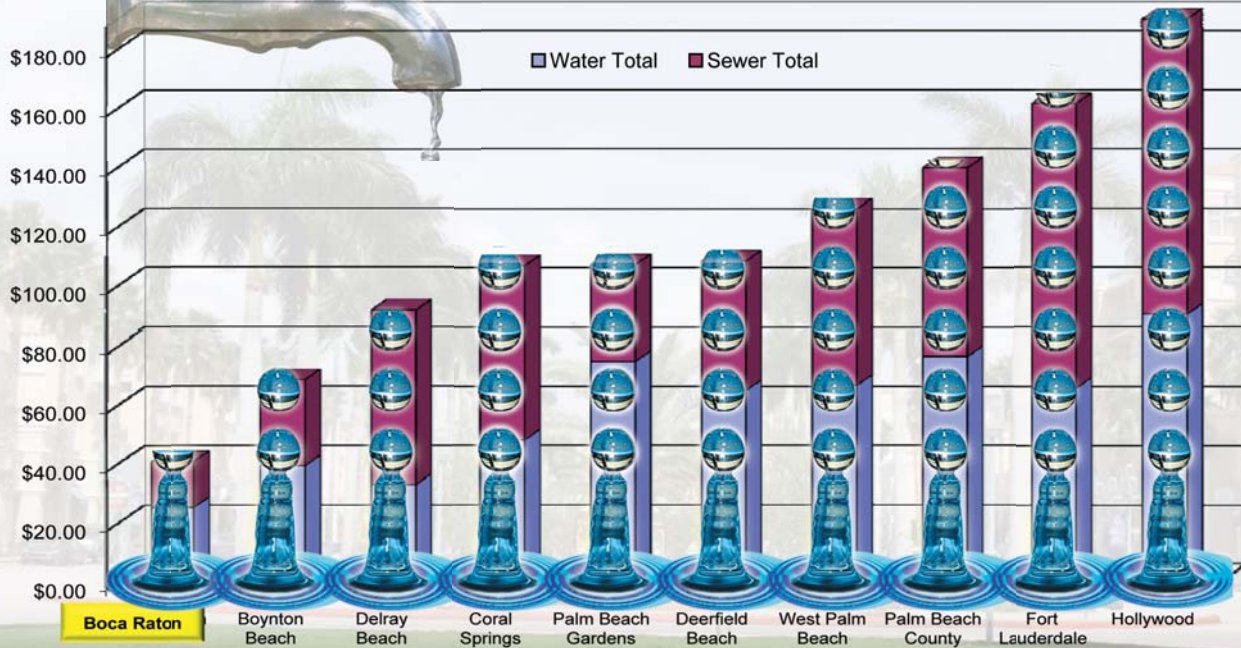
Residents in unincorporated Palm Beach County pay a MSTU (tax) for Fire Rescue Services based on assessed value. A residential unit in unincorporated Palm Beach County with a taxable value of \$300,000 pays a fire tax of \$1,037 annually.

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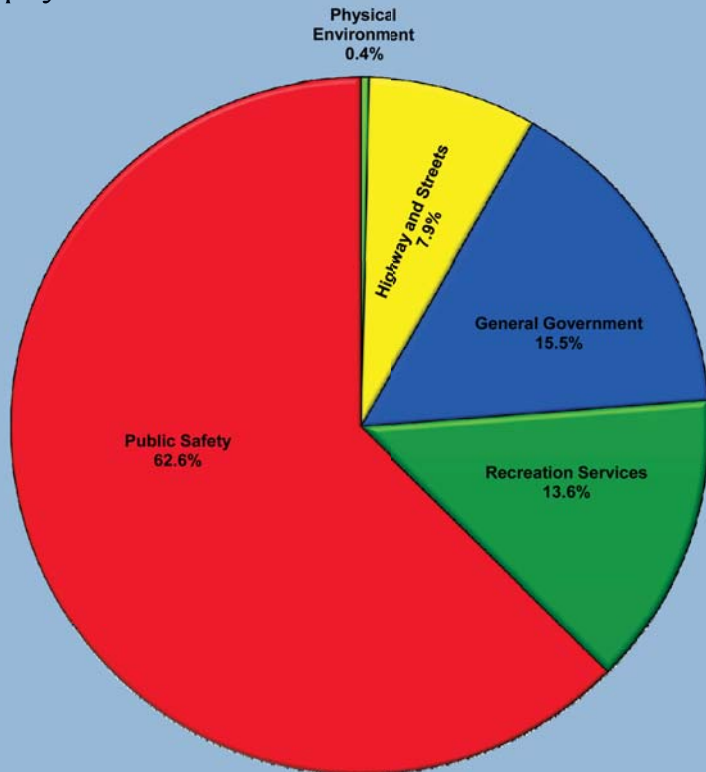
Water and Sewer Rates

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 and sewer rates.

Comparison of Water and Sewer Rates
(1-inch residential meter using 15,000 gallons monthly)



The pie chart below shows the percentage of 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 \$45.1 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 \$3.9 million.



Did you know that the Public Safety (Police & Fire) combined budget proposed for 2012 of \$74,036,500 is greater than what the City collects in total operating property taxes of \$49,057,400.