



DEPARTMENT OF REVENUE

FOR DOR USE ONLY	
Cty:	_____
TA:	_____
Levy:	_____

CERTIFICATION OF TAXABLE VALUE

**DR-420
R. 06/08**

Rule 12DER08-18
Florida Administrative Code
Effective 06/08

Year	County
Principal Authority	Taxing Authority

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	(1)
2.	Current year taxable value of personal property for operating purposes	\$	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value in excess of 115% of the previous year's value. Subtract deletions.)	\$	(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)	\$	(6)
7.	Prior year FINAL gross taxable value (From prior year applicable Form DR-403 series)	\$	(7)
8.	Enter number of tax increment value worksheets (DR-420TIF) attached (If none, enter 0)		(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? (If yes, complete and attach form DR-420 VMA, <i>Voted Millage Addendum</i> .)	Yes <input type="checkbox"/> No <input type="checkbox"/>	(9)
10.	Information for maximum millage calculation: Current year gross taxable value for operating purposes without the impact of Amendment 1	\$	(10)

SIGN HERE	Property Appraiser Certification	
	I certify the taxable values shown above are correct to the best of my knowledge.	
	Signature of Property Appraiser	Date

SECTION II: COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter NA or -0-.

11.	Prior year operating millage levy	\$	per \$1,000 (11)
12.	Prior year ad valorem proceeds (Line 7 multiplied by Line 11)	\$	(12)
13.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (Sum of either Line 6c or Line 7a for all DR-420TIF forms)	\$	(13)
14.	Adjusted prior year ad valorem proceeds (Line 12 minus Line 13)	\$	(14)
15.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all DR-420TIF forms)	\$	(15)
16.	Adjusted current year taxable value (Line 6 minus Line 15)	\$	(16)
17.	Current year rolled-back rate (Line 14 divided by Line 16, multiplied by 1,000)	\$	per \$1,000 (17)

CONTINUED ON PAGE 2

SECTION II: COMPLETED BY TAXING AUTHORITY-CONTINUED FROM PAGE 1

18.	Current year proposed operating millage rate	\$	per \$1,000	(18)
19.	Total taxes to be levied at proposed millage rate (Line 18 multiplied by Line 4, divided by 1,000)	\$		(19)
20.	Check TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(20)
		<input type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
21.	Check applicable taxing authority (check one)	<input type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(21)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
22.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	(22)

DEPENDENT SPECIAL DISTRICTS AND MSTUs:  STOP HERE - SIGN AND SUBMIT

23.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. (The sum of Line 14 from all Form DR-420 forms)	\$		(23)
24.	Current year aggregate rolled-back rate (Line 23 divided by Line 16, multiplied by 1,000)	\$	per \$1,000	(24)
25.	Current year aggregate rolled-back taxes (Line 4 multiplied by Line 24, divided by 1,000)	\$		(25)
26.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. (Total of Line 19 from all DR-420 forms)	\$		(26)
27.	Current year proposed aggregate millage rate (Line 26 divided by Line 4, multiplied by 1,000)	\$	per \$1,000	(27)
28.	Current year proposed rate as a percent change of rolled-back rate (Line 27 divided by Line 24, minus 1, multiplied by 100)		%	(28)

First public budget hearing	Date	Time	Place
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SIGN HERE	Taxing Authority Certification		
	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of Section 200.185 and 200.071 or 200.081, F.S.		
	Signature of Chief Administrative Officer		Date
	Title	Physical Address	
	Mailing Address	Name of Contact Person	
	City, State, ZIP	Phone #	Fax #

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

“Principal Authority” is a county, municipality, or independent special district (including water management districts).

“Taxing Authority” is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, *Tax Increment Financing*
- DR-420VMA, *Voted Millage Addendum*
- DR-420 MM-P, *Maximum Millage Levy Calculation – Preliminary Disclosure*

Section I: Property Appraiser Instructions

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 10, for each county, municipality, independent special district, dependent special district, MSTU, and multi-county taxing authority.

Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and their accompanying form(s), immediately send the original to:

Florida Department of Revenue
Property Tax Oversight Program – TRIM Section
Post Office Box 3000
Tallahassee, Florida 32315-3000

Complete a Form DR-420VMA for each taxing authority levying either a voted debt service millage (s. 12, Article VII of the State Constitution) or a levy voted for two years or less (s. 9(b), Article VII of the State Constitution).

Section II: Taxing Authority Instructions

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420VMA and DR-420MM-P within 35 days of certification. Send one copy to your tax collector.

“Dependent special district” (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.

- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district’s governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

“Independent special district” (ss. 200.001(8)(e) and 189.403(3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

“Nonvoted millage” is any millage not defined as a “voted millage” in s. 200.001(8)(f), F.S.

Additional Instructions

Lines 8, 13, and 15

You must adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for Form DR-420TIF. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none. On Lines 13 and 15 carry forward values from the DR-420TIF forms.

Line 9

Check “Yes” if taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII of the State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach Form DR-420VMA. A separate Form DR-420 should not be completed for these levies.

Line 10

Recalculate the taxable value as though Amendment 1 had not passed. To do this, remove all reductions in taxable value caused by

- Additional \$25,000 homestead exemption
- \$25,000 tangible personal property tax exemption
- Portability of the homestead assessment differential

Enter this recalculated taxable value on Line 10. Taxing authorities will use this value to calculate their maximum millage rate.

Line 25

DO NOT include levies other than those derived from millage rates.