

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
EMERGENCY RULE 12DER09-03

12DER09-03 Forms for Use in the Truth in Millage and Maximum Millage Calculations Required by Section 200.065, Florida Statutes, and Chapter 2008-173 (Senate Bill 1588), Laws of Florida.

(1) Emergency Rule 12DER09-03 applies to the property tax administered under Chapters 192 through 197, 200, and 218, Florida Statutes, and Chapter 2008-173 (Senate Bill 1588), Laws of Florida, relating to certain actions required to be taken by local governments and officials under those provisions of law.

(2) This rule shall replace emergency rules 12DER08-18 (which took effect on 6/27/2008) and 12DER08-27 (which took effect on 9/11/2008) and shall supersede any existing rule in chapter 12D-17, F.A.C., including Rules 12D-17.001, 12D-17.002, 12D-17.003, 12D-17.0035, 12D-17.004, 12D-17.005, 12D-17.006, 12D-17.007, 12D-17.008, 12D-17.009, and 12D-17.010, F.A.C., to the contrary to the extent necessary to implement Chapter 2008-173 Laws of Florida.

(3) This rule subsection adopts and incorporates by reference the following millage levy calculation forms:

(a) Form DR-420, Certification of Taxable Value (R. 06/09), hereby incorporated by reference, is the form to be used by each Property Appraiser to certify taxable value and to be used by each local taxing authority to certify property tax millage rates.

(b) Form DR-420DEBT, Certification of Voted Debt Millage (N. 06/09), hereby incorporated by reference, is the form to be completed by each Property Appraiser and taxing

period of not more than 2 years.

(c) Form DR-420MM, Maximum Millage Levy Calculation-Final Disclosure (R. 06/09), hereby incorporated by reference, is the form to be completed by each county, municipality, and independent special district and their related dependent special districts and municipal service taxing units and submitted to the Department of Revenue. This form is used to calculate each government's and related governmental unit's maximum millages based on the vote of the governing body.

(d) Form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure (R. 06/09), hereby incorporated by reference, is the form to be completed by each county, municipality, and independent special district and their related dependent special districts and municipal service taxing units and submitted to the Property Appraiser. This form is used to calculate each government's and related governmental unit's maximum millages based on the anticipated vote of the governing body.

(e) Form DR-420S, Certification of School Taxable Value (R. 06/09), hereby incorporated by reference, is to be used by each Property Appraiser to certify school taxable value and to be used by each district school board to certify property tax millage rates.

(f) Form DR-420TIF, Tax Increment Adjustment Worksheet (R. 06/09), hereby incorporated by reference, is the form to be used by each Property Appraiser and taxing authority to determine and certify tax increment values for the applicable local taxing authorities in the county.

(g) Form DR-420VMA, Voted Millage Addendum (N. 06/08), is replaced by Form DR-420DEBT, adopted previously in this rule and has the same effective date as this rule.

(h) Form DR-422, Certification of Final Taxable Value (R. 06/09), hereby incorporated by reference, is the form to be used by each Property Appraiser to certify final taxable value to taxing authorities and for taxing authorities to report adopted millage rates and administrative adjustments pursuant to Section 200.065(6), Florida Statutes, if made.

(i) Form DR-422DEBT, Certification of Final Voted Debt Millage (N. 06/09), hereby incorporated by reference, is the form to be used by each Property Appraiser to certify final taxable value to taxing authorities and for taxing authorities to report adopted voted debt service millage rates, voted millages in excess of the millage cap for a period of not more than 2 years, and administrative adjustments within limits provided by law, pursuant to Section 200.065(6), Florida Statutes, if made.

(j) Form DR-428B, Maximum Millage Calculation, General Information for Fiscal Year 2009-10 and Thereafter (N. 06/09), hereby incorporated by reference, contains information offered by the Department to help affected governing bodies calculate and report their maximum millage and total maximum taxes under the requirements imposed by Chapter 2008-173, Laws of Florida. Form DR-428B replaces Form DR-428A.

(k) Form DR-487, Certification of Compliance (R. 06/09), hereby incorporated by reference, is the form to be used by taxing authorities to certify to the Department of Revenue compliance with the Truth in Millage and maximum millage requirements of Chapter 200, Florida Statutes.

(l) Form DR-487V, Vote Record for Final Adoption of Millage Levy (R. 06/09), hereby incorporated by reference, is to be used by each taxing authority as proof of the vote by which the millage levy was adopted at their final hearing.

(4) Copies of these forms are available, without cost, by downloading selected forms from the Department's Internet site at <http://dor.myflorida.com/dor/property/>. Form DR-428B

can be found on the Internet address: <http://dor.myflorida.com/dor/forms/2009/dr428b.pdf>.

Persons with hearing or speech impairments may call the Department's TDD at (800)367-8331.

Rulemaking Authority Section 13 of Ch. 2008-173 (Senate Bill 1588), L.O.F. Law Implemented

Section 11 of Ch. 2008-173 (Senate Bill 1588), L.O.F. History-New 10-13-09.