

On Friday, June 15th, Property Appraisers were e-mailed copies of the DR-403 forms as received by the Department of Revenue for 2001 and 2006. The information on these forms will be used to calculate the compound annual per capita growth rates that counties and municipalities will use to determine their maximum millage levies for 2007 as provided in HB 1-B.

As stated in the email, to ensure that this information is accurate, Property Appraisers are being asked to review and verify the information contained on these forms. Following receipt of this verification, the Department will make any necessary corrections and, on June 25th, notify Property Appraisers and all counties and municipalities of the total taxes levied that will be used to calculate the compound annual growth rates in per capita taxes levied as required by HB 1-B. By July 2nd, these entities must report to the Department whether the information is correct, and if incorrect, provide corrected information along with the basis for correction.

In order for us to include the results of your review in our June 25th notification to the taxing authorities, the reviewed forms with any corrections must be returned by close of business on Wednesday, June 20, 2007.

Your review of this data for completeness and accuracy is critical to properly implement this legislation. The instructions for this review are attached.

Thank you.

**Property Appraiser Instructions
for Correcting and Verifying Form DR-403 Information**

Following are instructions for reviewing the 2001 and 2006 DR-403 forms and returning the information to the Department:

Coding: The A – E codes describing the nature of the taxing authority and type of levy will be used to determine which levies are to be included in the calculations. Please review these codes to verify that they correctly describe the taxing authority and type of levy. Of particular importance are codes describing the type of taxing authority and codes describing whether the levy is operating or debt service. Strike through any incorrect code and clearly mark the corrected code.

Total Final Taxable Value, Taxes Levied and Millage Rates: Please verify that the Total Taxes Levied and Total Final Taxable Value figures, as well as millage rates, are correct for the date on which the original form was submitted. Strike through any incorrect values or rates and clearly mark the corrected value or rate.

Emergency Medical and Fire Rescue Services: HB 1-B requires that MSTUs and dependent special districts, “the predominant function of which is to provide emergency medical or fire rescue services,” shall be treated separately under the bill for purposes of calculating the maximum millage. Please coordinate with your local taxing authorities and identify any tax levies by entities that would qualify for this separate treatment. Circle and note with “EMS” (Emergency Medical Services) or “FRS” (Fire Rescue Services) the appropriate tax levies.

Voted Debt Service Levies: HB1-B excludes voted debt service levies from the calculation of the maximum levy. Please make sure that such levies are coded as debt service.

Voted Millage in Excess of the 10 Mill Cap: HB 1-B excludes from the calculation those levies in excess of maximum millage amounts authorized by law approved by a vote of the electors for periods not exceeding 2 years pursuant to s. 9(b), Art. VII of the State Constitution. Please make sure that such levies are coded correctly. Circle such levies and mark with a notation of “2YR Voted Levy.”

Marking Corrections: Clearly mark any corrections in black or blue ink directly on the copies of the form previously provided. If you feel that due to the number of corrections or for other reasons the changes would not be clear, please email the Department at the address given below for further instructions. **The Property Appraiser must sign the front page of both the DR-403CC and DR-403BM verifying that the forms have been reviewed and the proper corrections and notations made. If no corrections or notations are made, please sign and mark at the top of the form “NO CORRECTIONS.”**

Returning the Reviewed Forms: The signed, reviewed forms should be scanned and emailed to the email address listed below no later than the close of business on June 20, 2007. If there is difficulty in scanning the forms, please fax the corrected forms to 850.488.9482, to the attention of Ke-tsai Wu.

Questions and Return of Forms: The Department has established the following email address to more efficiently communicate and answer questions:

HB1B@dor.state.fl.us

This address will be monitored closely and responses will be prompt. As stated above, the corrected forms should also be sent to this address.