

**TRANSMITTAL MEMORANDUM
DEPARTMENT OF REVENUE RULES**

PURPOSE: This transmittal memorandum contains instructions for filing updated material for Department of Revenue Rules.

CONTENTS: New Property Tax Emergency Rule to implement provisions in Chapter 2008-173 (Senate Bill 1588), Laws of Florida.

RULE NUMBER:

RULE TITLE:

Rule 12DER09-05

Disclosure and Certification of Compliance; Filing of Documents
Relating to Millage Levy Compliance Commencing 2009.

INSTRUCTIONS: Emergency Rule 12DER09-05 (Disclosure and Certification of Compliance; Filing of Documents relating to Millage Levy Compliance Commencing 2009), provides assistance regarding certain actions to be taken by local governments and officials. This rule explains the certification process as provided in sections 200.065(5), Florida Statutes, to county, municipality, independent special districts and their related dependent special districts, municipal service taxing units, and each local taxing authority for 2009 compliance. These requirements apply to all taxing jurisdictions, other than school districts.

FORMS AFFECTED:

None

EFFECTIVE DECEMBER 1, 2009

STATE OF FLORIDA

DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
EMERGENCY RULE 12DER09-05

12DER09-05 Disclosure and Certification of Compliance; Filing of Documents Relating to Millage Levy Compliance Commencing 2009.

(1) Each taxing authority other than a school district shall submit copies of the resolutions or ordinances to the Department of Revenue when the certification of the adopted millage is made to the property appraiser and the tax collector, pursuant to Rule 12D-17.003(3)(f), Florida Administrative Code. These submissions shall be made within 3 days from the date of the final budget hearing and within 101 days of the certification date.

(2) Each taxing authority other than a school district must certify to the Department within 30 days of adopting an ordinance or resolution levying a millage, as described in Section 200.068, Florida Statutes, that the taxing authority has complied with Chapter 200, Florida Statutes.

(3) The certification must include maximum millage rates calculated pursuant to Section 200.065(5), Florida Statutes, together with values and calculations upon which the maximum millage rates are based.

(4) Certification of compliance for each taxing authority other than a school district shall be made by filing with the Department of Revenue, Form DR-487, Certification of Compliance (R.06/09), as required in Rule Section 12D-17.004, Florida Administrative Code, together with the following forms: Form DR-420, Certification of Taxable Value (R. 06/09), Form DR-420TIF, Tax Increment Adjustment Worksheet (R. 06/09), Form DR-420DEBT, Certification of Voted Debt Millage (N. 06/09) if used, Form DR-420MM, Maximum Millage Levy Calculation

– Final Disclosure (R. 06/09), Form DR-487V, Vote Record for Final Adoption of Millage Levy (R. 06/09), Form DR-422, Certification of Final Taxable Value (R. 06/09), and Form DR-422DEBT, Certification of Final Voted Debt Millage (N.06/09) if used. These forms are adopted and incorporated by reference in Rule 12DER09-03, which was effective October 13, 2009.

(5) If any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county is in violation of Subsection 200.065(5), Florida Statutes, because total county or municipal ad valorem taxes exceeded the maximum total county or municipal ad valorem taxes, respectively, that county or municipality, and any municipal service taxing unit and/or dependent district, shall be subject to notification.

(6)(a) As provided in Section 200.065(5), Florida Statutes, as an alternative to the county or municipality forfeiting the half-cent sales tax revenues, if any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county is in violation of Subsection 200.065(5), Florida Statutes, because total county or municipal ad valorem taxes exceeded the maximum total county or municipal ad valorem taxes, one or more taxing authorities whose taxes are included in the maximum total taxes levied must reduce their millage sufficiently so that the maximum total taxes levied is not exceeded.

(b) If a taxing authority does not reduce its millage so that the maximum total taxes levied is not exceeded, or if any such county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county has not remedied the noncompliance or recertified compliance with Chapter 200 as provided in Section 200.065(13)(e), Florida Statutes, the county or municipality shall forfeit the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance, as described in Sections 218.63(2) and (3), 200.065(13), Florida Statutes.

(7) This emergency rule shall replace emergency rule 12DER08-28, Disclosure and Certification of Compliance; Filing of Documents relating to 2008 Millage Levy Compliance (effective October 31, 2009), 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 (Senate Bill 1588), Laws of Florida.

(8) 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/codownloads.html>.
Rulemaking Authority Section 13 of Ch. 2008-173, L.O.F. Law Implemented Section 11 of Ch. 2008-173, L.O.F. History-New12-01-09.