

STATE OF FLORIDA
DEPARTMENT OF REVENUE
AD VALOREM TAX
EMERGENCY RULE 12DER08-18

12DER08-18 Forms for Use in the Maximum Millage Calculations Required by Section 200.185, F.S., Chapter 2007-321, and Chapter 2008-173 (Senate Bill 1588), Laws of Florida.

(1)(a) Emergency Rule 12DER08-18 applies to the property tax administered under Chapters 192 through 197, 200, and 218, Florida Statutes, Chapter 2007-321, 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 subsection adopts and incorporates by reference the following millage levy calculation forms:

(a) Form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure (N. 06/08), 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 the government's and related governmental units' maximum millages based on the anticipated vote of the governing body.

(b) Form DR-420, Certification of Taxable Value (R. 06/08), 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 millages and rates.

(c) Form DR-420TIF, Tax Increment Adjustment Worksheet (R. 06/08), 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.

(d) Form DR-420VMA, Voted Millage Addendum (N. 06/08), hereby incorporated by reference, is the form to be used by each Property Appraiser and taxing authority to report voted millage levies.

(3) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading selected forms from the Department's Internet site at www.myflorida.com/dor; or, 2) faxing a forms request to the Distribution Center at (850)922-2208; or, 3) calling the Distribution Center at (850)488-8422; or, 4) writing the Florida Department of Revenue, Distribution Center, 168A BlouNSTown Highway, Tallahassee, Florida 32304; or, 5) visiting any local Department of Revenue Service Center to personally obtain a copy. Persons with hearing or speech impairments may call the Department's TDD at (800)367-8331.

Specific Authority Section 9 of Ch. 2007-321, L.O.F., Section 13 of Ch. 2008-173 (Senate Bill 1588), L.O.F. Law Implemented Sections 1 through 11 of Ch. 2007-321, L.O.F. Sections 11-12 of Ch. 2008-173 (Senate Bill 1588), L.O.F. History-New 6-27-08.