



November 14, 2023

William R. Fry, Secretary & Treasurer
Upper Captiva Fire Protection & Rescue District
Post Office Box 322
Pineland, FL 33945

Re: Truth in Millage (TRIM) Certification

Dear Mr. Fry:

The Department of Revenue (Department) has reviewed the millage certification documents submitted by your taxing authority under sections 200.065 and 200.068, Florida Statutes (F.S.). The following errors are violations of the Truth in Millage (TRIM) law. Your taxing authority must correct the errors immediately or be subject to the loss of revenue sharing and ad valorem revenues from millage in excess of the rolled-back rate.

FINDINGS OF FACT

The taxing authority did not publish a Notice of Proposed Tax Increase advertisement and adjacent Budget Summary advertisement. Section 200.065(3)(a) and (l), F.S., require these advertisements be published when the tentatively adopted millage exceeds the rolled back rate.

CONCLUSIONS OF LAW

Failure to publish a Notice of Proposed Tax Increase advertisement when the tentatively adopted millage exceeds the rolled-back rate violates ss. 200.065(2)(d), (3)(a), (3)(j) and (3)(l), F.S., and Rule 12D-17.005(2)(c)26., F.A.C.

OPPORTUNITY TO REMEDY

The law provides the taxing authority the opportunity to correct these violations by readvertising, holding a rehearing and recertifying compliance under s. 200.065(13), F.S.

Within 15 days of receipt of this notice, the taxing authority must post the *Notice of Proposed Tax Increase* (with applicable violation clause) and *Budget Summary* advertisements.

Section 200.065(13)(b) and (c), F.S., establishes the requirements stated in this letter. Section 200.065(12), F.S., requires the taxing authority to hold a new millage and budget hearing two to five days following publication of the advertisement.

After advertising and holding the new final hearing, please forward the following to the Property Tax Oversight TRIM office:

- Copies of the advertisements (full page from newspaper) with proofs of publication
- A copy of the resolution/ordinance adopting the millage
- A copy of the resolution/ordinance adopting the budget; and
- *Certification of Compliance* (Form DR-487)

By copy of this notice, the Department is notifying and directing the tax collector to withhold ad valorem tax revenue collected in excess of the rolled-back rate until the taxing authority meets the requirements of law.

By copy of this notice, the Department is notifying the Refunds and Revenue Distribution process of the General Tax Administration program to proceed under ss. 200.065(13)(a), 218.23(1), and 218.63(2), F.S., and Chapter 12D -10, Florida Administrative Code, to withhold revenue sharing funds until the taxing authority corrects its noncompliance or, if not corrected, for 12 months following the Department's determination of noncompliance. If the taxing authority does not correct its noncompliance, the Department will deposit the withheld funds into the General Revenue Fund.

If the taxing authority fails to correct these violations in the manner described in s. 200.065(13), F.S., and does not recertify compliance to the Department after readvertising and holding the rehearings, the taxing authority will forfeit its state revenue sharing funds and ad valorem proceeds in excess of the rolled-back rate. If the taxing authority recertifies compliance and the Department determines the recertification is not in compliance with s. 200.065, F.S., the same consequences will occur.

This determination applies only to the TRIM certification requirements. The Department will send a determination regarding the maximum millage levy requirements of s. 200.065(5), F.S., in a separate notice.

If the taxing authority believes the certification submitted does not support the Department's determination, please consider the following notice.

NOTICE OF RIGHTS

You may have the right to seek an administrative determination of the facts in this matter under chapter 120, F.S., by filing a petition for administrative hearing with the Department's clerk in the Office of General Counsel, Post Office Box 6668, Tallahassee, Florida 32314-6668. Any such petition must meet the requirements of ch. 28-106, Florida Administrative Code, and should be filed, and received, within 15 days from receipt of this notice. Such administrative tribunal has no equitable or injunctive powers under Florida Law. Under section 200.065, F.S., mediation is not available in any administrative dispute of the type of agency action announced in this notice.

If you proceed with the administrative determination and are unsuccessful and you do not correct the noncompliance as outlined in this notice, your ability to levy ad valorem taxes, based on the violations stated in this letter, will be seriously in question.

You may also have the right to adjudicate this matter before a circuit court under ch. 86, F.S., and applicable Florida law.

You have the right to seek judicial review of this order as provided in section 120.68, F.S., by the filing of a Notice of Appeal as provided in Rule 9.110, Florida Rules of Appellate Procedure, with the Department's clerk in the Office of General Counsel, Post Office Box 6668, Tallahassee, Florida 32314-6668 and by filing a copy of the Notice of Appeal accompanied by the applicable filing fees with the appropriate District Court of Appeal. This Notice of Appeal must be filed within 30 days from the date of this order.

If you have any questions, please contact Wyatt Peters at (850) 617-8921.

Sincerely,



Rene Lewis, Program Director
Property Tax Oversight

cc: Honorable R. Noelle Branning
Lee County Tax Collector

Andrea Hunter, Revenue Program Administrator
Florida Department of Revenue
Refunds and Revenue Accounting

GS/#46.28

Run Times: ~~DOR-PTO-TRIM~~
10/19/2023

Run Dates: 09/14/23

No. of Affidavits: 1

Text of Ad:

**NOTICE OF SPECIAL MEETING AND BUDGET HEARING
UPPER CAPTIVA FIRE & RESCUE DISTRICT**



Incorrect Advertisement
Should advertise a Notice of Proposed Tax Increase ad
along with an adjacent Budget Summary ad

A Special Meeting and Budget hearing of the Board of Fire Commissioners (the "Board") of the Upper Captiva Fire & Rescue District ("District") is scheduled to be held at 10:00 AM on September 23, 2023 at the District's Fire Station located at 4511 Hodgepodge Lane, Captiva, Florida. The Special Meeting and public hearing is open to the public and will be conducted in accordance with Florida Law. The meeting and hearing will also be accessible via Zoom with the login link and instructions provided on the District's website at: <https://www.uppercaptivafire.org/meetings/>

Any person requiring special accommodations at the meeting because of a disability or physical impairment should contact the District Office 239-872-2263 at least three (3) calendar days prior.

Each person who decides to appeal any decision made by the Board, with respect to any matter considered at the Special Meeting and hearing is advised that they will need a record of the proceedings and may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Duncan Rosen, Chairman
Upper Captiva Fire & Rescue District
AD#5824958 Sept. 14, 2023

Example of Tax Increase Advertisement when Last Year's Actual Levy Less Than Initially Proposed Levy

Use 100 percent of tax levies in the advertisement, as in the example below.

NOTICE OF PROPOSED TAX INCREASE	
The <u> (name of taxing authority) </u> has tentatively adopted a measure to increase its property tax levy.	
Last year's property tax levy:	
A. Initially proposed tax levy	\$ <u>47,969</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ <u>3,833</u>
C. Actual property tax levy	\$ <u>44,136</u>
This year's proposed tax levy	\$ <u>49,740</u>
All concerned citizens are invited to attend a public hearing on the tax increase to be held on:	
(DATE)	
(TIME)	
at	
(MEETING PLACE)	
A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.	

To complete the above *Notice of Proposed Tax Increase* advertisement, use the information from the following forms:

Last year's proposed tax levy:

- A. \$47,969 Prior year Form DR-420, line 25
- B. \$ 3,833 Subtract line C from line A to calculate line B
- C. \$44,136 Current year Form DR-420, line 11 (sum of all Forms DR-420 line 11 if you have MSTUs or dependent special districts)

This year's proposed tax levy:

\$49,740 (current year's tentatively adopted millage rate x current year gross taxable value) ÷ 1,000 (line 4, current year Form DR-420)

If the tentatively adopted millage rate is the same as the proposed millage rate, use the current year Form DR-420, line 25.

Advertisement Requirements and Recommendations

Taxing authorities other than school districts are not required to advertise the tentative millage and budget hearing. The TRIM notice, which the property appraiser mails, advertises the tentative hearing. The completed **Form DR-420** provides the proposed millage rate; rolled-back rate; and date, time, and place of the hearing.

Within 15 days after the adoption of the tentative millage and budget, the taxing authority must advertise its intent to adopt a final millage and budget.

The final hearing must take place two to five days after the advertisement is first published in the newspaper.

Taxing authorities must place advertisements in a newspaper of general circulation in the county or in its geographically limited insert. The insert must circulate in geographic boundaries that include the taxing authority's geographic boundaries (s. 200.065(3)(h), F.S.).

Newspaper advertisements cannot:

- Be placed in the legal or classified section (s. 200.065(3), F.S.)
- Deviate from the language specified in s. 200.065, F.S.
- Be accompanied, preceded, or followed by other advertising or notices that conflict with or contradict the required publications (s. 200.065(3)(h), F.S.) Be combined. The advertisements must be separate and adjacent (s. 200.065(3)(l), F.S.).

"Adjacent to," when used in reference to newspaper advertisements, means next to, touching, or contiguous, either at the sides or at the corners. This term includes advertisements placed adjacent to one another, either on the same page or on adjoining pages with a crease separating them, so that a reader may view the advertisements simultaneously when the newspaper pages are open on a flat surface.

A taxing authority may also publish TRIM advertisements on the publicly accessible website of the county in which it lies if the cost to publish the advertisement is less than the cost of advertising in a newspaper. A taxing authority in a county with fewer than 160,000 residents must hold a public hearing, noticed in the newspaper, to determine that the residents have sufficient access to the internet by broadband service. A multi-county taxing authority that chooses this option must publish the ads on the website of each county that it spans. Taxing authorities that use this option shall provide notice once per year in a newspaper of general circulation or other publication that is mailed or delivered to all residents and property owners throughout the taxing authority's

jurisdiction. The notice must indicate that the owners and residents may receive legal ads and notices from the taxing authority by first-class mail or email after making a request and registering their names and addresses or email addresses with the taxing authority. A link to the advertisements shall be prominently placed on or accessible through a direct link from the website homepage of the county and the website homepage of the taxing authority (see 50.0311, F.S., for additional requirements).

To eliminate any possible advertising errors which could cause additional advertising expense, it is recommended that you state in writing all advertising requirements and special instructions to the newspaper and execute a contract between the taxing authority and the newspaper.

The following pages provide samples to guide you for creating advertisements in accordance with Florida statutes and rules. In addition, a sample contract memoranda and affidavit for proof of publication are included.

Be sure to:

- Proof ALL advertisements before publication.
- Check the newspaper's advertising requirements and deadlines.
- Establish a time frame for advertising well in advance.
 - o Publish the final hearing advertisements within 15 days after the tentative budget hearing.
 - o Hold the final hearing two to five days after the ads appear in the newspaper.

Proof of Publication

You must submit a proof of publication for each advertisement. If you created a contract, you may submit that as well, along with the newspaper requirements you specified for **Budget Summary** and **Notice of Budget Hearing** ads and **Budget Summary** and **Notice of Proposed Tax Increase** ads. This workbook provides sample affidavits.

Size Requirements

Budget Summary

Notice of Budget Hearing

Notice of Proposed Tax Increase

Notice of Continuation

No size requirement

No size requirement

Full quarter page of newspaper

No size requirement

Advertisement Selection Worksheet

To select the appropriate advertisement that accompanies the **Budget Summary** advertisement, calculate the percentage change of rolled-back rate (RBR).

Calculation of Percentage Increase over Rolled-Back Rate

To calculate the percentage change of RBR, use the formula on line 27 of **Form DR-420** as follows:

[(Current year aggregate tentative millage rate ÷ Current year aggregate RBR) - 1.00] x 100 = % change RBR.

For example:

Tentatively adopted millage rate	5.4200
Rolled-back rate	4.6900
[(5.4200 ÷ 4.6900) - 1.00] = 0.15565031983	
0.15565031983 x 100 = 15.565031983	

The recommended percentage change of RBR in this example is 15.57 percent.

Note: Taxing authorities with dependent districts and MSTUs should use the current year tentative aggregate millage rate and current year aggregate rolled-back rate.

1. When the tentatively adopted millage rate is **greater than** the current year RBR, the percentage change of RBR will also be greater than 0.00.
 - Publish a one-quarter page **Notice of Proposed Tax Increase** advertisement with an adjacent **Budget Summary** advertisement. Instructions follow.
2. When the tentatively adopted millage rate is **equal to or less than** the current year RBR, the percentage change of RBR will also be equal to or less than 0.00.
 - Publish a **Notice of Budget Hearing** advertisement with an adjacent **Budget Summary** advertisement. Instructions follow.
3. For the **first-year levy** for a taxing district:
 - Publish a one-quarter page **Notice of Proposed Tax Increase** advertisement with an adjacent **Budget Summary** advertisement.

The **Budget Summary** advertisement must always appear adjacent to either the **Notice of Proposed Tax Increase** or a **Notice of Budget Hearing** advertisement, **not both**.



November 14, 2023

William R. Fry, Secretary & Treasurer
Upper Captiva Fire Protection & Rescue District
Post Office Box 322
Pineland, FL 33945

RE: Truth in Millage (TRIM) Certification
Maximum Millage Levy Calculation
Compliance with Voting Requirements

Dear Mr. Fry:

The Department of Revenue (Department) has reviewed the millage certification documents that the Upper Captiva Fire Protection & Rescue District submitted under sections 200.065 and 200.068, Florida Statutes (F.S.). Based on the information received, the taxing authority is not in compliance with the requirements of s. 200.065(5), F.S. Specifically, the taxing authority did not adopt the millage rate by the statutorily-required vote.

FINDINGS OF FACT

The 2023 millage rate your taxing authority adopted at its final hearing required a two-thirds vote of the governing body to comply with the requirements of s. 200.065(5), F.S. However, the vote was 3 members in favor and 2 members not in favor.

The millage rate adopted was more than the majority vote, but not more than 110 percent of the maximum millage rate calculated under section 200.065(5)(a), F.S., and shown on Form DR-420MM, line 13.

CONCLUSIONS OF LAW

This vote was not a two-thirds vote of the membership of the governing body as required by s. 200.065(5)(a)1., F.S.

OPPORTUNITY TO REMEDY

The taxing authority may remedy this situation in one of the following ways:

1. Re-advertise and hold a new final hearing at which the taxing authority adopts the existing millage rate by a two-thirds vote of the full membership of the governing body.
2. Re-advertise and hold a new final hearing at which the taxing authority adopts a lower millage rate in compliance with the voting requirements of s. 200.065(5), F.S. The tax collector will be directed to hold in escrow any ad valorem revenues collected from millage in excess of the millage rate adopted at the new final hearing in compliance with s. 200.065(5), F.S. The tax collector must hold these escrowed amounts in reserve until

the subsequent fiscal year and the taxing authority must then use them to reduce the ad valorem taxes otherwise necessary.

3. Accept the withholding of the half cent sales tax distribution for 12 months following the Department's determination of noncompliance.

See the enclosed attachment for information on how to remedy the errors.

Please advise the Department which option the taxing authority plans to select to remedy the noncompliance by November 20, 2023.

You may appear before the Department or otherwise present information that you believe indicates that the Department's determination of non-compliance with section 200.065, F.S., is in error. Any such request for appearance should be made by November 20, 2023, and completed by November 27, 2023. If your taxing authority does not readopt the millage in the appropriate manner and, if necessary, funds are not escrowed and held in reserve under s. 200.065(13)(d), F.S., your taxing authority will forfeit the half cent sales tax revenues. As prescribed by ss. 200.065(13)(e) and 218.63(3), F.S., the Department will notify the General Tax Administration program's Refunds and Revenue Distribution process to withhold the half cent sales tax distribution for 12 months following the Department's determination of noncompliance. If your taxing authority does not correct the noncompliance, the Department will deposit the withheld funds into the State of Florida's General Revenue Fund. The Department will make any determination of noncompliance final following an opportunity for your taxing authority to appear or otherwise present information to remedy the noncompliance described above.

The Department will send findings regarding the Truth in Millage certification requirements described in s. 200.065, F.S., in a separate notice.

NOTICE OF RIGHTS

The determination in this matter is not subject to review under chapter 120, F.S. Under s. 200.065, F.S., mediation is not available in any administrative dispute of the agency action announced in this notice. The taxing authority may have the right to adjudicate this matter before a circuit court under ch. 86, F.S., and applicable Florida law.

If you have any questions, please contact Wyatt Peters at (850) 617-8921.

Sincerely,



Rene Lewis, Program Director
Property Tax Oversight

Enclosures

GS/#46.28

By Majority Vote

The majority vote rate, with one exception, is equal to the rolled-back rate as calculated on **Form DR-420** adjusted by the percentage change in per capita Florida personal income. In determining this rate, it does not matter if the previous year's adopted rate was greater than the previous year's majority vote rate.

The exception occurs if the previous year's adopted rate was less than the majority vote rate. In this case, the taxing authority must calculate a new rolled-back rate based on the assumption that in the previous year, the taxing authority levied the majority vote rate. This newly calculated rolled-back rate is then further adjusted by the percentage change in per capita Florida personal income to arrive at the current year majority vote rate. The revised rolled-back rate in this calculation is only for use in determining maximum millage, not for TRIM purposes.

By Two-Thirds Vote

Taxing authorities may levy a millage up to 110 percent of the majority vote maximum millage rate.

By a Unanimous Vote or a Referendum

Taxing authorities may levy any millage up to their constitutional or statutory maximum millage.

For taxing authorities with dependent special districts or MSTUs, the millage caps are based on the taxes levied by the principal authority and all its dependent special districts and MSTUs. Some component taxing authorities may vote to levy above their maximum as long as the other taxing authorities levy sufficiently below their maximums. The total of taxes levied by all component taxing authorities cannot be more than the aggregate maximum if each taxing authority had chosen to levy its maximum millage.

To determine if the principal taxing authority and its dependent districts meet the maximum millage requirements:

1. Determine the total sum of taxes that would result if each component taxing authority voted to levy its maximum millage.
2. Determine the total sum of taxes the component taxing authorities are actually levying.

The sum in the second step must be equal to or less than the sum in step one to meet maximum millage requirements.



Reset Form

Print Form


MAXIMUM MILLAGE LEVY CALCULATION FINAL DISCLOSURE

DR-420MM
R. 5/12

Rule 12D-16.002
Florida Administrative Code
Effective 11/12

For municipal governments, counties, and special districts

Year : 2023	County : LEE		
Principal Authority : UPPER CAPTIVA FIRE PROT & RESC	Taxing Authority : UPPER CAPTIVA FIRE PROT & RESC		
1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(1)
IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2. Current year rolled-back rate from Current Year Form DR-420, Line 16	2.8007	per \$1,000	(2)
3. Prior year maximum millage rate with a majority vote from 2022 , Form DR-420MM, Line 13	3.3703	per \$1,000	(3)
4. Prior year operating millage rate from Current Year Form DR-420, Line 10	3.1000	per \$1,000	(4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.			
Adjust rolled-back rate based on prior year majority-vote maximum millage rate			
5. Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$	301,915,334	(5)
6. Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$	1,017,545	(6)
7. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$	0	(7)
8. Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i>	\$	1,017,545	(8)
9. Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	334,182,347	(9)
10. Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	3.0449	per \$1,000	(10)
Calculate maximum millage levy			
11. Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i>	3.0449	per \$1,000	(11)
12. Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>		1.0284	(12)
13. Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	3.1314	per \$1,000	(13)
14. Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	3.4445	per \$1,000	(14)
15. Current year adopted millage rate	3.1500	per \$1,000	(15)
16. Minimum vote required to levy adopted millage: (Check one)			
<input type="checkbox"/> a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.			
<input checked="" type="checkbox"/> b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to adopted rate. Enter Line 15 on Line 17.			
<input type="checkbox"/> c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.			
<input type="checkbox"/> d. Referendum: The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.			
17. The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16).</i>	3.1500	per \$1,000	(17)
18. Current year gross taxable value from Current Year Form DR-420, Line 4	\$	299,468,306	(18)

Taxing Authority :		DR-420MM R. 5/12 Page 2	
19.	Current year adopted taxes <i>(Line 15 multiplied by Line 18, divided by 1,000).</i>	\$ 943,325	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000).</i>	\$ 943,325	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM)</i>	\$ 0	(21)
22.	Total current year adopted taxes <i>(Line 19 plus Line 21).</i>	\$ 943,325	(22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM).</i>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23).</i>	\$ 943,325	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	(25)
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.
	Signature of Chief Administrative Officer :		Date :
	Electronically Certified by Taxing Authority		10/13/2023 5:08 PM
	Title : WILLIAM FRY/TREASURER	Contact Name and Contact Title : JESSE COTTRELL, FIRE CHIEF	
	Mailing Address : PO BOX 322	Physical Address : 4511 HODGE PODGE LANE	
City, State, Zip : UPPER CAPTIVA, FL 33924	Phone Number : 239-872-2263	Fax Number : 239-472-1582	

Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.



VOTE RECORD FOR FINAL ADOPTION OF MILLAGE LEVY

Section 200.065 (5), Florida Statutes

Reset Form

Print Form

DR-487V

R. 6/10

Rule 12D-16.002

Florida Administrative Code

Effective 11/12

Counties, municipalities, independent special districts, water management districts, MSTUs, and dependent special districts must use this form to certify the vote of the governing body on the millage rate adopted at their final hearing. The Department will use this form to determine compliance with the maximum millage levy provisions.

Year : 2023	County : LEE
Principal Authority : UPPER CAPTIVA FIRE PROT & RESC	Taxing Authority : UPPER CAPTIVA FIRE PROT & RESC

Please list ALL members of the taxing authority governing body and their vote on the resolution or ordinance stating the millage rate to be levied and adopted at their final hearing (s. 200.065(2)(d), F.S.). Depending on the size of the governing body, all lines may not be needed.

	Name	Yes	No	Not Present or Not Voting
1.	Duncan Rosen	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2.	Van Hammond	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	William Fry	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4.	William Byrnes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.	Michael Filipczak	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Attach additional sheets, if necessary.		FINAL VOTE TOTALS :		
		3	2	0

S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :		Date :	
	Electronically Certified by Taxing Authority		10/13/2023 5:08 PM	
	Title : WILLIAM FRY/TREASURER		Contact Name and Contact Title: JESSE COTTRELL, FIRE CHIEF	
	Mailing Address : PO BOX 322		Physical Address 4511 HODGE PODGE LANE	
City, State, Zip UPPER CAPTIVA, FL 33924		Phone Number : 239-872-2263	Fax Number : 239-472-1582	

This form must be submitted to the Department of Revenue with DR-487, Certification of Compliance, and DR-420MM, Maximum Millage Levy Calculation Final Disclosure.

All TRIM forms for taxing authorities are available on our web site at
<http://dor.myflorida.com/dor/property/trim>



Reset Form


Print Form

MAXIMUM MILLAGE LEVY CALCULATION FINAL DISCLOSURE

DR-420MM
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

For municipal governments, counties, and special districts

Year : 2023	County : ▼
Principal Authority :	Taxing Authority :
1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes <input type="checkbox"/> No (1)
IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.	
2. Current year rolled-back rate from Current Year Form DR-420, Line 16	per \$1,000 (2)
3. Prior year maximum millage rate with a majority vote from 2022 , Form DR-420MM, Line 13	per \$1,000 (3)
4. Prior year operating millage rate from Current Year Form DR-420, Line 10	per \$1,000 (4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.	
Adjust rolled-back rate based on prior year majority-vote maximum millage rate	
5. Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$ (5)
6. Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$ (6)
7. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$ (7)
8. Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i>	\$ (8)
9. Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ (9)
10. Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	per \$1,000 (10)
Calculate maximum millage levy	
11. Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i>	per \$1,000 (11)
12. Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>	1.0284 (12)
13. Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	per \$1,000 (13)
14. Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	per \$1,000 (14)
15. Current year adopted millage rate	per \$1,000 (15)
16. Minimum vote required to levy adopted millage: (Check one)	(16)
<input type="checkbox"/> a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.	
<input type="checkbox"/> b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to adopted rate. Enter Line 15 on Line 17.	
<input type="checkbox"/> c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.	
<input type="checkbox"/> d. Referendum: The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.	
17. The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16).</i>	per \$1,000 (17)
18. Current year gross taxable value from Current Year Form DR-420, Line 4	\$ (18)

Taxing Authority :		DR-420MM R. 5/12 Page 2	
19.	Current year adopted taxes <i>(Line 15 multiplied by Line 18, divided by 1,000).</i>	\$	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000).</i>	\$	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM)</i>	\$	(21)
22.	Total current year adopted taxes <i>(Line 19 plus Line 21).</i>	\$	(22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM).</i>	\$	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23).</i>	\$	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input type="checkbox"/> YES <input type="checkbox"/> NO	(25)
S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :	Date :	
	Title :	Contact Name and Contact Title :	
	Mailing Address :	Physical Address :	
	City, State, Zip :	Phone Number :	Fax Number :

Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.

**MAXIMUM MILLAGE LEVY CALCULATION
FINAL DISCLOSURE
INSTRUCTIONS**

General Instructions

Each of the following taxing authorities must complete a DR-420MM.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2023 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM shows the maximum millages and taxes levied based on your adoption vote. Each taxing authority must complete, sign, and submit this form to the Department of Revenue with their completed DR-487, *Certification of Compliance*, within 30 days of their final hearing.

Taxing authorities must also submit DR-487V, *Vote Record for Final Adoption of Millage Levy*. This form certifies to the Department of Revenue the vote on the resolution or ordinance stating the millage rate adopted at the final hearing.

Specific tax year references in this form are updated each year by the Department.

Line Instructions

Lines 5-10

Only taxing authorities that levied a 2022 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2022 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12

This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

Lines 13 and 14

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 16

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 17

Enter the millage rate indicated by the box checked in Line 16. If the adopted millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the adopted millage rate. For a millage requiring more than a majority vote, the adopted millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.

VOTE RECORD FOR FINAL ADOPTION OF MILLAGE LEVY

Section 200.065 (5), Florida Statutes

DR-487V
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Counties, municipalities, independent special districts, water management districts, MSTUs, and dependent special districts must use this form to certify the vote of the governing body on the millage rate adopted at their final hearing. The Department will use this form to determine compliance with the maximum millage levy provisions.

Year : <input type="text"/>	County : <input type="text"/>		
Principal Authority :	Taxing Authority :		
Please list ALL members of the taxing authority governing body and their vote on the resolution or ordinance stating the millage rate to be levied and adopted at their final hearing (s. 200.065(2)(d), F.S.). Depending on the size of the governing body, all lines may not be needed.			
Name	Yes	No	Not Present or Not Voting
1.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Attach additional sheets, if necessary.		FINAL VOTE TOTALS :	
S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :		Date :
	Title :	Contact Name and Contact Title:	
	Mailing Address :	Physical Address	
	City, State, Zip	Phone Number :	Fax Number :

This form must be submitted to the Department of Revenue with DR-487, Certification of Compliance, and DR-420MM, Maximum Millage Levy Calculation Final Disclosure.

**All TRIM forms for taxing authorities are available on our web site at
<http://floridarevenue.com/property/Pages/TRIM.aspx>**

**Example: Non-Compliance with Violation Clause
Notice of Proposed Tax Increase**

NOTICE OF PROPOSED TAX INCREASE

**THE PREVIOUS NOTICE PLACED BY THE
UPPER CAPTIVA FIRE AND RESCUE DISTRICT
HAS BEEN DETERMINED BY THE
DEPARTMENT OF REVENUE TO BE IN
VIOLATION OF THE LAW, NECESSITATING
THIS SECOND NOTICE.**

The Upper Captiva Fire and Rescue District has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy.....	\$	940,910
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$	4,972
C. Actual property tax levy	\$	935,938

This year's proposed tax levy.....\$ 943,325

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

(DATE)
(TIME)
at
(MEETING PLACE)

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

Use this ad if your taxing authority's tentatively adopted millage rate is **greater than** the current year rolled-back rate.

The notice of proposed tax increase ad will:

- Be advertised WITHIN 15 DAYS OF NOTIFICATION of Non-Compliance from the Department of Revenue.
- Have the violation clause in boldfaced type.
- Be a **full 1/4 page** ad.
- Have an adjacent Budget Summary advertisement.
- Have a millage rate above the rolled-back rate.
- Hold Final Hearing within 2 to 5 days after advertised.