



# CERTIFICATION OF TAXABLE VALUE

DR-420  
R. 6/10  
Rule 12D-16.002  
Florida Administrative Code

Year 2010	County VOLUSIA
Principal Authority VOLUSIA COUNTY	Taxing Authority FIRE DISTRICT

## SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	5,804,334,624	(1)
2.	Current year taxable value of personal property for operating purposes	\$	384,755,145	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	25,183,701	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	6,214,273,470	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	41,087,104	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	6,173,186,366	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	7,028,058,457	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Number 1	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? (If yes, enter the number of forms DR-420DEBT, <i>Certification of Voted Debt Millage</i> for each debt service levy.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Number 0	(9)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser	Date		
	Electronically Certified by Property Appraiser on 7/1/2010 10:32 AM			

## SECTION II: COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, -0-.				
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>		3.6651	per \$1,000 (10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	25,758,537	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	22,896	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	25,735,641	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	6,173,186,366	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		4.1689	per \$1000 (16)
17.	Current year proposed operating millage rate		3.6315	per \$1000 (17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	22,567,134	(18)

19.	TYPE of principal authority (check one)	<input checked="" type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input type="checkbox"/> Principal Authority	<input checked="" type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)

<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>		<b>STOP HERE - SIGN AND SUBMIT</b>
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22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>	per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(Total of Line 18 from all DR-420 forms)</i>	\$	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>	per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>	%	(27)

<b>First public budget hearing</b>	Date 9/16/2010	Time 6:00 PM	Place Thomas C. Kelly Admin Center, 123 W. Indiana Ave., DeLand, FL 32720
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<b>SIGN HERE</b>	<b>Taxing Authority Certification</b>		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 on 7/30/2010 4:39 PM				
	Title OMB DIRECTOR		Contact Name TAMMY J. BONG		
	Mailing Address 123 W. INDIANA AV., #301		Physical Address 123 W INDIANA AV., #301		
City, State, Zip DELAND, FL 32720		Phone Number 386-736-5934		Fax Number 386-626-6628	

**CERTIFICATION OF TAXABLE VALUE  
INSTRUCTIONS**

“Principal Authority” is a county, municipality, or independent special district (including water management districts).  
“Taxing Authority” is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, *Tax Increment Adjustment Worksheet*
- DR-420DEBT, *Certification of Voted Debt Millage*
- DR-420MM-P, *Maximum Millage Levy Calculation - Preliminary Disclosure*

**Section I: Property Appraiser**

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

**Line 8**

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387(2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check “Yes” if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

**Line 9**

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check “Yes” if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue  
Property Tax Oversight Program - TRIM  
P. O. Box 3000  
Tallahassee, Florida 32315-3000

**Section II: Taxing Authority**

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. “Dependent special district” (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

“Independent special district” (ss. 200.001(8)(e) and 189.403(3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

“Nonvoted millage” is any millage not defined as a “voted millage” in s. 200.001(8)(f), F.S.

**Lines 12 and 14**

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

**Line 24**

Include only those levies derived from millage rates.



# TAX INCREMENT ADJUSTMENT WORKSHEET

DR-420TIF  
R. 6/10  
Rule 12D-16.002  
Florida Administrative Code

Year 2010	County VOLUSIA
Principal Authority VOLUSIA COUNTY	Taxing Authority FIRE DISTRICT
Community Redevelopment Area Deland-Spring Hill Unincorporated	Base Year 2004

## SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	\$	19,308,107	(1)
2.	Base year taxable value in the tax increment area	\$	21,054,166	(2)
3.	Current year tax increment value <i>(Line 1 minus Line 2)</i>	\$	-1,746,059	(3)
4.	Prior year Final taxable value in the tax increment area	\$	27,629,994	(4)
5.	Prior year tax increment value <i>(Line 4 minus Line 2)</i>	\$	6,575,828	(5)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser Electronically Certified by Property Appraiser on 7/1/2010 10:32 AM	Date		

## SECTION II: COMPLETED BY TAXING AUTHORITY *Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.*

6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:				
6a.	Enter the proportion on which the payment is based.		95.00 %	(6a)
6b.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 6a)</i> <b>If value is zero or less than zero, then enter zero on Line 6b</b>	\$	0	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	\$	22,896	(6c)
7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:				
7a.	Amount of payment to redevelopment trust fund in prior year	\$	0	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10		0.0000 per \$1,000	(7b)
7c.	Taxes levied on prior year tax increment value <i>(Line 5 multiplied by Line 7b, divided by 1,000)</i>	\$	0	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value <i>(Line 7a divided by Line 7c, multiplied by 100)</i>		0.00 %	(7d)
7e.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 7d)</i> <b>If value is zero or less than zero, then enter zero on Line 7e</b>	\$	0	(7e)

<b>SIGN HERE</b>	<b>Taxing Authority Certification</b>		I certify the calculations, millages and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer Electronically Certified By Taxing Authority On 7/30/2010 4:39 PM				Date
	Title OMB DIRECTOR		Contact Name TAMMY J. BONG		
	Mailing Address 123 W. INDIANA AV., #301		Physical Address 123 W INDIANA AV., #301		
	City, State, Zip DELAND, FL 32720		Phone Number 386-736-5934	Fax Number 386-626-6628	

# TAX INCREMENT ADJUSTMENT WORKSHEET INSTRUCTIONS

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

“Tax increment value” is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

“Dedicated increment value” is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

“Specific proportion,” used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

- Example 1.  
Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.
- Example 2.  
Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

## Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue  
Property Tax Oversight Program - TRIM  
P. O Box 3000  
Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

## Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

## Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

Complete Line 7 if the payment is based on a calculation other than a specific proportion. Do not complete both Lines 6 and 7.



# MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM-P  
R. 6/10  
Rule 12D-16.002  
Florida Administrative Code

Year 2010	County VOLUSIA
Principal Authority VOLUSIA COUNTY	Taxing Authority FIRE DISTRICT

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)
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**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	4.1689	per \$1,000	(2)
3. Prior year maximum millage rate with a majority vote from 2009 Form DR-420MM, Line 13	4.0218	per \$1,000	(3)
4. Prior year operating millage rate from Current Year Form DR-420, Line 10	3.6651	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	\$	7,028,058,457	(5)
6. Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$	28,265,446	(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	\$	22,896	(7)
8. Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i>	\$	28,242,550	(8)
9. Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	6,173,186,366	(9)
10. Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>		4.5750	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>	4.5750	per \$1,000	(11)
12. Change in per capita Florida personal income <i>(See Line 12 Instructions)</i>		.9811	(12)
13. Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	4.4885	per \$1,000	(13)
14. Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	4.9374	per \$1,000	(14)
15. Current year proposed millage rate	3.6315	per \$1,000	(15)
16. <b>Minimum vote required to levy proposed millage:</b> (Check one)			(16)

- 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.*
- 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 proposed rate. *Enter Line 15 on Line 17.*
- 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 proposed rate. *Enter Line 15 on Line 17.*
- d. Referendum: The maximum millage rate is equal to the proposed 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>	4.4885	per \$1,000	(17)
18. Current year gross taxable value from Current Year Form DR-420, Line 4	\$	6,214,273,470	(18)

19.	Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i>	\$	22,567,134	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$	27,892,766	(20)

<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>		<b>STOP HERE. SIGN AND SUBMIT.</b>
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21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 19 from each district's Form DR-420 MM-P)</i>	\$		(21)
22.	Total current year proposed 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-420 MM-P)</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 proposed 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)
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<b>SIGN HERE</b>	<b>Taxing Authority Certification</b>		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 on 7/30/2010 4:39 PM				
	Title OMB DIRECTOR		Contact Name TAMMY J. BONG		
	Mailing Address 123 W. INDIANA AV., #301		Physical Address 123 W INDIANA AV., #301		
City, State, Zip DELAND, FL 32720		Phone Number 386-736-5934		Fax Number 386-626-6628	

**Complete and submit this Form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the Form DR-420, Certification of Taxable Value.**

**MAXIMUM MILLAGE LEVY CALCULATION  
PRELIMINARY DISCLOSURE  
INSTRUCTIONS**

**General Instructions**

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

- 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 2010 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-P shows the preliminary maximum millages and taxes levied based on your proposed adoption vote. Each taxing authority must complete, sign, and submit this form to their property appraiser with their completed DR-420, *Certification of Taxable Value*.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority will file a final Form DR-420 MM, *Maximum Millage Levy Calculation Final Disclosure* with Form DR-487, *Certification of Compliance*, with the Department of Revenue.

**Line Instructions**

**Lines 5-10**

Only taxing authorities that levied a 2009 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 2009 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

**Line 12**

To calculate the maximum millage rate, you must adjust the rolled-back rate by the change in per capita Florida personal income (s. 200.065(5), F.S.). This adjustment is a single percentage used statewide by all taxing authorities. For 2010, the percentage is -1.89%. This adjustment does not affect the rolled-back rate used for TRIM purposes.

**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 proposed millage rate is equal to or below 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 proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.