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# **CERTIFICATION OF TAXABLE VALUE**

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

Year:	Year: 2022 County: VOLUSIA									
Principal Authority: ORANGE CITY  Taxing Authority: ORANGE CITY OPERATING										
SECT	SECTION I: COMPLETED BY PROPERTY APPRAISER									
1.	Current year taxable value of real property for operating pur	poses	\$ 943,967,790			(1)				
2.	Current year taxable value of personal property for operating	g purposes	\$ 79,907,763			(2)				
3.	Current year taxable value of centrally assessed property for	operating purposes	\$ 0			(3)				
4.	Current year gross taxable value for operating purposes (Lin	e 1 plus Line 2 plus Line 3)	\$	1,	023,875,553	(4)				
5.	Current year net new taxable value (Add new construction, improvements increasing assessed value by at least 100%, a personal property value over 115% of the previous year's value	nnexations, and tangible	\$ 25,204,276			(5)				
6.	Current year adjusted taxable value (Line 4 minus Line 5)		\$	!	998,671,277	(6)				
7.	Prior year FINAL gross taxable value from prior year applicat	ole Form DR-403 series	\$		905,612,230	(7)				
8.	Does the taxing authority include tax increment financing ar of worksheets (DR-420TIF) attached. If none, enter 0	<b>✓</b> YES	□ NO	Number 1	(8)					
9.	Does the taxing authority levy a voted debt service millage of years or less under s. 9(b), Article VII, State Constitution? If ye DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached	☐ YES	<b>№</b> NO	Number 0	(9)					
	Property Appraiser Certification I certify the	taxable values above are	correct to t	he best o	f my knowled	lge.				
SIGN HERE	Signature of Property Appraiser:	Date:								
HEKE	Electronically Certified by Property Appraiser		6/24/2022 10:23 AM							
SECT	TION II: COMPLETED BY TAXING AUTHORITY									
	If this portion of the form is not completed in FULL your possibly lose its millage levy privilege for the ta				tion and					
10.	Prior year operating millage levy (If prior year millage was adj millage from Form DR-422)	usted then use adjusted	7.79	900	per \$1,000	(10)				
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10, o	divided by 1,000)	\$		7,054,719	(11)				
12.	Amount, if any, paid or applied in prior year as a consequence of ar dedicated increment value (Sum of either Lines 6c or Line 7a for all D	\$		381,584	(12)					
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Line	\$		6,673,135	(13)					
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all DR-420TIF forms)				65,410,203	(14)				
15.	Adjusted current year taxable value (Line 6 minus Line 14)				933,261,074	(15)				
16.	Current year rolled-back rate (Line 13 divided by Line 15, mul-	7.15	503	per \$1000	(16)					
17.	17. Current year proposed operating millage rate				per \$1000	(17)				
18.	18. Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000)				8,191,004	(18)				

19.	Τ	TYPE of principal authority (check or		one)				Independent Special District  Water Management District		(19)	
20.	Applicable taxing authority (check			cone)	ne) Principal Authority			Dependent Special District  Water Management District Basin		(20)	
21.	Is millage levied in more than one coul			unty? (check o	one)	Yes	<b>✓</b> No			(21)	
		DEPENDENT	SPECIAL DISTRICT	TS AND MS	TUs	TOP	STOP	HERE -	SIGN AND SUBM	1IT	
		endent special distr	prior year ad valorem pricts, and MSTUs levying a				20 \$		6,673,135	(22)	
23.	Curr	ent year aggrega	te rolled-back rate (Lir	ne 22 divided by	y Line 15, i	multiplied by 1,0	000)	7.150	3 per \$1,000	(23)	
24.	Curr	ent year aggrega	te rolled-back taxes (L	ine 4 multiplied	d by Line 2	3, divided by 1,0	000) \$		7,321,017	(24)	
25.	Enter total of all operating ad valorem taxes proposed to be levied by the pri taxing authority, all dependent districts, and MSTUs, if any. (The sum of Line 1-DR-420 forms)								8,191,004	(25)	
26.	Current year proposed aggregate millage rate (Line 25 divided by Line 4, mu by 1,000)					ne 4, multiplied		8.000	o per \$1,000	(26)	
27.	Current year proposed rate as a percent change of rolled-back rate ( <i>Line 26 divided b Line 23</i> , <i>minus 1</i> , <i>multiplied by 100</i> )					l by		11.88 %	(27)		
ļ	First public Date: budget hearing 9/12/2022		Time: 6:30 PM EST	(	Place : CITY COUNCIL CHAMBERS, 201 NORTH HOLLY AV ORANGE CITY, FLORIDA 32763			ORTH HOLLY AVENUE,	,		
9	Taxing Authority Certification The millage either s. 20			The millage	es compl	nillages and rates are correct to the best of my knowledge. comply with the provisions of s. 200.065 and the provisions of the provisions of s. 200.081, F.S.					
ا	Signature of Chief Administrative Officer :							Date:			
	<b>G</b> Electronically Certified by Taxing Authority			ority	rity			7/27/2022 4:09 PM			
N	4	Title :				Contact Name and Contact Title : Christine Davis, Finance Director					
ŀ	1	Dale Arrington, City Manager				Christine Dav	is, Finance	Directo	r		
F	205 E Graves Ave			Physical Address : 205 E Graves Ave							
-	•	City, State, Zip:				Phone Number : Fax Number :			Fax Number :		
		Orange City, FL 32763				386-775-5432 386-775-5435			386-775-5435		

# 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 - TRIM Section 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.

"Non-voted 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.

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# MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

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

Ye	ar: <b>2022</b>	County:	VOL	USIA				
	,		ty: OPERAT	ΓING				
1.	1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?				<b>✓</b> No	(1)		
	IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitatio							
2.	Current year rolled-back rate from Current Year Form DR-420, Line	16		7.1503	per \$1,000	(2)		
3.	Prior year maximum millage rate with a majority vote from <b>2021</b> Fo	rm DR-420MM, L	ine 13	7.9140	per \$1,000	(3)		
4.	Prior year operating millage rate from Current Year Form DR-420, l	ine 10		7.7900	per \$1,000	(4)		
	If Line 4 is equal to or greater than Line 3, ski	ip to Line 11	. If I	ess, contin	ue to Line 5.			
	Adjust rolled-back rate based on prior year	majority-vote	maxir	num millage	rate			
5.	Prior year final gross taxable value from Current Year Form DR-420	, Line 7	9	\$	905,612,230	(5)		
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)			\$	7,167,015	(6)		
7.	Amount, if any, paid or applied in prior year as a consequence of a measured by a dedicated increment value from Current Year Forn	9	\$	381,584	(7)			
8.	Adjusted prior year ad valorem proceeds with majority vote (Line	9	\$	6,785,431	(8)			
9.	Adjusted current year taxable value from Current Year form DR-42	9	\$	933,261,074	(9)			
10.	10. Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)				per \$1,000	(10)		
	Calculate maximum millage levy							
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)			7.2707	per \$1,000	(11)		
12.	Adjustment for change in per capita Florida personal income (See	Line 12 Instructi	ions)		1.0613	(12)		
13.	Majority vote maximum millage rate allowed (Line 11 multiplied b	y Line 12)		7.7164	per \$1,000	(13)		
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 l	by 1.10)		8.4880	per \$1,000	(14)		
15.	Current year proposed millage rate			8.0000	per \$1,000	(15)		
16.	Minimum vote required to levy proposed millage: (Check one	)				(16)		
	a. Majority vote of the governing body: Check here if Line 15 is le to the majority vote maximum rate. <b>Enter Line 13 on Line 1</b>	•	to Line	13. The maxim	um millage rate is	equal		
~	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. <b>Enter Line 1</b> c. Unanimous vote of the governing body, or 3/4 vote if nine mem		hock ho	ara if Lina 15 is	greater than Line 1	1		
	The maximum millage rate is equal to the proposed rate. <b>Enter</b>				greater than Line i	4.		
	d. Referendum: The maximum millage rate is equal to the proposed rate. <i>Enter Line 15 on Line 17</i> .							
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16)			8.0000	per \$1,000	(17)		
18.	Current year gross taxable value from Current Year Form DR-420, L		\$	1,023,875,553	(18)			

						1			
Taxing Authority: ORANGE CITY OPERATING						DR-42	20MM-P R. 5/12 Page 2		
19.	Cur	rent year proposed taxes (Line 15 multipl	ied by Line 18, divide	d by 1,000)	\$	8,191,004	(19)		
20.		al taxes levied at the maximum millage ra 1,000)	te (Line 17 multiplied	d by Line 18, divided	\$	8,191,004	(20)		
	DEPENDENT SPECIAL DISTRICTS AND MSTUS STOP HERE. SIGN AND SUBMIT.								
21.		er the current year proposed taxes of all d illage . <i>(The sum of all Lines 19 from eacl</i>			\$	\$ 0 (2			
22.	Tota	al current year proposed taxes (Line 19 pl	us Line 21)		\$	8,191,004	(22)		
,	Tot	al Maximum Taxes							
23.		er the taxes at the maximum millage of all ring a millage <b>(The sum of all Lines 20 fro</b>			\$	0	(23)		
24.	Tota	al taxes at maximum millage rate (Line 20	plus Line 23)		\$	8,191,004	(24)		
7	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)				✓ YES	☐ NO	(25)		
	Taxing Authority Certification  I certify the millages and rates are correct to the comply with the provisions of s. 200.065 and to 200.081, F.S.								
	1	Signature of Chief Administrative Officer	:		Date:				
	G V	Electronically Certified by Taxing Author	ity		7/27/2022 4:09 PM				
	4 E	Title : Dale Arrington, City Manager	Contact Name and Contact Title : Christine Davis, Finance Director						
•	R	Mailing Address : 205 E Graves Ave		Physical Address : 205 E Graves Ave					
	City, State, Zip:			Phone Number :	Fax Number :				
	Orange City, FL 32763			386-775-5432					

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 2022 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-420MM, Maximum Millage Levy Calculation Final Disclosure, with Form DR-487, Certification of Compliance, with the Department of Revenue.

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 2021 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 2021 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 proposed 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 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.



## TAX INCREMENT ADJUSTMENT WORKSHEET

Year: 2022			County:	unty: VOLUSIA						
	Principal Authority: ORANGE CITY				Taxing Authority: ORANGE CITY OPERATING					
Cor	nmu	nity Redevelopment Area :		Base Year	:					
Ora	ange	City CRA		2013						
SEC	TIOI	II: COMPLETED BY PROPERTY APPRAISER	<u> </u>							
1.	Curr	ent year taxable value in the tax increment area	a			\$ 156,968,473 (1				
2.	Base	year taxable value in the tax increment area				88,115,628	(2)			
3.	Curr	ent year tax increment value (Line 1 minus Line	2)			\$ 68,852,845				
4.	Prio	r year Final taxable value in the tax increment a	rea			\$ 139,677,504				
5.	Prio	r year tax increment value (Line 4 minus Line 2)				\$	51,561,876	(5)		
	IGN	Property Appraiser Certification	I certify	the taxabl	e values ab	ove are correct to	the best of my knowled	dge.		
1	ERE	Signature of Property Appraiser:				Date :				
		Electronically Certified by Property Appraise	er			6/24/2022 10:2	23 AM			
SEC	TIOI	II: COMPLETED BY TAXING AUTHORITY CO	omplete	EITHER line	e 6 or line	7 as applicable.	Do NOT complete both	ì.		
6. If	the a	amount to be paid to the redevelopment trust f	fund IS B <i>A</i>	ASED on a s	pecific pro	portion of the tax	increment value:			
6a.	Ente	r the proportion on which the payment is base	d.				95.00 %	(6a)		
6b.		icated increment value (Line 3 multiplied by the If value is zero or less than zero, then enter ze			ia)	\$ 65,410,203				
6с.	Amo	ount of payment to redevelopment trust fund in	n prior ye	ar		\$	381,584	(6c)		
7. If	the a	amount to be paid to the redevelopment trust f	fund IS NO	OT BASED o	n a specifi	c proportion of th	e tax increment value:			
7a.	Amo	ount of payment to redevelopment trust fund in	n prior ye	ar		\$	0	(7a)		
7b.	Prio	r year operating millage levy from Form DR-420	), Line 10	)		0.0000	per \$1,000	(7b)		
7c.		es levied on prior year tax increment value es 5 multiplied by Line 7b, divided by 1,000)				\$				
7d.		r year payment as proportion of taxes levied on ? 7a divided by Line 7c, multiplied by 100)	increme	nt value		0.00 %				
7e.	Ded	icated increment value (Line 3 multiplied by the If value is zero or less than zero, then enter ze			7d)	\$	0	(7e)		
		Taxing Authority Certification I cer	tify the ca	lculations,	millages an	d rates are correct	to the best of my knowle	dge.		
9	s	Signature of Chief Administrative Officer:				Date :				
	Electronically Certified By Taxing Authority				7/27/2022 4:09 PM					
G Title:				Contact Name and Contact Title :						
"	N Dale Arrington, City Manager				Christine Davis, Finance Director					
	H Mailing Address :				Physical Address :					
	E R	205 E Graves Ave		205 E Gra						
	E					Number: Fax Number:				
	Orange City, FL 32763					386-775-5432 386-775-5435				
300773										

# 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 Section 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.