



# CERTIFICATION OF TAXABLE VALUE

DR-420  
R. 5/12  
Rule 12D-16.002  
F.A.C.  
Florida Administrative Code  
Effective 11/12  
Page 1 of 4

Year :	County :
Principal Authority <b>Name</b> :	Taxing Authority <b>Name</b> :


## SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	(1)
2.	Current year taxable value of personal property for operating purposes	\$	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	(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.)	\$	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (Form DR-420TIF, <b>Tax Increment Adjustment Worksheet</b> ) attached. If none, enter 0.	<input type="checkbox"/> YES <input type="checkbox"/> NO	Number (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 <b>each Form</b> DR-420DEBT, <b>Certification of Voted Debt Millage forms</b> attached. If none, enter 0.	<input type="checkbox"/> YES <input type="checkbox"/> NO	Number (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 :	

## SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.			
10.	Prior year operating millage levy <i>(If prior year millage was adjusted, then use adjusted millage from Form DR-422)</i>	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	(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 <b>each Form</b> DR-420TIF forms)</i>	\$	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all <b>Form</b> DR-420TIF forms)</i>	\$	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	per \$1000	(16)
17.	Current year proposed operating millage rate	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>	\$	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	<input 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 type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> <b>Municipal Services Taxing Unit (MSTU)</b>	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	(21)
<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>			<b>STOP HERE - SIGN AND SUBMIT</b>	
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 <b>all</b> <b>each</b> <b>Form DR-420 forms</b>)</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>(The sum of Line 18 from <b>all</b> <b>each</b> <b>Form DR-420 forms</b>)</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, <b>minus 1</b>, multiplied by 100)</i>	%		(27)
<b>First public budget hearing</b>		Date :	Time :	Place :
SIGN HERE	<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 :
	Title :		Contact Name and Contact Title :	
	Mailing Address :		Physical Address :	
	City, State, Zip :		Phone Number :	Fax Number :

## CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority," **for purposes of this form**, 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 Form** DR-420 and the following forms, as applicable:

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

### Section I: Property Appraiser

Use this **form 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 **Form a** DR-420TIF for each taxing authority making payments to a redevelopment trust fund under **s. 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 **Form** DR-420TIF **forms** attached for the taxing authority on Line 8. Enter 0 if none.

#### Line 9

Complete **Form 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 **Form** DR-420DEBT. Do not complete a separate **Form** DR-420 for these levies.

**Submit the completed form and supporting documentation electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at <https://eportal.oasys.floridarevenue.com/>.**

**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 **189.012(2) 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 **189.012(3) 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 **Form** DR-420TIF. On Lines 12 and 14, carry forward values from **each Form the DR-420TIF forms.**

#### Line 24

Include only those levies derived from millage rates.

### **References**

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available at [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms).

<b>Form</b>	<b>Form Title</b>
<u>DR-403 Series</u>	<u>Tax Roll Certification Documents</u>
<u>DR-420DEBT</u>	<u>Certification of Voted Debt Millage</u>
<u>DR-420MM-P</u>	<u>Maximum Millage Levy Calculation - Preliminary Disclosure</u>
<u>DR-420TIF</u>	<u>Tax Increment Adjustment Worksheet</u>
<u>DR-422</u>	<u>Certification of Final Taxable Value</u>