

Public Comments

From: Alan Stearns <alan.stearns@manateepao.gov>
Sent: Tuesday, September 30, 2025 9:43 AM
To: DORPTO <DORPTO@floridarevenue.com>
Cc: Charles Hackney <Charles.Hackney@manateepao.gov>
Subject: RE: Florida Department of Revenue Proposed Rules – Public Workshop If Requested

Caution: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Please be aware that by utilizing the Manatee County Property Appraiser's email system, your email messages may be subject to interception for the purpose of detecting and preventing malicious emails.

Good morning,

I am submitting the following comments per DORPTO's email dated September 29, 2025 that stated "You can submit comments on the posted draft rules and forms by email."

RE: Proposed changes to the DR-420S form – The changes do not address the long standing requirement to manually calculate component-level local board rolled-back rates which not only introduce the potential for error, but also incorrectly place the onus for rolled-back rate accuracy on the Property Appraiser. Local component-level rolled-back rates are necessary in Manatee County because we itemize the School District's local board millage rates on our TRIM Notices. We currently use the following formulas to calculate and check them:

A - Capital Outlay Rolled-back Rate = ((LINE7 * (LINE17A) / 1000) / LINE6) * 1000
B - Discretionary Operating Rolled-back Rate = ((LINE7 * (LINE17B) / 1000) / LINE6) * 1000
C - Discretionary Capital Improvement Rolled-back Rate = N/A
E - Additional Voted Millage Rolled-back Rate = ((LINE7 * (LINE17E) / 1000) / LINE6) * 1000
Total Local Board Rolled-back Rate Check = (A + B + C + E) = LINE15

Actual values used in 2025 local rolled-back rate calculations:

A – Capital Outlay Rolled-back Rate = $((78,167,220,289 * (1.5000 / 1000) / 77,202,438,845) * 1000)$
= 1.518745161262399 OR 1.5187
B – Discretionary Operating Rolled-back Rate = $((78,167,220,289 * (0.7480 / 1000) / 77,202,438,845) * 1000)$ = 0.7573475870828495 OR 0.7573 (used 0.7574)
E – Additional Voted Millage Rolled-back Rate = $((78,167,220,289 * (1.0000 / 1000) / 77,202,438,845) * 1000)$ = 1.012496774174932 OR 1.0125
Total Local Board Rolled-back Rate Check = $(0.7573475870828495 + 1.012496774174932 + 1.518745161262399)$ = 3.288589522520181 OR 3.2886

RE: Proposed changes to the DR-420DEBT form – The changes do not provide Property Appraisers with clear instructions for determining the associated rolled-back rate that must be

included in the TRIM Notices. We currently use the debt service millage rate as the rolled-back rate.

Thank you in advance for considering additional changes that address the afore mentioned shortcomings.

Kind regards,

Alan B. Stearns
Director of Information Technology
Manatee County Property Appraiser
915 4th Ave W
Bradenton, FL 34205
941-742-5652 | 941-742-5665 fax
www.ManateePAO.com

The Manatee County Property Appraiser makes every effort to produce and publish the most current and accurate information possible. No warranties, expressed or implied, are provided for data herein. Florida has a very broad Public Records law. All electronic mail sent to and from this office is subject to the Public Records provision of the Florida Statutes and may be released as part of a public records request.