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

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,

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