

LAKELAND AREA MASS TRANSIT DISTRICT  
PUBLIC HEARING

Lakeland City Commission Conference Room, Lakeland City Hall

**Wednesday, September 11, 2019**  
**5:01 p.m.**

	<u>Action Required</u>
Call to Order	
• Roll Call	
1. Proposed FY 2019/2020 Millage Rate Summary	None
2. Public Comments	None
3. Proposed FY 2019/2020 Millage Rate Resolution 19-19	Approval
4. Tentative FY 2019/2020 Budget Summary	None
5. Public Comments	None
6. Approval of FY 2019/2020 Budget Resolution 19-20	Approval
7. DR-420 Certification of Taxable Value 2019	None
8. DR-420 Maximum Millage Levy	None
Adjournment	

LAKELAND AREA MASS TRANSIT DISTRICT  
PUBLIC HEARING  
SEPTEMBER 11, 2019  
AGENDA ITEM #1

Agenda Item:       **Proposed FY 19/20 Millage Rate Summary**

Presenter:           David Persaud, CFO

Recommended

Action:               None

Summary:

- **Required Public Hearings-** The Lakeland Area Mass Transit District (LAMTD) is required to conduct two public hearings on the 2019-2020 millage levy and the Fiscal Year 2019-20 budget before the millage and the budget can be finally adopted. This is the first of two hearings.
- **Truth In Millage (TRIM) Notice-** On July 10<sup>th</sup>, 2019 the LAMTD Board tentatively certified a .5000 proposed millage levy by a majority vote as authorized by the Florida Statue and appropriately submitted the form to the Polk County Property Appraiser's office before the required August 2, 2019 deadline.
- **Millage Rate-** Staff is presenting the tentative millage resolution for adoption with the .5000 millage levy.
- **Percentage over Rolled-Back Rate-** As required by the Florida Statues, LAMTD will need to publicly announce and advertise the percentage increase that the proposed tax rate of .5000 is above the Rolled-Back rate which is .4829. This percentage increase is 3.54%.
- **Fiscal Year 2019-20 Annual Budget-** The proposed budget for Fiscal Year 2019-2020 was presented to the LAMTD Board on August 14, 2019.

AGENDA ITEM #1 – CONT.

- **Maximum Millage Calculation Final Disclosure-** The minimum vote required to approve the proposed tentative millage rate of .5000 mills is the majority vote of the governing body.
- The final public hearing will be held on September 18, 2019 at 5:01PM at the same location.

LAKELAND AREA MASS TRANSIT DISTRICT  
PUBLIC HEARING  
SEPTEMBER 11, 2019  
AGENDA ITEM #2

Agenda Item:      **Public Comments**

Presenter:        TBD

Recommended  
Action:            None

Summary:        Open forum for the public to address any comments,  
questions, or concerns related to the FY 2019/20 Millage  
Rate to the Board of Directors.

Attachments:     None

LAKELAND AREA MASS TRANSIT DISTRICT  
PUBLIC HEARING  
SEPTEMBER 11, 2019  
AGENDA ITEM #3

Agenda Item:       **Proposed FY 19/20 Millage Rate**

Presenter:           David Persaud, CFO

Recommended

Action:              Approve FY 2019/2020 Tentative Millage Resolution  
Rate of .5000 mills.

Summary:            At both Public hearings, the governing body will hear  
comments about the proposed tax increase and explain the  
reasons for the proposed increase over the rolled-back rate.

At both the tentative and final hearings, the governing  
body must adopt its millage rate before it adopts a budget  
(F.S. 200.065 (2)(e)1.

The Taxing District must adopt the millage rate and budget  
by separate votes at the advertised hearing.

The District millage levy for FY 2019/2020 is .5000 mills  
and **the staff must publicly read at this meeting before  
the adoption of the millage levy resolution the  
following:**

“The Lakeland Area Mass Transit District FY 2019-2020  
millage levy is .5000 mills.

- The Rolled-back rate is .4829
- The percentage of increase over the rolled-back rate  
is 3.54 percent
- The millage rate to be levied for 2019/2020 fiscal  
year is .5000 mills.”

Attachments:        2019 Millage Resolution

LAKELAND AREA MASS TRANSIT DISTRICT

RESOLUTION NO. 19-19

A RESOLUTION OF THE LAKELAND AREA MASS TRANSIT DISTRICT  
ADOPTING THE TENTATIVE MILLAGE RATE FOR THE FISCAL YEAR BEGINNING  
OCTOBER 1, 2019 AND ENDING ON SEPTEMBER 30, 2020 AND PROVIDING FOR AN  
EFFECTIVE DATE.

**WHEREAS**, the Lakeland Area Mass Transit District on September 11, 2019, adopted  
Fiscal Year Tentative Millage rate following a public hearing as required by Florida Statutes  
200.065; and

**WHEREAS**, the Lakeland Area Mass Transit District held a public hearing as required  
by Florida Statutes 200.065; and

**WHEREAS**, the gross taxable value for operating purposes not exempt from taxation  
within The District has been certified by the County Property Appraiser to the Lakeland Area  
Mass Transit District as \$10,222,047,650.

**NOW, THEREFORE, BE IT RESOLVED** by the Lakeland Area Mass Transit District  
that:

1. The Tentative FY 2019-2020 operating millage rate is .5000 mills, which is greater than  
the rolled –back rate of .4829 mills by 3.54%.
2. This resolution will take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing this 11<sup>th</sup> day of September 2019

LAKELAND AREA MASS TRANSIT DISTRICT

BY: \_\_\_\_\_  
Chairman

ATTEST BY: \_\_\_\_\_  
Administrative Assistant

APPROVED AS TO FORM AND CORRECTNESS: \_\_\_\_\_  
Attorney for District

LAKELAND AREA MASS TRANSIT DISTRICT  
PUBLIC HEARING  
SEPTEMBER 11, 2019  
AGENDA ITEM #4

Agenda Item:       **Tentative FY 2019/2020 Budget Summary**

Presenter:           David Persaud, CFO

Recommended  
Action:               None

Summary:            LAMTD is presenting the FY 19/20 Tentative Budget which reflects a millage levy of .5000 mills. The FY 2019/2020 budget is balanced as reflected in the budget summary. The Budget was presented to the LAMTD board on August 14, 2019.

Attachments:        2019/2020 Budget Summary  
                          Tentative FY 2019-20 Budget Resolution

LAKELAND AREA MASS TRANSIT DISTRICT  
PUBLIC HEARING  
SEPTEMBER 11, 2019  
AGENDA ITEM #5

Agenda Item:       **Public Comments**

Presenter:           TBD

Recommended  
Action:               None

Summary:            Open forum for the public to address any comments,  
                          questions, or concerns related to the Tentative FY 19/20  
                          Budget to the Board of Directors.

Attachments:        None



LAKELAND AREA MASS TRANSIT DISTRICT  
PUBLIC HEARING  
SEPTEMBER 11, 2019  
AGENDA ITEM #6

Agenda Item:       **Tentative FY 19/20 Budget**

Presenter:           David Persaud, CFO

Recommended  
Action:               Recommend Approval of the Tentative FY 2019/20  
Budget Resolution.

Summary:            LAMTD is recommending approval of FY 2019/20  
Tentative Budget.

Attachments:        Tentative FY 2019/20 Budget Summary  
Tentative FY 2019/20 Budget Resolution

The Sources and uses of funds are reflected in the total  
budget \$10,995,020 The Budget is balanced with revenues  
equal to expenses.

LAKELAND AREA MASS TRANSIT DISTRICT

RESOLUTION NO. 19-20

A RESOLUTION OF THE LAKELAND AREA MASS TRANSIT DISTRICT  
ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2019-2020 AND PROVIDING  
FOR AN EFFECTIVE DATE.

**WHEREAS**, the Lakeland Area Mass Transit District on September 11<sup>th</sup>, 2019 held a  
public hearing as required by Florida Statutes 200.065; and

**WHEREAS**, the Lakeland Area Mass Transit District set forth the appropriations and  
revenue estimate for the Budget for Fiscal Year 2019-2020 in the amount of \$ 10,995,020.

**NOW, THEREFORE, BE IT RESOLVED** by the Lakeland Area Mass Transit District  
that:

1. The FY 2019-2020 Tentative Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing this 11<sup>th</sup> day of September 2019

LAKELAND AREA MASS TRANSIT DISTRICT

BY: \_\_\_\_\_  
Chairman

ATTEST BY: \_\_\_\_\_  
Administrative Assistant

APPROVED AS TO FORM AND CORRECTNESS: \_\_\_\_\_  
Attorney for District

<p style="text-align: center;"><b>BUDGET SUMMARY</b>  Lakeland Area Mass Transit District - Fiscal Year 2019-2020  THE PROPOSED OPERATING BUDGET EXPENDITURES OF LAKELAND AREA MASS TRANSIT DISTRICT ARE 2.3%  MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES</p>	
<p style="text-align: center;">AD VALOREM TAXES: MILLAGE PER \$1,000 -- .5000 MILLS</p>	
<b>Estimated Revenues</b>	
Ad Valorem Taxes	\$4,855,470
Passenger Fares	592,830
Contract Revenues	1,015,640
Federal Grants	2,406,500
State Grants	1,706,580
Other Revenues	418,000
<b>Total Sources</b>	<b>\$10,995,020</b>
Transfers In	0
Fund Balances/Reserves/Net Assets	0
<b>Total Revenues, Transfers &amp; Balances</b>	<b>\$10,995,020</b>
<b>Expenditures</b>	
Salaries and wages	4,963,110
Fringe Benefits	2,308,320
Services	531,620
Materials and Supplies Consumed	1,428,500
Utilities	160,700
Casualty and Liability Insurance	266,640
Miscellaneous Expenses	253,150
Tax Collector's Commissions, Property Appraiser's	
Fees/CRA Tax Increment Payment	402,380
Capital Expenditures / Debt Service	680,600
<b>Total Expenditures</b>	<b>\$10,995,020</b>
Transfers Out	0
Fund Balances/Reserves/Net Assets	0
<b>Total Appropriated Expenditures, Transfers, Reserves &amp; Balances</b>	<b>\$10,995,020</b>
<p style="text-align: center;">THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE  IN THE OFFICE OF THE ABOVE REFERENCED TAXING DISTRICT  AS A PUBLIC RECORD.</p>	



# CERTIFICATION OF TAXABLE VALUE

[Reset Form](#)
[Print Form](#)

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

Year : 2019	County : POLK
Principal Authority : LAKELAND AREA MASS TRANSIT DIS	Taxing Authority : LAKELAND AREA MASS TRANSIT DIS

## SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	7,216,660,230	(1)
2.	Current year taxable value of personal property for operating purposes	\$	2,960,933,504	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	44,453,916	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	10,222,047,650	(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.)	\$	137,861,282	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	10,084,186,368	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	9,838,268,945	(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 8	(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 DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0	(9)
SIGN HERE	<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		6/28/2019 12:52 PM	

## 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>	0.5000	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	4,919,134	(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>	\$	230,399	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	4,688,735	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	374,296,558	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	9,709,889,810	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	0.4829	per \$1000	(16)
17.	Current year proposed operating millage rate	0.5000	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>	\$	5,111,024	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input checked="" type="checkbox"/> Independent Special District	(19)
		<input type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input 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> <div style="display: inline-block; border: 2px solid red; padding: 2px; margin: 0 10px;">STOP</div> <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 all DR-420 forms)</i>		\$ 4,688,735	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		0.4829 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>		\$ 4,936,227	(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 all DR-420 forms)</i>		\$ 5,111,024	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		0.5000 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>		3.54 %	(27)
<b>First public budget hearing</b>		Date : 9/4/2019	Time : 5:01 AM EST	Place : LAKELAND CITY HALL ,228 S MASSACHUSETTS AVE. LAKELAND ,FLORIDA
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 : David Persaud		Contact Name and Contact Title : David Persaud, CHIEF FINANCIAL OFFICER	
	Mailing Address : 1212 GEORGE JENKINS BLVD		Physical Address : 1212 GEORGE JENKINS BLVD	
	City, State, Zip : LAKELAND, FL 33815		Phone Number : 8633271303	Fax Number : 8633271343

Instructions on page 3





# MAXIMUM MILLAGE LEVY CALCULATION FINAL DISCLOSURE

For municipal governments, counties, and special districts

Reset Form

Print Form

DR-420MM


R. 5/12

Rule 12D-16.002

Florida Administrative Code

Effective 11/12

Year : <b>2019</b>		County : POLK	
Principal Authority : LAKELAND AREA MASS TRANSIT DIS		Taxing Authority : LAKELAND AREA MASS TRANSIT DIS	
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)
<b>IF YES, STOP STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.</b>			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	0.4829 per \$1,000	(2)
3.	Prior year maximum millage rate with a majority vote from <b>2018</b> , Form DR-420MM, Line 13	0.7188 per \$1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	0.5000 per \$1,000	(4)
<b>If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.</b>			
<b>Adjust rolled-back rate based on prior year majority-vote maximum millage rate</b>			
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$ 9,838,268,945	(5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$ 7,071,748	(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	\$ 230,399	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$ 6,841,349	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 9,709,889,810	(9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	0.7046 per \$1,000	(10)
<b>Calculate maximum millage levy</b>			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	0.7046 per \$1,000	(11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)	<b>1.0339</b>	(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	0.7285 per \$1,000	(13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	0.8014 per \$1,000	(14)
15.	Current year adopted millage rate	0.5000 per \$1,000	(15)
16.	<b>Minimum vote required to levy adopted millage:</b> (Check one)		
<input checked="" type="checkbox"/>	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. <b>Enter Line 13 on Line 17.</b>		
<input type="checkbox"/>	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 adopted rate. <b>Enter Line 15 on Line 17.</b>		
<input type="checkbox"/>	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 adopted rate. <b>Enter Line 15 on Line 17.</b>		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the adopted rate. <b>Enter Line 15 on Line 17.</b>		
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16).	0.7285 per \$1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 10,222,047,650	(18)

Taxing Authority :		DR-420MM R. 5/12 Page 2	
19.	Current year adopted taxes <i>(Line 15 multiplied by Line 18, divided by 1,000).</i>	\$ 5,111,024	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000).</i>	\$ 7,446,762	(20)
<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>			<b>STOP HERE. SIGN AND SUBMIT.</b>
21.	Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM)</i>	\$ 0	(21)
22.	Total current year adopted taxes <i>(Line 19 plus Line 21).</i>	\$ 5,111,024	(22)
<b>Total Maximum Taxes</b>			
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-420MM).</i>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23).</i>	\$ 7,446,762	(24)
<b>Total Maximum Versus Total Taxes Levied</b>			
25.	Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	(25)
S I G N  H E R E	<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 : David Persaud	Contact Name and Contact Title : David Persaud, CHIEF FINANCIAL OFFICER	
	Mailing Address : 1212 GEORGE JENKINS BLVD	Physical Address : 1212 GEORGE JENKINS BLVD	
	City, State, Zip : LAKELAND, FL 33815	Phone Number : 8633271303	Fax Number : 8633271343

Complete and submit this form to the Department of Revenue with the completed  
 DR-487, Certification of Compliance, within 30 days of the final hearing.



**MAXIMUM MILLAGE LEVY CALCULATION  
FINAL DISCLOSURE  
INSTRUCTIONS**

DR-420MM  
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Page 3

**General Instructions**

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

- 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 2019 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 shows the maximum millages and taxes levied based on your adoption vote. Each taxing authority must complete, sign, and submit this form to the Department of Revenue with their completed DR-487, *Certification of Compliance*, within 30 days of their final hearing.

Taxing authorities must also submit DR-487V, *Vote Record for Final Adoption of Millage Levy*. This form certifies to the Department of Revenue the vote on the resolution or ordinance stating the millage rate adopted at the final hearing.

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 2018 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 2018 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 adopted 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 adopted millage rate. For a millage requiring more than a majority vote, the adopted millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.