



## PUBLIC HEARING

Wednesday, September 17<sup>th</sup>, 2025, at 5:01 PM

City Commission Conference Room  
228 S Massachusetts Ave, Lakeland, FL 33801

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### AGENDA

	<u>Page #</u>	<u>Action Required</u>
Call to Order		
• Roll Call		
1. Final FY 2025/2026 Millage Rate Summary.....	2-3	None
2. Public Comments .....	4	None
3. Final FY 2025/2026 Millage Rate Resolution 25-24.....	5-6	Approval
4. Final FY 2025/2026 Budget Summary.....	7	None
5. Public Comments .....	8	None
6. Approval of FY 2025/2026 Budget Resolution 25-25.....	9-10	Approval
7. Budget Summary.....	11	None
8. DR-420 Certification of Taxable Value 2025.....	12-13	None
9. DR-420 Maximum Millage Levy 2025.....	14-15	None
Adjournment		

**CITRUS CONNECTION**  
**PUBLIC HEARING**  
**Wednesday, September 17<sup>th</sup>, 2025**  
**AGENDA ITEM #1**

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**Agenda Item:** Final FY 25/26 Millage Rate Summary

**Presenter:** Rhonda Carter, CFO

**Recommended**

**Action:** None

**Summary:**

- Required Public Hearings- The Lakeland Area Mass Transit District (LAMTD) is required to conduct two public hearings on the 2025-2026 millage levy and the Fiscal Year 2025-2026 budget before the millage and the budget can be finally adopted. This is the second of two hearings.
- Truth In Millage (TRIM) Notice- On July 16<sup>th</sup>, 2025 the LAMTD Board tentatively certified a .5000 proposed millage levy by a majority vote as authorized by the Florida Statute and appropriately submitted the form to the Polk County Property Appraiser's office before the required August 4, 2025 deadline.
- Millage Rate- Staff is presenting the final millage resolution for adoption with the .5000 millage levy.
- Percentage over Rolled-Back Rate- As required by the Florida Statutes, 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 .4817. This percentage increase is 3.80%.
- Fiscal Year 2025-2026 Annual Budget- The proposed budget for Fiscal Year 2025-2026 was presented to the LAMTD Board on August 20, 2025.
- Maximum Millage Calculation Preliminary Disclosure- The minimum vote required to approve the proposed final millage rate of .5000 mills is the majority vote of the governing body.
- This final public hearing is held on September 17, 2025 at 5:01PM at the same location.

**CITRUS CONNECTION**  
**PUBLIC HEARING**  
**Wednesday, September 17<sup>th</sup>, 2025**  
**AGENDA ITEM #2**

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**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 2025/26 Milage  
Rate to the Board of Directors

**Attachments:**        None

**CITRUS CONNECTION**  
**PUBLIC HEARING**  
**Wednesday, September 17<sup>th</sup>, 2025**  
**AGENDA ITEM #3**

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**Agenda Item:** Final FY 25/26 Millage Rate

**Presenter:** Rhonda Carter, CFO

**Recommended**

**Action:** Approve FY 2025/2026 Final 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 for 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 2025/2026 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 2025-2026 millage levy is .5000 mills.

- The Rolled-back rate is .4817
- The percentage of increase over the rolled-back rate is 3.80%
- The millage rate to be levied for 2025/2026 fiscal year is .5000 mills.”

**Attachments:** 2025 Millage Resolution

LAKELAND AREA MASS TRANSIT DISTRICT

RESOLUTION NO. 25-24

A RESOLUTION OF THE LAKELAND AREA MASS TRANSIT DISTRICT ADOPTING THE FINAL MILLAGE RATE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING ON SEPTEMBER 30, 2026 AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the Lakeland Area Mass Transit District on September 17, 2025, adopted Fiscal Year Final 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 \$16,572,920,114.

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

1. The Final FY 2025-2026 operating millage rate is .5000 mills, which is greater than the rolled –back rate of .4817 mills by 3.80%.
2. This resolution will take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing this 17<sup>th</sup> day of September 2025

LAKELAND AREA MASS TRANSIT DISTRICT

BY: \_\_\_\_\_  
Chairman/Commissioner

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

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

**CITRUS CONNECTION**  
**PUBLIC HEARING**  
**Wednesday, September 17<sup>th</sup>, 2025**  
**AGENDA ITEM #4**

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**Agenda Item:** Final FY 2025-2026 Budget Summary

**Presenter:** Rhonda Carter, CFO

**Recommended  
Action:** None

**Summary:** LAMTD is presenting the FY 25/26 Final Budget which reflects a millage levy of .5000 mills. The FY 2025/2026 budget is balanced as reflected in the budget summary. The Budget was presented to the LAMTD board on August 20, 2025.

**CITRUS CONNECTION**  
**PUBLIC HEARING**  
**Wednesday, September 17<sup>th</sup>, 2025**  
**AGENDA ITEM #5**

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**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 Final FY 2025/26  
Budget to the Board of Directors

**Attachments:**     None

**CITRUS CONNECTION**  
**PUBLIC HEARING**  
**Wednesday, September 17<sup>th</sup>, 2025**  
**AGENDA ITEM #6**

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**Agenda Item:** Final FY 25/26 Budget

**Presenter:** Rhonda Carter, CFO

**Recommended**

**Action:** Recommend Approval of the Final FY 2025/26 Budget Resolution.

**Summary:** LAMTD is recommending approval of FY 2025/26 Final Budget.

**Attachments:** Final FY 2025/26 Budget Resolution  
Final FY 2025/26 Budget Summary

The Sources and uses of funds are reflected in the total budget of \$16,597,735 The Budget is balanced with revenues equal to expenses.

LAKELAND AREA MASS TRANSIT DISTRICT

RESOLUTION NO. 25-25

A RESOLUTION OF THE LAKELAND AREA MASS TRANSIT DISTRICT  
ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026 AND PROVIDING FOR  
AN EFFECTIVE DATE.

**WHEREAS**, the Lakeland Area Mass Transit District on September 17, 2025, 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 2025-2026 in the amount of \$16,597,735.

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

1. The FY 2025-2026 Final Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing this 17<sup>th</sup> day of September 2025

LAKELAND AREA MASS TRANSIT DISTRICT

BY: \_\_\_\_\_  
Chairman/Commissioner

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

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

BUDGET SUMMARY	
Lakeland Area Mass Transit District - Fiscal Year 2025-2026	
THE PROPOSED OPERATING BUDGET EXPENDITURES OF LAKELAND AREA MASS	
TRANSIT DISTRICT ARE 5%	
MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES	
AD VALOREM TAXES: MILLAGE PER \$1,000 -- .5000 MILLS	
<b>Estimated Revenues</b>	
Ad Valorem Taxes	\$7,872,137
Passenger Fares	341,500
Contract Revenues	989,078
Federal Grants	4,234,916
State Grants	2,484,604
Other Revenues	675,500
<b>Total Sources</b>	<b>\$16,597,735</b>
Transfers In	0
Fund Balances/Reserves/Net Assets	0
<b>Total Revenues, Transfers &amp; Balances</b>	<b>\$16,597,735</b>
<b>Expenditures</b>	
Salaries and wages	7,966,112
Fringe Benefits	3,868,151
Services	1,092,959
Materials and Supplies Consumed	1,967,678
Utilities	222,000
Casualty and Liability Insurance	622,458
Miscellaneous Expenses	491,177
Tax Collector's Commissions, Property Appraiser's Fees	235,000
Capital Expenditures / Debt Service	132,200
<b>Total Expenditures</b>	<b>\$16,597,735</b>
Transfers Out	0
Fund Balances/Reserves/Net Assets	0
<b>Total Appropriated Expenditures, Transfers, Reserves &amp; Balances</b>	<b>\$16,597,735</b>
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED TAXING DISTRICT AS A PUBLIC RECORD.	



# CERTIFICATION OF TAXABLE VALUE

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

Year : 2025	County : Polk
Principal Authority : Lakeland Area Mass Transit District	Taxing Authority : Lakeland Area Mass Transit District - Operating

## SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	13,066,910,638	(1)
2.	Current year taxable value of personal property for operating purposes	\$	3,443,546,055	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	62,463,421	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	16,572,920,114	(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.)	\$	310,119,203	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	16,262,800,911	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	15,669,062,240	(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 2 (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, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0 (9)
<b>Property Appraiser Certification</b>		I certify the taxable values above are correct to the best of my knowledge.		
<b>SIGN HERE</b>	Signature of Property Appraiser:	Date :		
	Electronically Certified by Property Appraiser	6/27/2025 1:14:51 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>	\$	7,834,531	(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>	\$	-0-	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	7,834,531	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	-0-	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	16,262,800,911	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		0.4817 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>	\$	8,286,460	(18)

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>		<b>STOP HERE - SIGN AND SUBMIT</b>
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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>	\$ 7,834,531	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>	0.4817 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$ 7,983,176	(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>	\$ 8,286,460	(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, <b>minus 1</b>, multiplied by 100)</i>	3.80 %	(27)

<b>First public budget hearing</b>	Date : 9/3/2025	Time : 5:01 PM EST	Place : Lakeland City Hall, 228 S. Massachusetts Ave Lakeland 33815
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<b>S I G N  H E R E</b>	<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 :	
	Electronically Certified by Principal Taxing Authority			7/10/2025 11:49:50 AM	
	Title :		Contact Name and Contact Title :		
	Tom Phillips - Executive Director		Rhonda Carter - Chief Financial Officer		
	Mailing Address : 1212 George Jenkins Boulevard,		Physical Address : 1212 George Jenkins Boulevard, Lakeland Florida 33815		
City, State, Zip : Lakeland Florida 33815		Phone Number : (863) 327-1331		Fax Number :	

# 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.




# 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

Year : 2025		County : Polk	
Principal Authority : Lakeland Area Mass Transit District		Taxing Authority : Lakeland Area Mass Transit District - Operating	
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 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	0.4817 per \$1,000	(2)
3.	Prior year maximum millage rate with a majority vote from <b>2023</b> Form DR-420MM, Line 13	0.6682 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	\$ 15,669,062,240	(5)
6.	Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$ 10,470,067	(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	\$ 0	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i>	\$ 10,470,067	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 16,262,800,911	(9)
10.	Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	0.6438 per \$1,000	(10)
<b>Calculate maximum millage levy</b>			
11.	Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i>	0.6438 per \$1,000	(11)
12.	Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>	1.0451	(12)
13.	Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	0.6728 per \$1,000	(13)
14.	Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	0.7401 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 <i>(Enter rate indicated by choice on Line 16).</i>	0.6728 per \$1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 16,572,920,114	(18)

Taxing Authority : Lakeland Area Mass Transit District - Operating		DR-420MM-P R. 5/12 Page 2	
19.	Current year adopted taxes <i>(Line 15 multiplied by Line 18, divided by 1,000).</i>	\$ 8,286,460	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000).</i>	\$ 11,150,261	(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-P)</i>	\$ 0	(21)
22.	Total current year adopted taxes <i>(Line 19 plus Line 21).</i>	\$ 8,286,460	(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-P).</i>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23).</i>	\$ 11,150,261	(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)
<b>S I G N  H E R E</b>	<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 :

***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  
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 2024 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 2023 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 2022 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.