



PUBLIC HEARING

Thursday, September 3rd, 2026, at 5:01 PM
City Commission Conference Room
228 S Massachusetts Ave, Lakeland, FL 33801

AGENDA

	<u>Page #</u>	<u>Action Required</u>
Call to Order		
• Roll Call		
1. Proposed FY 2026/2027 Millage Rate Summary.....	2-3	None
2. Public Comments	4	None
3. Proposed FY 2026/2027 Millage Rate Resolution 26-27.....	5-6	Approval
4. Tentative FY 2026/2027 Budget Summary.....	7	None
5. Public Comments	8	None
6. Approval of FY 2026/2027 Budget Resolution 26-28.....	9-10	Approval
7. Budget Summary.....	11	None
8. DR-420 Certification of Taxable Value 2026.....	12-13	None
9. DR-420 Maximum Millage Levy 2026.....	14-15	None

Adjournment

CITRUS CONNECTION
PUBLIC HEARING
Thursday, September 3rd, 2026
AGENDA ITEM #1

Agenda Item: **Proposed FY 26/27**
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 2026-2027 millage levy and the Fiscal Year 2026-2027 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 22nd, 2026 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 4, 2026 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 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 .4829. This percentage increase is 3.54%.
- **Fiscal Year 2026-2027 Annual Budget-** The proposed budget for Fiscal Year 2026-2027 was presented to the LAMTD Board on August 19, 2026.
- **Maximum Millage Calculation Preliminary Disclosure-** The minimum vote required to approve the proposed tentative millage rate of .5000 mills is the majority vote of the governing body.

AGENDA ITEM #1 – CONT.

- The final public hearing will be held on September 17, 2026 at 5:01PM at the same location.

CITRUS CONNECTION
PUBLIC HEARING
Thursday, September 3rd, 2026
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 2026/27 Milage
Rate to the Board of Directors

Attachments: None

CITRUS CONNECTION
PUBLIC HEARING
Thursday, September 3rd, 2026
AGENDA ITEM #3

Agenda Item: **Proposed FY 26/27 Millage Rate**

Presenter: Rhonda Carter, CFO

Recommended Action: Approve FY 2026/2027 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 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 2026/2027 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 2026-2027 millage levy is .5000 mills.

- The Rolled-back rate is .4829
- The percentage of increase over the rolled-back rate is 3.54%
- The millage rate to be levied for 2026/2027 fiscal year is .5000 mills.”

Attachments: 2026 Millage Resolution

CITRUS CONNECTION
PUBLIC HEARING
Thursday, September 3rd, 2026
AGENDA ITEM #4

Agenda Item: **Tentative FY 2026-2027 Budget Summary**

Presenter: Rhonda Carter, CFO

**Recommended
Action:** None

Summary: LAMTD is presenting the FY 26/27 Tentative Budget which reflects a millage levy of .5000 mills. The FY 2026/2027 budget is balanced as reflected in the budget summary. The Budget was presented to the LAMTD board on August 19, 2026.

LAKELAND AREA MASS TRANSIT DISTRICT

RESOLUTION NO. 26-27

A RESOLUTION OF THE LAKELAND AREA MASS TRANSIT DISTRICT
ADOPTING THE TENTATIVE MILLAGE RATE FOR THE FISCAL YEAR BEGINNING
OCTOBER 1, 2026 AND ENDING ON SEPTEMBER 30, 2027 AND PROVIDING FOR AN
EFFECTIVE DATE.

WHEREAS, the Lakeland Area Mass Transit District on September 3, 2026, 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 \$17,381,020,614.

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

1. The Tentative FY 2026-2027 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 3rd day of September 2026

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
Thursday, September 3rd, 2026
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
2026/27 Budget to the Board of Directors

Attachments: None

CITRUS CONNECTION
PUBLIC HEARING
Thursday, September 3rd, 2026
AGENDA ITEM #6

Agenda Item: **Tentative FY 26/27 Budget**

Presenter: Rhonda Carter, CFO

**Recommended
Action:** Recommend Approval of the Tentative FY 2026/27
Budget Resolution.

Summary: LAMTD is recommending approval of FY 2026/27
Tentative Budget.

The Sources and uses of funds are reflected in the total
budget of \$18,200,300 The Budget is balanced with
revenues equal to expenses.

Attachments: Tentative FY 2026/27 Budget Resolution
Tentative FY 2026/27 Budget Summary

LAKELAND AREA MASS TRANSIT DISTRICT

RESOLUTION NO. 26-28

A RESOLUTION OF THE LAKELAND AREA MASS TRANSIT DISTRICT
ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027 AND PROVIDING
FOR AN EFFECTIVE DATE.

WHEREAS, the Lakeland Area Mass Transit District on September 3, 2026, 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 2026-2027 in the amount of \$18,200,300.

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

1. The FY 2026-2027 Tentative Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 3rd day of September 2026

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 2026-2027	
THE PROPOSED OPERATING BUDGET EXPENDITURES OF LAKELAND AREA MASS	
TRANSIT DISTRICT ARE 10%	
MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES	
AD VALOREM TAXES: MILLAGE PER \$1,000 -- .5000 MILLS	
Estimated Revenues	
Ad Valorem Taxes	\$8,255,984
Passenger Fares	364,000
Contract Revenues	1,140,350
Federal Grants	4,855,389
State Grants	2,838,420
Other Grants	50,000
Other Revenues	696,157
Total Sources	\$18,200,300
Transfers In Reserves	0
Fund Balances/Reserves/Net Assets	0
Total Revenues, Transfers & Balances	\$18,200,300
Expenditures	
Salaries and wages	8,969,060
Fringe Benefits	4,264,525
Services	923,000
Materials and Supplies Consumed	2,119,785
Utilities	222,000
Casualty and Liability Insurance	650,830
Miscellaneous Expenses	683,900
Tax Collector's Commissions, Property Appraiser's Fees	235,000
Capital Expenditures / Debt Service	132,200
Total Expenditures	18,200,300
Transfers Out	0
Fund Balances/Reserves/Net Assets	0
Total Appropriated Expenditures, Transfers, Reserves & Balances	\$18,200,300
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 : 2026		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	\$	13,776,870,873	(1)
2.	Current year taxable value of personal property for operating purposes	\$	3,540,269,096	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	63,880,645	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	17,381,020,614	(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.)	\$	202,546,493	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	17,178,474,121	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	16,589,649,743	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☒ YES	☐ 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	☐ YES	☒ NO	Number 0 (9)

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser:		Date :	
	Electronically Certified by Property Appraiser		6/30/2026 10:04:54 AM	

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>	\$	8,294,825	(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>	\$	8,294,825	(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>	\$	17,178,474,121	(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>	\$	8,690,510	(18)

19.	TYPE of principal authority (check one)	☐ County	☒ Independent Special District	(19)
		☐ Municipality	☐ Water Management District	
20.	Applicable taxing authority (check one)	☒ Principal Authority	☐ Dependent Special District	(20)
		☐ MSTU	☐ Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	☐ Yes	☒ No	(21)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE - SIGN AND SUBMIT	
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>		\$ 8,294,825	(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>		\$ 8,393,295	(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>		\$ 8,690,510	(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)
First public budget hearing		Date : 9/3/2026	Time : 5:01 PM EST	Place : Lakeland City Hall, City Commission Conference Room 228 S. Massachusetts Avenue Lakeland 33510
S I G N H E R E	Taxing Authority Certification		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			7/8/2026 2:06:59 PM
	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. 06/26
Rule 12D-16.002
F.A.C.
Effective 06/26
Page 1 of 3
Provisional

Year: 2026		County: Polk	
Principal Authority Name: Lakeland Area Mass Transit District		Taxing Authority Name: 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?	☐ Yes	☒ No (1)
IF YES,  STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	0.4829	per \$1,000 (2)
Calculate maximum millage levy			
3.	Majority vote maximum millage rate allowed <i>(Enter rolled-back rate from line 2)</i>	0.4829	per \$1,000 (3)
4.	Two-thirds vote maximum millage rate allowed <i>(Multiply Line 3 by 1.10)</i>	0.5312	per \$1,000 (4)
5.	Current year proposed millage rate (See page 3 for Instructions)	0.5000	per \$1,000 (5)
6.	Minimum vote required to levy proposed millage: (Check one)		(6)
☐	a. Majority vote of the governing body: Check here if Line 5 is less than or equal to Line 3. The maximum millage rate is equal to the rolled-back rate. <i>Enter Line 3 on Line 7.</i>		
☒	b. Two-thirds vote of governing body: Check here if Line 5 is less than or equal to Line 4, but greater than Line 3. The maximum millage rate is equal to proposed rate. <i>Enter Line 5 on Line 7.</i>		
☐	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 5 is greater than Line 4. The maximum millage rate is equal to the proposed rate. <i>Enter Line 5 on Line 7.</i>		
☐	d. Referendum: The maximum millage rate is equal to the proposed rate. <i>Enter Line 5 on Line 7.</i>		
7.	The selection on Line 6 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 6)</i>	0.5000	per \$1,000 (7)
8.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 17,381,020,614	(8)
9.	Current year proposed taxes <i>(Line 5 multiplied by Line 8, divided by 1,000)</i>	\$ 8,690,510	(9)
10.	Total taxes levied at the maximum millage rate <i>(Line 7 multiplied by Line 8, divided by 1,000)</i>	\$ 8,690,510	(10)
DEPENDENT SPECIAL DISTRICTS AND MUNICIPAL SERVICE TAXING UNITS (MSTUs)			STOP HERE. SIGN AND SUBMIT.
11.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 9 from each district's Form DR-420MM-P)</i>	\$ 0	(11)
12.	Total current year proposed taxes <i>(Line 9 plus Line 11)</i>	\$ 8,690,510	(12)
Total Maximum Taxes			
13.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 10 from each district's Form DR-420MM-P)</i>	\$ 0	(13)
14.	Total taxes at maximum millage rate <i>(Line 10 plus line 13)</i>	\$ 8,690,510	(14)
Total Maximum Versus Total Taxes Levied			
15.	Are total current year proposed taxes on Line 12 equal to or less than total taxes at the maximum millage rate on Line 14? (Check one)	☒ YES ☐ NO	(15)

Continued on page 2

S I G N H E R E	Taxing Authority Certification		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.		
	Lakeland Area Mass Transit District - Operating				
	Signature of Chief Administrative Officer : Electronically Certified by Principal Taxing Authority			Date : 7/8/2026 2:06:59 PM	
	Title: Tom Phillips - Executive Director		Contact Name and Contact Title: 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:	

Complete, certify and submit this Form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with a completed Form DR-420, Certification of Taxable Value.

Submit the forms 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/>.

All TRIM forms for taxing authorities are available at:
floridarevenue.com/property/forms

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE INSTRUCTIONS

DR-420MM-P
R. 06/26
Page 3 of 3
Provisional

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 provides for the calculation of the maximum tax levy for the current year 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.

Form DR-420MM-P shows the preliminary maximum millages and taxes levied based on the proposed adoption vote. Each taxing authority must complete, sign, and submit this DR-420MM-P and DR-420, *Certification of Taxable Value* to the property appraiser.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority must file Form DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*, with Form DR-487, *Certification of Compliance*, with the Department of Revenue.

Line Instructions

Lines 3 and 4

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 5

Rate cannot exceed the statutory rate of the principal taxing authority.

Line 6

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 7

Enter the millage rate indicated by the box checked in Line 6. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the rolled-back rate. 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 7, rather than the maximum rate, so that the comparisons on Lines 11 through 15 are accurate.

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.

Form

DR-420

DR-420MM

DR-487

Form Title

Certification of Taxable Value
Maximum Millage Levy
Calculation - Final Disclosure
Certification of Compliance