Reset Form

Print Form



CERTIFICATION OF TAXABLE VALUE

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

| 1 | | | | | | |
|--|--|---|---|------------------------------|---|--|
| Year: | 2018 | County: VOLUSIA | | | | |
| | pal Authority : ISIA COUNTY | Taxing Authority: VOLUSIA COUNTY GENE | RAL FUND | | | |
| SECT | ION I: COMPLETED BY PROPERTY APPRAISER | <u> </u> | | | | |
| 1. | Current year taxable value of real property for operating pur | poses | \$ | 31,0 | 009,736,334 | (1) |
| 2. | Current year taxable value of personal property for operating | g purposes | \$ | 2,8 | 850,208,994 | (2) |
| 3. | Current year taxable value of centrally assessed property for | operating purposes | \$ | | 66,029,707 | (3) |
| 4. | Current year gross taxable value for operating purposes (Lin | e 1 plus Line 2 plus Line 3) | \$ | 33, | 925,975,035 | (4) |
| 5. | Current year net new taxable value (Add new construction, improvements increasing assessed value by at least 100%, a personal property value over 115% of the previous year's value | nnexations, and tangible | \$ | | 509,036,506 | (5) |
| 6. | Current year adjusted taxable value (Line 4 minus Line 5) | \$ | 33, | 416,938,529 | (6) | |
| 7. | Prior year FINAL gross taxable value from prior year applicat | ole Form DR-403 series | \$ | 31,0 | 084,395,502 | (7) |
| 8. | Does the taxing authority include tax increment financing ar of worksheets (DR-420TIF) attached. If none, enter 0 | reas? If yes, enter number | ✓ YES | □ NO | Number 18 | (8) |
| 9. | Does the taxing authority levy a voted debt service millage of years or less under s. 9(b), Article VII, State Constitution? If years or less, Certification of Voted Debt Millage forms attached | YES | ✓ NO | Number 0 | (9) | |
| | Property Appraiser Certification I certify the | taxable values above are | correct to t | he best o | f my knowled | lge. |
| | | | | • | - | |
| SIGN | Signature of Property Appraiser: | | Date : | | | |
| SIGN HERE | Signature of Property Appraiser: Electronically Certified by Property Appraiser | | Date: 6/29/20 | 18 3:13 | PM | |
| HERE | - , , , , | | | 18 3:13 | PM | |
| HERE | Electronically Certified by Property Appraiser | | 6/29/20 | certificat | | |
| HERE | Electronically Certified by Property Appraiser ION II: COMPLETED BY TAXING AUTHORITY If this portion of the form is not completed in FULL your | ax year. If any line is not ap | 6/29/20 | certificat | | (10) |
| SECT | Electronically Certified by Property Appraiser FION II: COMPLETED BY TAXING AUTHORITY If this portion of the form is not completed in FULL your possibly lose its millage levy privilege for the to Prior year operating millage levy (If prior year millage was adj | ax year. If any line is not apusted usted then use adjusted | 6/29/20 enied TRIM oplicable, en | certificat | tion and | (10) |
| SECT | Electronically Certified by Property Appraiser FION II: COMPLETED BY TAXING AUTHORITY If this portion of the form is not completed in FULL your possibly lose its millage levy privilege for the to Prior year operating millage levy (If prior year millage was adjuitlage from Form DR-422) | ax year. If any line is not apusted then use adjusted divided by 1,000) | 6/29/20 enied TRIM oplicable, en | certificat | tion and per \$1,000 | |
| 10. 11. | Electronically Certified by Property Appraiser FION II: COMPLETED BY TAXING AUTHORITY If this portion of the form is not completed in FULL your possibly lose its millage levy privilege for the to Prior year operating millage levy (If prior year millage was adjuillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied by Line 10, of Amount, if any, paid or applied in prior year as a consequence of any part of the prior year as a consequence of any paid or applied in prior year as a consequence of any part of the prior year as a consequence of any part of the prior year as a consequence of any part of the prior year as a consequence of any part of the prior year as a consequence of any part of the prior year as a consequence of any part of the prior year as a consequence of any part of the prior year as a consequence of any part of the prior year and year of the prior year as a consequence of any part of the prior year and year of the ye | ax year. If any line is not apusted then use adjusted divided by 1,000) n obligation measured by a NR-420TIF forms) | 6/29/20 enied TRIM oplicable, er | certificat | per \$1,000 0 | (11) |
| 10. 11. 12. | Electronically Certified by Property Appraiser FION II: COMPLETED BY TAXING AUTHORITY If this portion of the form is not completed in FULL your possibly lose its millage levy privilege for the tax Prior year operating millage levy (If prior year millage was adjuillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied by Line 10, or Amount, if any, paid or applied in prior year as a consequence of an dedicated increment value (Sum of either Lines 6c or Line 7a for all D | ax year. If any line is not apusted then use adjusted divided by 1,000) n obligation measured by a NR-420TIF forms) | 6/29/20 enied TRIM oplicable, en 0.00 \$ | certificat | per \$1,000 0 | (11) |
| 10. 11. 12. | Electronically Certified by Property Appraiser ION II: COMPLETED BY TAXING AUTHORITY If this portion of the form is not completed in FULL your possibly lose its millage levy privilege for the tax Prior year operating millage levy (If prior year millage was adjuillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied by Line 10, or Amount, if any, paid or applied in prior year as a consequence of an dedicated increment value (Sum of either Lines 6c or Line 7a for all D Adjusted prior year ad valorem proceeds (Line 11 minus Line) | ax year. If any line is not apusted then use adjusted divided by 1,000) n obligation measured by a NR-420TIF forms) | enied TRIM oplicable, en | certificat nter -0 | per \$1,000 0 0 | (11) (12) (13) |
| 10. 11. 12. 13. 14. 15. | Electronically Certified by Property Appraiser ION II: COMPLETED BY TAXING AUTHORITY If this portion of the form is not completed in FULL your possibly lose its millage levy privilege for the taxible prior year operating millage levy (If prior year millage was adjuillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied by Line 10, or Amount, if any, paid or applied in prior year as a consequence of an dedicated increment value (Sum of either Lines 6c or Line 7a for all Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all Dedicated increment value) | ax year. If any line is not appused then use adjusted divided by 1,000) a obligation measured by a or all DR-420TIF forms) | 6/29/20 enied TRIM oplicable, er 0.00 \$ \$ \$ | certificat nter -0 000 | per \$1,000 0 0 | (11) (12) (13) (14) |
| 10. 11. 12. 13. 14. 15. 16. | Electronically Certified by Property Appraiser FION II: COMPLETED BY TAXING AUTHORITY If this portion of the form is not completed in FULL your possibly lose its millage levy privilege for the tax Prior year operating millage levy (If prior year millage was adjudilage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied by Line 10, of Amount, if any, paid or applied in prior year as a consequence of ar dedicated increment value (Sum of either Lines 6c or Line 7a for all D) Adjusted prior year ad valorem proceeds (Line 11 minus Line) Dedicated increment value, if any (Sum of either Line 6b or Line 7e for Adjusted current year taxable value (Line 6 minus Line 14) | ax year. If any line is not appused then use adjusted divided by 1,000) a obligation measured by a or all DR-420TIF forms) | 6/29/20 enied TRIM oplicable, en 0.00 \$ \$ \$ \$ | certificat nter -0 000 | per \$1,000 0 0 0 416,938,529 | (11) (12) (13) (14) (15) |
| 10. 11. 12. 13. 14. 15. 16. | FION II: COMPLETED BY TAXING AUTHORITY If this portion of the form is not completed in FULL your possibly lose its millage levy privilege for the tax Prior year operating millage levy (If prior year millage was adj millage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied by Line 10, of Amount, if any, paid or applied in prior year as a consequence of ar dedicated increment value (Sum of either Lines 6c or Line 7a for all D Dedicated increment value, if any (Sum of either Line 6b or Line 7e for Adjusted current year taxable value (Line 6 minus Line 14) Current year rolled-back rate (Line 13 divided by Line 15, multiplied by Line 15, mul | ax year. If any line is not applicated then use adjusted divided by 1,000) n obligation measured by a or all DR-420TIF forms) tiplied by 1,000) | 6/29/20 enied TRIM oplicable, en 0.00 \$ \$ \$ \$ \$ \$ 0.00 | certificat nter -0 000 | per \$1,000 0 0 0 416,938,529 per \$1000 | (11) (12) (13) (14) (15) (16) |

| 19. | TY | PE of principa | al authority (check | one) — | unty ınicipality | | · | t Special District gement District | (19) |
|-----|--|-------------------------|---|------------------------------|-----------------------|--------------|-------------------------|---|------|
| 20. | Ар | plicable taxir | ng authority (check | | ncipal Authority | | · | Special District gement District Basin | (20) |
| 21. | ls r | nillage levied i | n more than one co | unty? (check one | Yes | ✓ | No | | (21) |
| | [| DEPENDENT | SPECIAL DISTRIC | TS AND MSTUS | STOP | S | TOP HERE | - SIGN AND SUBN | ΛΙΤ |
| 22. | | ndent special dist | l prior year ad valorem pricts, and MSTUs levying | | | 420 | \$ | 0 | (22) |
| 23. | Curre | nt year aggrega | ate rolled-back rate (Lin | ne 22 divided by Lin | e 15, multiplied by 1 | ,000) | 0.000 | 00 per \$1,000 | (23) |
| 24. | Curre | nt year aggrega | ate rolled-back taxes (L | ine 4 multiplied by | Line 23, divided by 1 | ,000) | \$ | 0 | (24) |
| 25. | taxing | | rating ad valorem taxe lependent districts, an | | | | \$ | 0 | (25) |
| 26. | Current year proposed aggregate millage rate by 1,000) | | ate (Line 25 divided | by Line 4, multiplied | d | 0.000 | per \$1,000 | (26) | |
| 27. | | | ange of rolled-bac | crate (Line 26 divide | ed by | | 0.00 % | (27) | |
| I | | st public et hearing | Date : | Time : | Place : | | | | |
| | 5 | Taxing Autho | ority Certification | The millages co | _ | ovisio | | est of my knowledg 065 and the provision | |
| (| Signature of Chief Administrative Off G | | ef Administrative Offic | er: | | | Date: | | |
| | ٦ ١ | Γitle : | | | | | Contact Title | | |
| ŀ | George Recktenwald, Interim County N | | Manager | Tammy Bon | g, Bud | iget & Admin | strative Service Direct | or | |
| F | Mailing Address : 123 W. Indiana Ave., #300 | | | Physical Add 123 W. India | | e., #304 | | | |
| | | City, State, Zip : | | | Phone Numb | oer: | | Fax Number : | |
| | | DeLand, FL 327 | 20 | | 386-736-593 | 34 | | 386-822-5780 | |

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.

FLORIDA

| Yea | ar: | 2018 | C | County: | V | OLUSIA | | | |
|-------|--|--|-------------------------|------------------------|-------------------------|-------------------------------------|-------------------------------------|--------|--|
| | | l Authority: A COUNTY | | axing Aut | | ENERAL FUND | | | |
| 1 | | nity Redevelopment Area : d Beach-North Mainland / Ormond Crossings | | Base Year 2006 | : | | | | |
| SEC | TIOI | I : COMPLETED BY PROPERTY APPRAISER | | | | | | | |
| 1. | Curr | ent year taxable value in the tax increment area | | | | \$ 19,263,646 | | | |
| 2. | Base | year taxable value in the tax increment area | | | | \$ 10,124,427 | | | |
| 3. | Curr | ent year tax increment value (Line 1 minus Line 2 | 2) | | | \$ 9,139,219 | | | |
| 4. | Prio | r year Final taxable value in the tax increment are | ea | | | \$ | 17,041,971 | (4) | |
| 5. | Prio | r year tax increment value (Line 4 minus Line 2) | | | | \$ | 6,917,544 | (5) | |
| - | ıcı. | Property Appraiser Certification | I certify th | he taxable | e values ab | ove are correct to | the best of my knowled | dge. | |
| | IGN ERE | Signature of Property Appraiser: | | | | Date : | | | |
| | | Electronically Certified by Property Appraiser | r | | | 6/29/2018 3:13 | B PM | | |
| SEC | ECTION II: COMPLETED BY TAXING AUTHORITY Complete EITHER line 6 or | | | | | 7 as applicable. | Do NOT complete both | n. | |
| 6. If | the a | amount to be paid to the redevelopment trust fu | ınd IS BASI | ED on a s _l | pecific pro | portion of the tax | increment value: | | |
| 6a. | 5a. Enter the proportion on which the payment is based. | | | | | | 0.00 % | (6a) | |
| 6b. | Dedicated increment value (Line 3 multiplied by the percentage on Line 6a) | | | | a) | \$ | 0 | (6b) | |
| | | If value is zero or less than zero, then enter zero | | | | | | | |
| | L | ount of payment to redevelopment trust fund in | · · · | | | \$ | 0 | (6c) | |
| | 1 | amount to be paid to the redevelopment trust fu | | | n a specifi | · · · | | T /= \ | |
| | | ount of payment to redevelopment trust fund in | • | | | \$ | 0 | (7a) | |
| 7b. | _ | r year operating millage levy from Form DR-420, | Line 10 | | | 0.0000 | per \$1,000 | (7b) | |
| 7c. | Line | es levied on prior year tax increment value es 5 multiplied by Line 7b, divided by 1,000) | | | | \$ | 0 | (7c) | |
| 7d. | | r year payment as proportion of taxes levied on i | increment | value | | | 0.00 % | (7d) | |
| 7e. | Ded | icated increment value (Line 3 multiplied by the parties of the pa | percentage o on Line | on Line 7 | 7d) | \$ | 0 | (7e) | |
| | | Taxing Authority Certification I certi | ify the calc | ulations, r | millages an | d rates are correct | to the best of my knowle | dge. | |
| 9 | S I | Signature of Chief Administrative Officer: | | | | Date : | | | |
| 1 | Title: George Recktenwald, Interim County Manager | | | | | ame and Contact ong, Budget & Ad | Title : minstrative Service Dire | ctor | |
| I | H Mailing Address: 123 W. Indiana Ave., #300 R | | | | Physical A 123 W. In | ddress : diana Ave., #304 | | | |
| | _ | City, State, Zip : | | | Phone Nu | mber : | Fax Number : | | |
| | | DeLand, FL 32720 | | | 386-736-5 | 5934 | 386-822-5780 | | |

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

"Specific proportion," used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

• Example 1.

Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.

• Example 2.

Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue Property Tax Oversight Program - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

FLORIDA

| Yea | | | | County: | V | OLUSIA | | | |
|-------|--|---|----------------|----------------------|--------------------------|------------------------------|--------------------------|------|--|
| | | Authority: ACOUNTY | | Taxing Au VOLUSIA | | ENERAL FUND | | | |
| | | nity Redevelopment Area : | | Base Year | : | | | | |
| Del | land- | Spring Hill Unincorporated | | 2004 | | | | | |
| SEC | TION | II: COMPLETED BY PROPERTY APPRAIS | ER | | | | | | |
| 1. | Curr | ent year taxable value in the tax increment a | irea | | | \$ 23,316,912 | | | |
| 2. | Base | year taxable value in the tax increment area | 3 | | | \$ 21,264,49 | | | |
| 3. | Curr | ent year tax increment value (Line 1 minus Li | ine 2) | | | \$ | 2,052,414 | (3) | |
| 4. | Prio | year Final taxable value in the tax incremen | nt area | | | \$ | 20,974,679 | (4) | |
| 5. | Prio | year tax increment value (Line 4 minus Line | 2) | | | \$ | -289,819 | (5) | |
| C I | GN | Property Appraiser Certification | I certify | the taxable | e values ab | ove are correct to | the best of my knowled | dge. | |
| | ERE | Signature of Property Appraiser: | | | | Date : | | | |
| | Electronically Certified by Property Appraiser | | | | | 6/29/2018 3:13 | 3 PM | | |
| SEC | ECTION II: COMPLETED BY TAXING AUTHORITY Complete | | | | e 6 or line | 7 as applicable. | Do NOT complete both | ١. | |
| 6. If | If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value: | | | | | | | | |
| 6a. | Enter the proportion on which the payment is based. | | | | | | 0.00 % | (6a) | |
| 6b. | Dadicated in grow out value (Line 2 moultiplied by the approach | | | | a) | \$ | 0 | (6b) | |
| 6c. | Amo | ount of payment to redevelopment trust fund | d in prior ye | ar | | \$ | 0 | (6c) | |
| 7. If | the a | mount to be paid to the redevelopment tru | st fund IS NO | OT BASED o | n a specific | proportion of the | e tax increment value: | | |
| 7a. | Amo | ount of payment to redevelopment trust fun | d in prior ye | ar | | \$ | 0 | (7a) | |
| 7b. | Prio | year operating millage levy from Form DR-4 | 420, Line 10 | ı | | 0.0000 per \$1,000 | | | |
| | | es levied on prior year tax increment value es 5 multiplied by Line 7b, divided by 1,000) | | | | \$ | 0 | (7c) | |
| | | year payment as proportion of taxes levied 7 <i>Ta divided by Line 7c, multiplied by 100</i>) | on increme | nt value | | | 0.00 % | (7d) | |
| 7e. | | icated increment value (Line 3 multiplied by t If value is zero or less than zero, then enter | | | 7d) | \$ | 0 | (7e) | |
| | L | , | certify the ca | lculations, | millages an | d rates are correct | to the best of my knowle | dge. | |
| 9 | 5 | Signature of Chief Administrative Officer: | | | | Date : | | | |
| G | 3 | Title · | | | Contact N | ame and Contact | Title · | | |
| | Title: George Recktenwald, Interim County Manager | | | | | | minstrative Service Dire | ctor | |
| E | H Mailing Address: 123 W. Indiana Ave., #300 | | | | Physical A 123 W. Ind | ddress : diana Ave., #304 | | | |
| | = [| City, State, Zip : | | | Phone Nu | mber : | Fax Number : | | |
| | | DeLand, FL 32720 | | | 386-736-5 | 5934 | 386-822-5780 | | |

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

"Specific proportion," used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

• Example 1.

Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.

• Example 2.

Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue Property Tax Oversight Program - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

FLORIDA

| Yea | ar: | 2018 | | County: | ounty: VOLUSIA | | | | |
|-------|---|---|------------------------|--------------------------|--------------------------|------------------------------|--------------------------|-------|--|
| | | l Authority: A COUNTY | | Taxing Au VOLUSIA | | ENERAL FUND | | | |
| 1 | | nity Redevelopment Area : | | Base Year | : | | | | |
| De | land- | Spring Hill Incorporated | | 2004 | | | | | |
| SEC | TIOI | I : COMPLETED BY PROPERTY APPRAISER | ! | | | | | | |
| 1. | Curr | ent year taxable value in the tax increment area | | | | \$ 58,664,065 | | | |
| 2. | Base | year taxable value in the tax increment area | | | | \$ 50,472,881 | | | |
| 3. | Curr | ent year tax increment value (Line 1 minus Line 2 | ?) | | | \$ 8,191,184 | | | |
| 4. | Prio | r year Final taxable value in the tax increment are | ea | | | \$ 55,451,797 | | | |
| 5. | Prio | r year tax increment value (Line 4 minus Line 2) | | | | \$ | 4,978,916 | (5) | |
| - | | Property Appraiser Certification | I certify | the taxable | e values ab | ove are correct to | the best of my knowled | dge. | |
| | IGN ERE | Signature of Property Appraiser: | | | | Date : | | | |
| | | Electronically Certified by Property Appraiser | | | | 6/29/2018 3:13 | 3 PM | | |
| SEC | ECTION II: COMPLETED BY TAXING AUTHORITY Complete EITHER line 6 or | | | | e 6 or line | 7 as applicable. | Do NOT complete both | n. | |
| 6. If | 5. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value: | | | | | | | | |
| 6a. | Enter the proportion on which the payment is based. | | | | | | 0.00 % | (6a) | |
| 6b. | Dedicated increment value (Line 3 multiplied by the percentage on Line | | | | ia) | \$ | 0 | (6b) | |
| 60 | | If value is zero or less than zero, then enter zero | | | | \$ | | (6c) | |
| | L | ount of payment to redevelopment trust fund in | - | | n a spesifi | | 0 | (OC) | |
| | 1 | amount to be paid to the redevelopment trust fu | | | n a specin | \$ | e tax increment value: | (7a) | |
| | | ount of payment to redevelopment trust fund in ryear operating millage levy from Form DR-420, | | ı | | 0.0000 | | (7b) | |
| | | es levied on prior year tax increment value | Line 10 | | | | у регут,000 | | |
| 7c. | (Line | e 5 multiplied by Line 7b, divided by 1,000) | | | | \$ | 0 | (7c) | |
| 7d. | (Line | r year payment as proportion of taxes levied on in 27 a divided by Line 7c, multiplied by 100) | | | | | 0.00 % | (7d) | |
| 7e. | Ded | icated increment value (Line 3 multiplied by the p If value is zero or less than zero, then enter zero | oercentag o on Line | e on Line 7 7e | 7d) | \$ | 0 | (7e) | |
| | | Taxing Authority Certification I certification | fy the cal | culations, ı | millages an | d rates are correct | to the best of my knowle | edge. | |
| | S I | Signature of Chief Administrative Officer: | | | | Date : | | | |
| | G | Title: | | | | ame and Contact | | | |
| | N George Recktenwald, Interim County Manager | | | | Tammy B | ong, Budget & Ad | minstrative Service Dire | ctor | |
| I | Mailing Address: 123 W. Indiana Ave., #300 R | | | | Physical A 123 W. Ind | ddress : diana Ave., #304 | | | |
| | | City, State, Zip : | | _ | Phone Nu | mber : | Fax Number : | | |
| | | DeLand, FL 32720 | | | 386-736-5 | 5934 | 386-822-5780 | | |

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

"Specific proportion," used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

• Example 1.

Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.

• Example 2.

Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue Property Tax Oversight Program - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.



| Yea | ar: | 2018 | | County: | V | OLUSIA | | |
|-------|---|---|----------------|----------------------|-------------|---------------------|--------------------------|------|
| | | l Authority: A COUNTY | | Taxing Au VOLUSIA | | ENERAL FUND | | |
| Cor | nmu | nity Redevelopment Area : | | Base Year | : | | | |
| Da | yton | a Beach-South Atlantic | | 2000 | | | | |
| SEC | TIOI | II: COMPLETED BY PROPERTY APPRAIS | ER | | | | | |
| 1. | Curr | ent year taxable value in the tax increment a | area | | | \$ | 73,994,602 | (1) |
| 2. | Base | year taxable value in the tax increment area | а | | | \$ | 63,521,382 | (2) |
| 3. | Curr | ent year tax increment value (Line 1 minus Li | ine 2) | | | \$ | 10,473,220 | (3) |
| 4. | Prio | r year Final taxable value in the tax incremen | nt area | | | \$ | 68,687,722 | (4) |
| 5. | Prio | r year tax increment value (Line 4 minus Line | 2) | | | \$ | 5,166,340 | (5) |
| | IGN | Property Appraiser Certification | I certify | the taxabl | e values ak | oove are correct to | the best of my knowled | dge. |
| | ERE | Signature of Property Appraiser: | | | | Date : | | |
| | | Electronically Certified by Property Appra | aiser | | | 6/29/2018 3:13 | B PM | |
| SEC | TIOI | II: COMPLETED BY TAXING AUTHORITY | Complete | EITHER lin | e 6 or line | 7 as applicable. | Do NOT complete both | ı. |
| 6. If | the a | amount to be paid to the redevelopment tru | st fund IS B | ASED on a s | pecific pro | portion of the tax | increment value: | |
| 6a. | Ente | r the proportion on which the payment is ba | ased. | | | | 0.00 % | (6a) |
| 6b. | De dieste die en entre les (lie e 2 en déclie de che en en en | | | | ia) | \$ | 0 | (6b) |
| 6с. | | ount of payment to redevelopment trust fun | | | | \$ | 0 | (6c) |
| 7. If | the a | amount to be paid to the redevelopment tru | st fund IS N | OT BASED o | n a specifi | c proportion of th | e tax increment value: | |
| 7a. | Amo | ount of payment to redevelopment trust fun | d in prior ye | ar | | \$ | 0 | (7a) |
| 7b. | Prio | r year operating millage levy from Form DR-4 | 420, Line 10 |) | | 0.0000 per \$1,000 | | |
| 7c. | | es levied on prior year tax increment value es 5 multiplied by Line 7b, divided by 1,000) | | | | \$ | 0 | (7c) |
| 7d. | | year payment as proportion of taxes levied and advided by Line 7c, multiplied by 100) | on increme | nt value | | | 0.00 % | (7d) |
| 7e. | Ded | icated increment value (Line 3 multiplied by a lift value is zero or less than zero, then enter | | | 7d) | \$ | 0 | (7e) |
| | | Taxing Authority Certification | certify the ca | alculations, | millages an | d rates are correct | to the best of my knowle | dge. |
| ! | S | Signature of Chief Administrative Officer: | | | | Date : | | |
| | I | | | | | | | |
| | G | Title: | | | | lame and Contact | | |
| | N | George Recktenwald, Interim County Mana | iger | | Tammy B | ong, Budget & Ad | minstrative Service Dire | ctor |
| | H Mailing Address : | | | | Physical A | ddress : | | |
| ı | E 123 W. Indiana Ave., #300 | | | | 123 W. In | diana Ave., #304 | | |
| | E | City, State, Zip : | | | Phone Nu | mber : | Fax Number : | |
| | | DeLand, FL 32720 | | | 386-736- | 5934 | 386-822-5780 | |
| | | | | | • | | | |

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

"Specific proportion," used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

• Example 1.

Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.

• Example 2.

Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue Property Tax Oversight Program - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.



| Yea | ar: | 2018 | | County: | V | OLUSIA | | | |
|-------|--|---|-----------|----------------------|-------------------------|------------------------------|--------------------------|-------|--|
| | | l Authority: A COUNTY | | Taxing Au VOLUSIA | | ENERAL FUND | | | |
| | | nity Redevelopment Area : | | Base Year | : | | | | |
| Por | rt Ora | ange-Town Center | | 1998 | | | | | |
| SEC | TION | I : COMPLETED BY PROPERTY APPRAISER | | | | | | | |
| 1. | Curr | ent year taxable value in the tax increment area | | | | \$ | 43,630,459 | (1) | |
| 2. | Base | year taxable value in the tax increment area | | | | \$ 29,558,416 | | | |
| 3. | Curr | ent year tax increment value (Line 1 minus Line 2) |) | | | \$ | 14,072,043 | (3) | |
| 4. | Prio | r year Final taxable value in the tax increment are | ea | | | \$ 43,056,441 | | | |
| 5. | Prio | r year tax increment value (Line 4 minus Line 2) | | | | \$ | 13,498,025 | (5) | |
| | | Property Appraiser Certification | I certify | the taxabl | e values ak | oove are correct to | the best of my knowled | dge. | |
| 1 | IGN ERE | Signature of Property Appraiser: | | | | Date : | | | |
| | | Electronically Certified by Property Appraiser | | | | 6/29/2018 3:13 | 3 PM | | |
| SEC | CTION II: COMPLETED BY TAXING AUTHORITY Complete EITHER line 6 or | | | | | 7 as applicable. | Do NOT complete both | n. | |
| 6. If | . If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value: | | | | | | | | |
| 6a. | Enter the proportion on which the payment is based. | | | | | | 0.00 % | (6a) | |
| 6b. | Dedicated increment value (Line 3 multiplied by the percentage on Line | | | | 5a) | \$ | 0 | (6b) | |
| 60 | Λ | If value is zero or less than zero, then enter zero | | | | Ś | 0 | (6c) | |
| | l | ount of payment to redevelopment trust fund in paramount to be paid to the redevelopment trust fur | • | | n a specifi | <u> </u> | | (00) | |
| | I | punt of payment to redevelopment trust fund in p | | | лі а ѕресііі | \$ | e tax increment value. | (7a) | |
| | | r year operating millage levy from Form DR-420, | • | <u> </u> | | 0.0000 | | (7b) | |
| | | es levied on prior year tax increment value | LITIE TO | | | | , per \$1,000 | | |
| 7c. | | 5 multiplied by Line 7b, divided by 1,000) | | | | \$ | 0 | (7c) | |
| 7d. | | r year payment as proportion of taxes levied on in 27 a divided by Line 7c, multiplied by 100) | ncremer | nt value | | | 0.00 % | (7d) | |
| 7e. | Ded | icated increment value (Line 3 multiplied by the p If value is zero or less than zero, then enter zero | | | 7d) | \$ | 0 | (7e) | |
| | | , | fy the ca | lculations, | millages an | d rates are correct | to the best of my knowle | edge. | |
| 9 | 5 I | Signature of Chief Administrative Officer: | | | | Date: | | | |
| | | Title: | · | | | lame and Contact | | | |
| | N George Recktenwald, Interim County Manager | | | | l Tammy B | ong, Budget & Ad | minstrative Service Dire | ctor | |
| E | H Mailing Address: 123 W. Indiana Ave., #300 | | | | Physical A 123 W. In | ddress : diana Ave., #304 | | | |
| " | City, State, Zip: | | | | | umber : Fax Number : | | | |
| | | DeLand, FL 32720 | | 386-736- | 5934 | 386-822-5780 | | | |

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

"Specific proportion," used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

• Example 1.

Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.

• Example 2.

Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue Property Tax Oversight Program - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

FLORIDA

| Yea | ar: | 2018 | County: | V | OLUSIA | | |
|-------|---|--|---------------------------|--------------------------|-------------------------------------|-------------------------------------|------|
| | | l Authority: A COUNTY | Taxing Auth VOLUSIA CO | | ENERAL FUND | | |
| | | nity Redevelopment Area : a Beach-West Side | Base Year: 1997 | | | | |
| SEC | TION | II: COMPLETED BY PROPERTY APPRAISER | | | | | |
| 1. | Curr | ent year taxable value in the tax increment area | | | \$ | 103,472,874 | (1) |
| 2. | Base | year taxable value in the tax increment area | | | \$ | 60,641,706 | (2) |
| 3. | Curr | ent year tax increment value (Line 1 minus Line 2) | | | \$ 42,831,168 | | |
| 4. | Prio | r year Final taxable value in the tax increment area | | | \$ | 95,404,809 | (4) |
| 5. | Prio | r year tax increment value (Line 4 minus Line 2) | | | \$ | 34,763,103 | (5) |
| _ | | Property Appraiser Certification | fy the taxable | values ab | ove are correct to | the best of my knowled | lge. |
| | IGN ERE | Signature of Property Appraiser: | | | Date : | | |
| | Electronically Certified by Property Appraiser | | | | 6/29/2018 3:13 | PM | |
| SEC | TION | II: COMPLETED BY TAXING AUTHORITY Complete | б or line 7 | 7 as applicable. I | Do NOT complete both | ۱. | |
| 6. If | 5. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value: | | | | | | |
| ба. | Ente | r the proportion on which the payment is based. | | | 0.00 % | (6a) | |
| 6b. | Dedicated ingramant value // inc 2 multiplied by the percentage on Li | | |) | \$ | 0 | (6b) |
| 6с. | Amo | ount of payment to redevelopment trust fund in prior yo | ear | | \$ | 0 | (6c) |
| 7. If | the a | amount to be paid to the redevelopment trust fund IS N | IOT BASED on | a specific | proportion of the | e tax increment value: | • |
| 7a. | Amo | ount of payment to redevelopment trust fund in prior yo | ear | | \$ | 0 | (7a) |
| 7b. | Prio | r year operating millage levy from Form DR-420, Line 1 | 0 | | 0.0000 | per \$1,000 | (7b) |
| 7c. | | es levied on prior year tax increment value es 5 multiplied by Line 7b, divided by 1,000) | | | \$ | 0 | (7c) |
| 7d. | Prio (Line | r year payment as proportion of taxes levied on increme ? 7a divided by Line 7c, multiplied by 100) | ent value | | | 0.00 % | (7d) |
| 7e. | Ded | icated increment value (Line 3 multiplied by the percent If value is zero or less than zero, then enter zero on Lin | | <i>(</i>) | \$ | 0 | (7e) |
| | | 3 , | alculations, m | | | to the best of my knowle | dge. |
| 9 | 5 I | Signature of Chief Administrative Officer: | | | Date : | | |
| 1 | | Title : George Recktenwald, Interim County Manager | | | ame and Contact ong, Budget & Ad | Title : minstrative Service Dire | ctor |
| E | H E R | Mailing Address : 123 W. Indiana Ave., #300 | | Physical A 123 W. Inc | ddress : diana Ave., #304 | | |
| | - | City, State, Zip: | Р | hone Nu | mber: | Fax Number : | |
| | | DeLand, FL 32720 | 3 | 386-736-5 | 934 | 386-822-5780 | |

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
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Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.

• Example 2.

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Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue Property Tax Oversight Program - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

FLORIDA

| Yea | ar: | 2018 | | County: VOLUSIA | | | | | |
|-------|---|--|-------------------------------|----------------------|-------------------------|------------------------------|--------------------------|--------------|--|
| | | l Authority: A COUNTY | | Taxing Au VOLUSIA | | ENERAL FUND | | | |
| 1 | | nity Redevelopment Area : | | Base Year | : | | | | |
| Sot | utn L | aytona | | 1997 | | | | | |
| SEC | TIOI | I : COMPLETED BY PROPERTY APPRAISER | | | | | | | |
| 1. | Curr | ent year taxable value in the tax increment area | ı | | | \$ | 234,004,736 | (1) | |
| 2. | Base | year taxable value in the tax increment area | | | | \$ 116,601,454 | | | |
| 3. | Curr | ent year tax increment value (Line 1 minus Line 2 | 2) | | | \$ 117,400,282 | | | |
| 4. | Prio | r year Final taxable value in the tax increment are | ea | | | \$ | 214,034,033 | (4) | |
| 5. | Prio | r year tax increment value (Line 4 minus Line 2) | | | | \$ | 97,429,579 | (5) | |
| | CN | Property Appraiser Certification | I certify | the taxabl | e values ab | ove are correct to | the best of my knowled | dge. | |
| | IGN ERE | Signature of Property Appraiser: | | | | Date : | | | |
| | | Electronically Certified by Property Appraiser | r | | | 6/29/2018 3:13 | 3 PM | | |
| SEC | ECTION II: COMPLETED BY TAXING AUTHORITY Complete EITHER line 6 or | | | | e 6 or line | 7 as applicable. | Do NOT complete both | n. | |
| 6. If | 6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value: | | | | | | | | |
| 6a. | 5a. Enter the proportion on which the payment is based. | | | | | | 0.00 % | (6a) | |
| 6b. | Dedicated increment value (Line 3 multiplied by the percentage on Li | | | | ia) | \$ | 0 | (6b) | |
| 6.5 | | If value is zero or less than zero, then enter zer | | | | \$ | | (6.5) | |
| | l | ount of payment to redevelopment trust fund in | | | :£: | | 0 | (6c) | |
| | 1 | amount to be paid to the redevelopment trust fu | | | n a specific | \$ | | (72) | |
| | | ount of payment to redevelopment trust fund in | • | ır | | | 0) per \$1,000 | (7a) (7b) | |
| | | r year operating millage levy from Form DR-420, es levied on prior year tax increment value | , Line 10 | | | 0.0000 |) per \$1,000 | (70) | |
| 7c. | (Line | e 5 multiplied by Line 7b, divided by 1,000) | | | | \$ | 0 | (7c) | |
| 7d. | (Line | r year payment as proportion of taxes levied on i ? 7a divided by Line 7c, multiplied by 100) | | | | | 0.00 % | (7d) | |
| 7e. | Ded | icated increment value (Line 3 multiplied by the parties of the pa | percentag o on Line | e on Line 7 | 7d) | \$ | 0 | (7e) | |
| | | , | ify the cal | culations, i | millages an | | to the best of my knowle | edge. | |
| 9 | 5 I | Signature of Chief Administrative Officer: | | | | Date: | | | |
| | | Title: | | | | ame and Contact | | | |
| | N George Recktenwald, Interim County Manager | | | | Tammy B | ong, Budget & Ad | minstrative Service Dire | ctor | |
| F | E ? | Mailing Address : 123 W. Indiana Ave., #300 | | | Physical A 123 W. In | ddress : diana Ave., #304 | | | |
| E | | City, State, Zip : | | | Phone Nu | mber : | Fax Number : | | |
| | | DeLand, FL 32720 | | | 386-736-5 | 5934 | 386-822-5780 | | |

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

"Specific proportion," used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

• Example 1.

Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.

• Example 2.

Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue Property Tax Oversight Program - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

FLORIDA

| Year : | 2018 | County | : V | OLUSIA | | | |
|--|---|---|-------------------------|---------------------------------------|-------------------------------------|-------|--|
| | pal Authority: ISIA COUNTY | | uthority: A COUNTY G | ENERAL FUND | | | |
| Comn | nunity Redevelopment Area : Hill | Base Yea | ar: | | | | |
| SECTI | ON I: COMPLETED BY PROPERTY APPRAISER | • | | | | | |
| 1. Cı | urrent year taxable value in the tax increment area | | | \$ 283,270,124 | | | |
| 2. Ba | ase year taxable value in the tax increment area | | | \$ 88,342,219 | | | |
| 3. Cı | urrent year tax increment value (Line 1 minus Line 2 | 2) | | \$ 194,927,905 | | | |
| 4. Pr | rior year Final taxable value in the tax increment ar | ea | | \$ 258,087,605 | | | |
| 5. Pr | rior year tax increment value (Line 4 minus Line 2) | | | \$ | 169,745,386 | (5) | |
| cici | Property Appraiser Certification | I certify the taxal | ole values ab | oove are correct to | the best of my knowled | dge. | |
| SIGI HER | C: | | | Date : | | | |
| | Electronically Certified by Property Appraise | | 6/29/2018 3:13 | 3 PM | | | |
| SECTI | ON II: COMPLETED BY TAXING AUTHORITY Co | ne 6 or line | 7 as applicable. | Do NOT complete both | n. | | |
| 6. If th | 5. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value: | | | | | | |
| 6a. Er | nter the proportion on which the payment is based | | | 0.00 % | (6a) | | |
| 6b. De | edicated increment value (Line 3 multiplied by the If value is zero or less than zero, then enter zer | | 6a) | \$ | 0 | (6b) | |
| 6c. Aı | mount of payment to redevelopment trust fund in | prior year | | \$ | 0 | (6c) | |
| 7. If th | e amount to be paid to the redevelopment trust fu | und IS NOT BASED | on a specifi | c proportion of th | e tax increment value: | | |
| 7a. Aı | mount of payment to redevelopment trust fund in | prior year | | \$ | 0 | (7a) | |
| 7b. Pr | rior year operating millage levy from Form DR-420, | Line 10 | | 0.0000 | per \$1,000 | (7b) | |
| | axes levied on prior year tax increment value ine 5 multiplied by Line 7b, divided by 1,000) | | | \$ | 0 | (7c) | |
| / a. (L. | rior year payment as proportion of taxes levied on ine 7a divided by Line 7c, multiplied by 100) | | | | 0.00 % | (7d) | |
| 7e. De | edicated increment value (Line 3 multiplied by the lift value is zero or less than zero, then enter zero. | percentage on Line o on Line 7e | 7d) | \$ | 0 | (7e) | |
| • | Taxing Authority Certification I cert | ify the calculations | , millages an | d rates are correct | to the best of my knowle | edge. | |
| S | Signature of Chief Administrative Officer : | | | Date : | | | |
| G N | Title: George Recktenwald, Interim County Manager | | | lame and Contact long, Budget & Ad | Title : minstrative Service Dire | ctor | |
| H Mailing Address: 123 W. Indiana Ave., #300 R E Str. 64 to 75 | | | | | | | |
| | City, State, Zip : | | Phone Nu | ımber : | Fax Number : | | |
| | DeLand, FL 32720 | | 386-736- | 5934 | 386-822-5780 | | |

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
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Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.

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Section I: Property Appraiser

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Florida Department of Revenue Property Tax Oversight Program - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

FLORIDA

| Yea | ar: | 2018 | | County: | V | OLUSIA | | | |
|-------|---|--|-----------------------|----------------------|-------------|---------------------|--------------------------|-------|--|
| | | l Authority: A COUNTY | | Taxing Au VOLUSIA | | ENERAL FUND | | | |
| Cor | nmu | nity Redevelopment Area : | | Base Year | ·: | | | | |
| Ро | rt Ora | ange-East Port | | 1995 | | | | | |
| SEC | TIOIT | II: COMPLETED BY PROPERTY APPRAIS | ER | | | | | | |
| 1. | Curr | ent year taxable value in the tax increment a | rea | | | \$ | 32,891,919 | (1) | |
| 2. | Base | year taxable value in the tax increment area | l | | | \$ | 13,693,302 | (2) | |
| 3. | Curr | ent year tax increment value (Line 1 minus Li | ne 2) | | | \$ 19,198,617 | | | |
| 4. | Prio | r year Final taxable value in the tax incremen | t area | | | \$ | 31,571,983 | (4) | |
| 5. | Prio | r year tax increment value (Line 4 minus Line . | 2) | | | \$ | 17,878,681 | (5) | |
| | IGN | Property Appraiser Certification | I certify | the taxabl | e values ab | oove are correct to | the best of my knowled | dge. | |
| | ERE | Signature of Property Appraiser: | | | | Date : | | | |
| | | Electronically Certified by Property Appra | iser | | | 6/29/2018 3:13 | 3 PM | | |
| SEC | TIOI | II: COMPLETED BY TAXING AUTHORITY | Complete | EITHER line | e 6 or line | 7 as applicable. | Do NOT complete both | ո. | |
| 6. If | the a | amount to be paid to the redevelopment trus | st fund IS B <i>l</i> | ASED on a s | pecific pro | portion of the tax | increment value: | | |
| 6a. | Ente | r the proportion on which the payment is ba | sed. | | | | 0.00 % | (6a) | |
| 6b. | De di esta di la successata colo e (libra 2 secultirali e del trotto e consen | | | | ia) | \$ | 0 | (6b) | |
| 6c. | | ount of payment to redevelopment trust fund | | | | \$ | 0 | (6c) | |
| | 1 | mount to be paid to the redevelopment trus | | | n a specifi | c proportion of th | e tax increment value: | | |
| 7a. | Amo | ount of payment to redevelopment trust fund | d in prior ye | ar | | \$ | 0 | (7a) | |
| 7b. | Prio | r year operating millage levy from Form DR-4 | 120, Line 10 |) | | 0.0000 per \$1,000 | | | |
| 7c. | | es levied on prior year tax increment value es 5 multiplied by Line 7b, divided by 1,000) | | | | \$ | 0 | (7c) | |
| 7d. | | r year payment as proportion of taxes levied ? 7a divided by Line 7c, multiplied by 100) | on increme | nt value | | | 0.00 % | (7d) | |
| 7e. | Ded | icated increment value (Line 3 multiplied by t If value is zero or less than zero, then enter | | | 7d) | \$ | 0 | (7e) | |
| | | , | ertify the ca | lculations, | millages an | d rates are correct | to the best of my knowle | ₃dge. | |
| | S | Signature of Chief Administrative Officer : | | | | Date : | | | |
| | I | | | | | | | | |
| | G | Title: | | | | lame and Contact | | | |
| | N | George Recktenwald, Interim County Manag | ger | | Tammy B | ong, Budget & Ad | minstrative Service Dire | ctor | |
| | H Mailing Address: | | | | Physical A | | | | |
| ı | E R | 123 W. Indiana Ave., #300 | | | 123 W. ln | diana Ave., #304 | | | |
| | E | City, State, Zip : | | | Phone Nu | mber : | Fax Number : | | |
| | | DeLand, FL 32720 | | | 386-736- | 5934 | 386-822-5780 | | |
| | | | | | 1 | | 1 | | |

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
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Florida Department of Revenue Property Tax Oversight Program - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.



| Yea | ar: | 2018 | | County: | V | OLUSIA | | | |
|-------|--|--|------------------------|-----------------------------|-------------------------|-------------------------------------|--------------------------------------|------|--|
| | | l Authority: A COUNTY | | Taxing Au VOLUSIA | | ENERAL FUND | | | |
| 1 | | nity Redevelopment Area : a Beach-Ballough Rd | | Base Year | : | | | | |
| SEC | TION | NI: COMPLETED BY PROPERTY APPRAISER | | 1703 | | | | | |
| | | ent year taxable value in the tax increment area | | | | \$ | 24,655,482 | (1) | |
| | | e year taxable value in the tax increment area | | | | \$ | 9,086,882 | (2) | |
| | | • | 2) | | | | | | |
| | | ent year tax increment value (Line 1 minus Line 2 | | | | | | | |
| | | r year Final taxable value in the tax increment ar | еа | | | \$ | 23,642,334 | (4) | |
| ٥. | Prio | r year tax increment value (Line 4 minus Line 2) | Loortifu | the tayabl | o valuos ab | ' | 14,555,452 the best of my knowled | | |
| | IGN | Property Appraiser Certification Signature of Property Appraiser: | rceruly | the taxable | e values an | Date : | the best of my knowled | ige. | |
| Н | ERE | Electronically Certified by Property Appraiser | r | | | 6/29/2018 3:13 | P DM | | |
| | , , , , , , , | | | | | 1 1 | | | |
| | ECTION II: COMPLETED BY TAXING AUTHORITY Complete EITHER line 6 or | | | | | | <u>-</u> | 1. | |
| | 6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value: | | | | | | (6.) | | |
| 6a. | 6a. Enter the proportion on which the payment is based. | | | | • \ | | 0.00 % | (6a) | |
| 6b. | b. Dedicated increment value (Line 3 multiplied by the percentage of If value is zero or less than zero, then enter zero on Line 6 | | | | oa) | \$ | 0 | (6b) | |
| 6c. | Amo | ount of payment to redevelopment trust fund in | | | | \$ | 0 | (6c) | |
| 7. If | the a | amount to be paid to the redevelopment trust fu | and IS NO | OT BASED o | n a specifi | c proportion of th | e tax increment value: | 1 | |
| 7a. | Amo | ount of payment to redevelopment trust fund in | prior yea | ar | - | \$ | 0 | (7a) | |
| 7b. | Prio | r year operating millage levy from Form DR-420, | Line 10 | | | 0.0000 per \$1,000 | | | |
| 7c. | Taxe (Line | es levied on prior year tax increment value es 5 multiplied by Line 7b, divided by 1,000) | | | | \$ | 0 | (7c) | |
| 7d. | Prio | r year payment as proportion of taxes levied on it and a divided by Line 7c, multiplied by 100) | incremer | nt value | | | 0.00 % | (7d) | |
| 7e. | | icated increment value (Line 3 multiplied by the parties of the pa | percentag o on Line | ge on Line 7 2 7e | 7d) | \$ | 0 | (7e) | |
| | | | | | millages an | d rates are correct | to the best of my knowle | dge. | |
| | | Signature of Chief Administrative Officer : | | | | Date : | | | |
| 1 | Title: George Recktenwald, Interim County Manager | | | | | ame and Contact ong, Budget & Ad | Title : minstrative Service Dire | ctor | |
| I | H Mailing Address: E 123 W. Indiana Ave., #300 R | | | | Physical A 123 W. In | ddress : diana Ave., #304 | | | |
| | | City, State, Zip: | | | Phone Nu | mber : | Fax Number : | | |
| | | DeLand, FL 32720 | | | 386-736-5 | 5934 | 386-822-5780 | | |

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

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B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

FLORIDA

| Year | : | 2018 | Co | ounty: | VOLUSIA | | | | |
|------------------|--------|--|---------------------------------|---|--------------------------|-------------------------------------|-------------------------------------|-------|--|
| | | Authority : COUNTY | | Taxing Authority: VOLUSIA COUNTY GENERAL FUND | | | | | |
| | | ity Redevelopment Area : Beach-Main Street | | ase Year 982 | : | | | | |
| SECTI | ON | I: COMPLETED BY PROPERTY APPRAISER | 1 | | | | | | |
| 1. C | urre | ent year taxable value in the tax increment area | | | | \$ | 426,310,298 | (1) | |
| 2. Ba | ase | year taxable value in the tax increment area | | | | \$ | 68,695,639 | (2) | |
| 3. C | urre | ent year tax increment value (Line 1 minus Line 2) | | | | \$ | 357,614,659 | (3) | |
| 4. Pı | rior | year Final taxable value in the tax increment area | 1 | | | \$ | 394,421,442 | (4) | |
| 5. Pı | rior | year tax increment value (Line 4 minus Line 2) | | | | \$ | 325,725,803 | (5) | |
| CIC | A.I | Property Appraiser Certification | certify the | e taxable | e values ab | ove are correct to | the best of my knowled | dge. | |
| SIG | | Signature of Property Appraiser: | | | | Date : | | | |
| | | Electronically Certified by Property Appraiser | | | | 6/29/2018 3:13 | BPM | | |
| SECTI | ON | II: COMPLETED BY TAXING AUTHORITY Com | plete EITI | HER line | e 6 or line | 7 as applicable. | Do NOT complete both | n. | |
| 6. If th | ie ai | mount to be paid to the redevelopment trust fund | d IS BASE | D on a sp | pecific pro | portion of the tax | increment value: | | |
| 6a. Er | nter | the proportion on which the payment is based. | | | | | 0.00 % | (6a) | |
| 6b. D | edi | cated increment value (Line 3 multiplied by the per If value is zero or less than zero, then enter zero | rcentage o on Line 6b | on Line 6 b | a) | \$ | 0 | (6b) | |
| 6с. д | mo | unt of payment to redevelopment trust fund in p | rior year | | | \$ | 0 | (6c) | |
| 7. If th | ie ai | mount to be paid to the redevelopment trust fund | d IS NOT B | BASED o | n a specific | proportion of the | e tax increment value: | | |
| 7a. A | mo | unt of payment to redevelopment trust fund in pi | rior year | | | \$ | 0 | (7a) | |
| 7b. Pı | rior | year operating millage levy from Form DR-420, L | ine 10 | | | 0.0000 | per \$1,000 | (7b) | |
| | | s levied on prior year tax increment value 5 multiplied by Line 7b, divided by 1,000) | | | | \$ | 0 | (7c) | |
| / d. (L | ine | year payment as proportion of taxes levied on inc Ta divided by Line 7c, multiplied by 100) | | | | | 0.00 % | (7d) | |
| 7e. D | edi | cated increment value (Line 3 multiplied by the per If value is zero or less than zero, then enter zero | rcentage o | on Line 7 | 7d) | \$ | 0 | (7e) | |
| | 7 | Taxing Authority Certification I certify | the calcul | lations, r | millages an | d rates are correct | to the best of my knowle | edge. | |
| S | 9 | signature of Chief Administrative Officer : | | | | Date : | | | |
| G N | Title: | | | | | ame and Contact ong, Budget & Ad | Title : minstrative Service Dire | ctor | |
| H E R E | | Mailing Address : 123 W. Indiana Ave., #300 | | | Physical A 123 W. Ind | ddress : diana Ave., #304 | | | |
| | (| City, State, Zip : | | | Phone Nu | mber : | Fax Number : | | |
| | | | | | | | -736-5934 386-822-5780 | | |

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• Example 2.

Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue Property Tax Oversight Program - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.



| Yea | ar: | 2018 | | County: VOLUSIA | | | | |
|---|--|---|------------------------|---|-------------|---|--------------------------|-----------|
| | | l Authority: A COUNTY | | Taxing Authority: VOLUSIA COUNTY GENERAL FUND | | | | |
| 1 | | nity Redevelopment Area : | | Base Year | : | | | |
| Day | yton | a Beach-Downtown | | 1982 | | | | |
| SEC | TIOI | II: COMPLETED BY PROPERTY APPRAISER | | | | | | |
| 1. | Curr | ent year taxable value in the tax increment area | | | | \$ | 138,014,865 | (1) |
| 2. | Base | year taxable value in the tax increment area | | | | \$ | 49,000,577 | (2) |
| 3. | Curr | ent year tax increment value (Line 1 minus Line 2 | 2) | | | \$ | 89,014,288 | (3) |
| 4. | Prio | r year Final taxable value in the tax increment ar | ea | | | \$ | 127,354,853 | (4) |
| 5. | Prio | r year tax increment value (Line 4 minus Line 2) | | | | \$ | 78,354,276 | (5) |
| - | CN | Property Appraiser Certification | I certify | the taxabl | e values ab | ove are correct to | the best of my knowled | dge. |
| | IGN ERE | Signature of Property Appraiser: | | | | Date : | | |
| | | Electronically Certified by Property Appraiser | r | | | 6/29/2018 3:13 | 3 PM | |
| SEC | TIOI | II: COMPLETED BY TAXING AUTHORITY CO | mplete E | ITHER line | e 6 or line | 7 as applicable. | Do NOT complete both | 1. |
| 6. If | the a | amount to be paid to the redevelopment trust fu | und IS BA | SED on a s | pecific pro | portion of the tax | increment value: | |
| 6a. | Ente | r the proportion on which the payment is based | d. | | | | 0.00 % | (6a) |
| 6b. | Ded | icated increment value (Line 3 multiplied by the p | | | ia) | s | 0 | (6b) |
| | If value is zero or less than zero, then enter zero on Line 6b | | | | | | | |
| 6c. Amount of payment to redevelopment trust fund in prior year | | | | | | \$ | 0 | (6c) |
| - | | mount to be paid to the redevelopment trust fu | | | n a specifi | 1 | | (7.) |
| | | ount of payment to redevelopment trust fund in | | ar | | \$ | 0 | (7a) |
| /b. | _ | r year operating millage levy from Form DR-420, | Line 10 | | | 0.0000 | per \$1,000 | (7b) |
| 7c. | (Line | es levied on prior year tax increment value es 5 multiplied by Line 7b, divided by 1,000) | | | | \$ | 0 | (7c) |
| 7d. | Prio (Line | year payment as proportion of taxes levied on a radivided by Line 7c, multiplied by 100) | | | | | 0.00 % | (7d) |
| 7e. | Ded | icated increment value (Line 3 multiplied by the parties of the parties of the series or less than zero, then enter zer | percentag o on Line | ge on Line 7 | 7d) | \$ | 0 | (7e) |
| | | , , , , , , , , , , , , , , , , , , , | ify the cal | culations, | millages an | d rates are correct | to the best of my knowle | edge. |
| 9 | S I | Signature of Chief Administrative Officer: | | | | Date: | | |
| | G | Title: | | | | ame and Contact | | |
| | N | George Recktenwald, Interim County Manager | | | Tammy B | ong, Budget & Ad | minstrative Service Dire | ctor |
| F | H E R | Mailing Address : 123 W. Indiana Ave., #300 | | | | ical Address : W. Indiana Ave., #304 | | |
| ' | E | City, State, Zip : | | | Phone Nu | mber : | Fax Number : | |
| | | DeLand, FL 32720 | 386-736-5 | 5-5934 386-822-5780 | | | | |

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

"Specific proportion," used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

• Example 1.

Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.

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Section I: Property Appraiser

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Florida Department of Revenue Property Tax Oversight Program - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

ELORIDA

| Yea | Year: 2018 | | | County: | nty: VOLUSIA | | | |
|-------|------------|--|----------------|---|--------------|---------------------|------------------------------------|-------|
| | | l Authority: A COUNTY | | Taxing Authority: VOLUSIA COUNTY GENERAL FUND | | | | |
| Cor | nmu | nity Redevelopment Area : | | Base Year | : | | | |
| Orı | mono | d Beach | | 1984 | | | | |
| SEC | TIOIT | II: COMPLETED BY PROPERTY APPRAIS | ER | | | | | |
| 1. | Curr | ent year taxable value in the tax increment a | rea | | | \$ | 157,876,055 | (1) |
| 2. | Base | year taxable value in the tax increment area | l | | | \$ | 45,486,221 | (2) |
| 3. | Curr | ent year tax increment value (Line 1 minus Li | ne 2) | | | \$ | 112,389,834 | (3) |
| 4. | Prio | r year Final taxable value in the tax incremen | t area | | | \$ | 151,335,799 | (4) |
| 5. | Prio | r year tax increment value (Line 4 minus Line . | 2) | | | \$ | 105,849,578 | (5) |
| | IGN | Property Appraiser Certification | I certify | the taxabl | e values ab | oove are correct to | the best of my knowled | dge. |
| | ERE | Signature of Property Appraiser: | | | | Date : | | |
| | | Electronically Certified by Property Appra | iser | | | 6/29/2018 3:13 | 3 PM | |
| SEC | TIOI | II: COMPLETED BY TAXING AUTHORITY | Complete | EITHER line | e 6 or line | 7 as applicable. | Do NOT complete both | ո. |
| 6. If | the a | amount to be paid to the redevelopment trus | st fund IS B | ASED on a s | pecific pro | portion of the tax | increment value: | |
| 6a. | Ente | r the proportion on which the payment is ba | sed. | | | | 0.00 % | (6a) |
| 6b. | | icated increment value (Line 3 multiplied by t If value is zero or less than zero, then enter | | | | | | (6b) |
| 6c. | | ount of payment to redevelopment trust fund | | | | \$ | 0 | (6c) |
| 7. If | the a | amount to be paid to the redevelopment trus | st fund IS No | OT BASED o | n a specifi | c proportion of th | e tax increment value: | |
| 7a. | Amo | ount of payment to redevelopment trust fund | d in prior ye | ar | | \$ | 0 | (7a) |
| 7b. | Prio | r year operating millage levy from Form DR-4 | 120, Line 10 | 1 | | 0.0000 | per \$1,000 | (7b) |
| 7c. | | es levied on prior year tax increment value e 5 multiplied by Line 7b, divided by 1,000) | | \$ | | | 0 | (7c) |
| 7d. | | r year payment as proportion of taxes levied ? 7a divided by Line 7c, multiplied by 100) | on increme | nt value | | | 0.00 % | (7d) |
| 7e. | Ded | icated increment value (Line 3 multiplied by t If value is zero or less than zero, then enter | | | 7d) | \$ | 0 | (7e) |
| | | , | certify the ca | lculations, | millages an | d rates are correct | to the best of my knowle | edge. |
| ! | S | Signature of Chief Administrative Officer : | | | | Date : | | |
| | - | | | | | | | |
| | G N | Title: George Recktenwald, Interim County Management | aor | | | lame and Contact | Title: minstrative Service Dire | ctor |
| | | George Reckleriwald, interim County Maria | gei | | Tallilly b | olig, Budget & Ad | ininistrative Service Dire | ctoi |
| | H E | Mailing Address : | | | Physical A | | | |
| ı | R | 123 W. Indiana Ave., #300 | | 123 W. Indiana Ave., #304 | | | | |
| | E | City, State, Zip : | | | Phone Nu | mber : | Fax Number : | |
| | | DeLand, FL 32720 | | | 386-736-5934 | | 386-822-5780 | |
| | | | | | | l . | | |

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

"Specific proportion," used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

• Example 1.

Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.

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Section I: Property Appraiser

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Florida Department of Revenue Property Tax Oversight Program - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

FLORIDA

| Yea | Year: 2018 | | | County: | : VOLUSIA | | | |
|-------------|------------------|--|------------------------------|--|--|---------------------|--------------------------|-------|
| | | l Authority: A COUNTY | | Taxing Authority: VOLUSIA COUNTY GENERAL FUND | | | | |
| Con | nmu | nity Redevelopment Area : | | Base Year | : | | | |
| Del | and | Downtown | | 1984 | | | | |
| SEC | TIOI | II: COMPLETED BY PROPERTY APPRAIS | ER | | | | | |
| 1. | Curr | ent year taxable value in the tax increment a | area | | | \$ | 47,611,043 | (1) |
| 2. | Base | year taxable value in the tax increment area | a | | | \$ | 20,034,463 | (2) |
| 3. | Curr | ent year tax increment value (Line 1 minus L | ine 2) | | | \$ | 27,576,580 | (3) |
| 4. | Prio | r year Final taxable value in the tax incremer | nt area | | | \$ | 45,683,478 | (4) |
| 5. | Prio | r year tax increment value (Line 4 minus Line | 2) | | | \$ | 25,649,015 | (5) |
| CI | GN | Property Appraiser Certification | I certify | the taxable | e values ab | ove are correct to | the best of my knowled | dge. |
| | ERE | Signature of Property Appraiser: | • | | | Date : | | |
| | | Electronically Certified by Property Appra | aiser | | | 6/29/2018 3:13 | PM | |
| SEC | TIOI | III: COMPLETED BY TAXING AUTHORITY | Complete l | EITHER line | e 6 or line | 7 as applicable. I | Do NOT complete both | ı. |
| 6. If | the a | amount to be paid to the redevelopment tru | st fund IS BA | ASED on a s | pecific pro | portion of the tax | increment value: | |
| | | r the proportion on which the payment is ba | | | | | 0.00 % | (6a) |
| 6b. | Ded | icated increment value (Line 3 multiplied by a licated increment value) If value is zero or less than zero, then enter | the percentag zero on Lin | ge on Line 6 e 6b | a) | \$ | 0 | (6b) |
| 6с. | Amo | ount of payment to redevelopment trust fun | d in prior ye | ar | | \$ | 0 | (6c) |
| 7. If | the a | amount to be paid to the redevelopment tru | st fund IS NO | OT BASED o | n a specific | c proportion of the | e tax increment value: | |
| 7a. | Amo | ount of payment to redevelopment trust fun | d in prior ye | ar | | \$ | 0 | (7a) |
| 7b. | Prio | r year operating millage levy from Form DR- | 420, Line 10 | 1 | | 0.0000 per \$1,000 | | (7b) |
| 7c. | | es levied on prior year tax increment value es 5 multiplied by Line 7b, divided by 1,000) | | | \$ | | | (7c) |
| | | year payment as proportion of taxes levied ? <i>Ta divided by Line 7c, multiplied by 100</i>) | on increme | nt value | | | 0.00 % | (7d) |
| 7e. | Ded | icated increment value (Line 3 multiplied by a If value is zero or less than zero, then enter | the percentag zero on Lin | ge on Line 7 e 7e | 7d) | \$ | 0 | (7e) |
| | | Taxing Authority Certification | certify the ca | lculations, i | millages an | d rates are correct | to the best of my knowle | edge. |
| S I | 5 | Signature of Chief Administrative Officer : | | | | Date : | | |
| N | 1 | Title: George Recktenwald, Interim County Manager | | | Contact Name and Contact Title : Tammy Bong, Budget & Adminstrative Ser | | | ctor |
| F F E | <u> </u> | Mailing Address : 123 W. Indiana Ave., #300 | | Physical Address: 123 W. Indiana Ave., #304 | | | | |
| | • [| City, State, Zip: | | | Phone Nu | mber : | Fax Number : | |
| | DeLand, FL 32720 | | | | 386-736-5934 386-822-5780 | | | |

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

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"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

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Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.

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Section I: Property Appraiser

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B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

FLORIDA

| Yea | ar: | 2018 | Coui | County: VOLUSIA | | | | |
|--|-------------|--|----------------------------------|---|--------------------------------|--------------------------|-------|--|
| | | l Authority: A COUNTY | | Taxing Authority: VOLUSIA COUNTY GENERAL FUND | | | | |
| 1 | | nity Redevelopment Area : iter CRA | Base 2014 | Year : | | | | |
| SEC | TIOI | II: COMPLETED BY PROPERTY APPRAISER | I | | | | | |
| 1. | Curr | ent year taxable value in the tax increment area | | | \$ | 76,511,721 | (1) | |
| 2. | Base | year taxable value in the tax increment area | | | \$ | 62,754,205 | (2) | |
| 3. | Curr | ent year tax increment value (Line 1 minus Line 2) |) | | \$ | 13,757,516 | (3) | |
| 4. | Prio | r year Final taxable value in the tax increment are | ea | | \$ | 72,158,137 | (4) | |
| 5. | Prio | r year tax increment value (Line 4 minus Line 2) | | | \$ | 9,403,932 | (5) | |
| | | Property Appraiser Certification | I certify the to | axable values a | bove are correct to | the best of my knowled | dge. | |
| | IGN Ere | Signature of Property Appraiser: | | | Date : | | | |
| | | Electronically Certified by Property Appraiser | | | 6/29/2018 3:13 | 3 PM | | |
| SEC | TIOI | II: COMPLETED BY TAXING AUTHORITY Con | nplete EITHE | R line 6 or line | 7 as applicable. | Do NOT complete both | ո. | |
| 6. If | the a | amount to be paid to the redevelopment trust fur | nd IS BASED o | on a specific pro | pportion of the tax | increment value: | | |
| 6a. | Ente | r the proportion on which the payment is based. | | | | 0.00 % | (6a) | |
| 6b. | Ded | icated increment value (Line 3 multiplied by the po | | Line 6a) | \$ | 0 | (6b) | |
| If value is zero or less than zero, then enter zero on Line 6b | | | | | \$ | 0 | (6c) | |
| | | ount of payment to redevelopment trust fund in paramount to be paid to the redevelopment trust fur | - | SED on a specif | <u> </u> | - | (00) | |
| - | | ount of payment to redevelopment trust fund in p | | JED OH a specii | \$ | 0 | (7a) | |
| | | r year operating millage levy from Form DR-420, | • | | 0.0000 | | (7b) | |
| 7c. | _ | es levied on prior year tax increment value | Line 10 | | | · | | |
| /c. | (Line | 2.5 multiplied by Line 7b, divided by 1,000) | | | \$ | 0 | (7c) | |
| 7d. | (Line | r year payment as proportion of taxes levied on ir ? 7a divided by Line 7c, multiplied by 100) | | | | 0.00 % | (7d) | |
| 7e. | Ded | icated increment value (Line 3 multiplied by the perfect of the pe | ercentage on a on Line 7e | Line 7d) | \$ | 0 | (7e) | |
| | | 2 | y the calculat | ions, millages a | nd rates are correct | to the best of my knowle | edge. | |
| 9 | S I | Signature of Chief Administrative Officer: | | | Date : | | | |
| | G . | Title: | | | Name and Contact | | | |
| | N | George Recktenwald, Interim County Manager | | Tammy | Bong, Budget & Ad | minstrative Service Dire | ctor | |
| F | H E R | Mailing Address : 123 W. Indiana Ave., #300 | | | Address : ndiana Ave., #304 | | | |
| ' | E | City, State, Zip : | | Phone N | umber : | Fax Number : | | |
| | | DeLand, FL 32720 | 6-5934 386-822-5780 | | | | | |

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

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B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.



| Year: 2018 | | | | County: VOLUSIA | | | | | | |
|---|--------------------------|--|------------|---|-------------------------|------------------------------|--------------------------|--------------|--|--|
| | | l Authority: A COUNTY | | Taxing Authority: VOLUSIA COUNTY GENERAL FUND | | | | | | |
| 1 | | nity Redevelopment Area : | | Base Year | : | | | | | |
| Ne | w Sm | nyrna Beach 2014-164 | | 2014 | | | | | | |
| SEC | TIOI | II: COMPLETED BY PROPERTY APPRAISER | | | | | | | | |
| 1. | Curr | ent year taxable value in the tax increment area | | | | \$ | 275,094,647 | (1) | | |
| 2. | Base | year taxable value in the tax increment area | | | | \$ | 190,264,372 | (2) | | |
| 3. | Curr | ent year tax increment value (Line 1 minus Line 2 | 2) | | | \$ | 84,830,275 | (3) | | |
| 4. | Prio | r year Final taxable value in the tax increment ar | rea | | | \$ | 234,462,870 | (4) | | |
| 5. | Prio | year tax increment value (Line 4 minus Line 2) | | | | \$ | 44,198,498 | (5) | | |
| | | Property Appraiser Certification | I certify | the taxabl | e values ab | ove are correct to | the best of my knowled | dge. | | |
| | IGN ERE | Signature of Property Appraiser: | | | | Date : | | | | |
| | | Electronically Certified by Property Appraises | r | | | 6/29/2018 3:13 | 3 PM | | | |
| SEC | TIOI | II: COMPLETED BY TAXING AUTHORITY Co | mplete l | EITHER line | e 6 or line | 7 as applicable. | Do NOT complete both | 1. | | |
| 6. If | the a | amount to be paid to the redevelopment trust fu | und IS BA | SED on a s | pecific pro | portion of the tax | increment value: | | | |
| 6a. | Ente | r the proportion on which the payment is based | d. | | | | 0.00 % | (6a) | | |
| 6b. | Ded | icated increment value (Line 3 multiplied by the p | | | ia) | \$ | 0 | (6b) | | |
| | | If value is zero or less than zero, then enter zer | | | | \$ | | | | |
| 6c. Amount of payment to redevelopment trust fund in prior year | | | | | | | 0 | (6c) | | |
| | | amount to be paid to the redevelopment trust fu | | | n a specifi | c proportion of the | | (7-) | | |
| | | ount of payment to redevelopment trust fund in | • | | | | 0 | (7a) (7b) | | |
| | | r year operating millage levy from Form DR-420, es levied on prior year tax increment value | , Line 10 | | | 0.0000 | per \$1,000 | (70) | | |
| 7c. | | s ievied on phoryear tax increment value s 5 multiplied by Line 7b, divided by 1,000) | | | | \$ | 0 | (7c) | | |
| 7d. | | year payment as proportion of taxes levied on a radivided by Line 7c, multiplied by 100) | increme | nt value | | | 0.00 % | (7d) | | |
| 7e. | Ded | icated increment value (Line 3 multiplied by the parties of the pa | | | 7d) | \$ | 0 | (7e) | | |
| | | , | ify the ca | lculations, | millages an | T | to the best of my knowle | edge. | | |
| | S I | Signature of Chief Administrative Officer : | | | | Date : | | | | |
| 1 | G | Title: | | | | ame and Contact | | | | |
| | N . | George Recktenwald, Interim County Manager | | | Tammy B | ong, Budget & Ad | minstrative Service Dire | ctor | | |
| I | H E R | Mailing Address : 123 W. Indiana Ave., #300 | | | Physical A 123 W. In | ddress : diana Ave., #304 | | | | |
| ' | E | City, State, Zip: | | | Phone Nu | mber : | Fax Number : | | | |
| | DeLand, FL 32720 386-736 | | | | | -5934 386-822-5780 | | | | |

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

"Specific proportion," used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

• Example 1.

Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.

• Example 2.

Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue Property Tax Oversight Program - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

FLORIDA

| Yea | Year: 2018 | | | County: | nty: VOLUSIA | | | |
|-------|------------|---|----------------------|---|--------------|---------------------|------------------------------------|------------|
| | | l Authority: A COUNTY | | Taxing Authority: VOLUSIA COUNTY GENERAL FUND | | | | |
| Cor | nmu | nity Redevelopment Area : | | Base Year | : | | | |
| Ora | ange | City CRA | | 2013 | | | | |
| SEC | TIOIT | NI: COMPLETED BY PROPERTY APPRAISE | ER | | | | | |
| 1. | Curr | ent year taxable value in the tax increment ar | rea | | | \$ | 114,226,779 | (1) |
| 2. | Base | year taxable value in the tax increment area | | | | \$ | 88,115,628 | (2) |
| 3. | Curr | ent year tax increment value (Line 1 minus Lir | ne 2) | | | \$ | 26,111,151 | (3) |
| 4. | Prio | r year Final taxable value in the tax increment | area | | | \$ | 106,290,192 | (4) |
| 5. | Prio | r year tax increment value (Line 4 minus Line 2 | 2) | | | \$ | 18,174,564 | (5) |
| | ICN | Property Appraiser Certification | I certify | the taxabl | e values ab | ove are correct to | the best of my knowled | dge. |
| | IGN ERE | Signature of Property Appraiser: | • | | | Date : | | |
| | | Electronically Certified by Property Apprai | ser | | | 6/29/2018 3:13 | 3 PM | |
| SEC | TIOI | II: COMPLETED BY TAXING AUTHORITY | Complete | EITHER line | e 6 or line | 7 as applicable. | Do NOT complete both | 1 . |
| 6. If | the a | amount to be paid to the redevelopment trus | t fund IS B <i>F</i> | ASED on a s | pecific pro | portion of the tax | increment value: | |
| 6a. | Ente | r the proportion on which the payment is ba | sed. | | | | 0.00 % | (6a) |
| 6b. | | icated increment value (Line 3 multiplied by the first series of the first series or less than zero, then enter a | | | | | | (6b) |
| 6c. | | ount of payment to redevelopment trust fund | | | | \$ | 0 | (6c) |
| 7. If | the a | amount to be paid to the redevelopment trus | t fund IS N | OT BASED o | n a specifi | c proportion of th | e tax increment value: | |
| 7a. | Amo | ount of payment to redevelopment trust fund | l in prior ye | ar | | \$ | 0 | (7a) |
| 7b. | Prio | r year operating millage levy from Form DR-4. | 20, Line 10 | 1 | | 0.0000 | per \$1,000 | (7b) |
| 7c. | | es levied on prior year tax increment value e 5 multiplied by Line 7b, divided by 1,000) | | \$ | | | 0 | (7c) |
| 7d. | | r year payment as proportion of taxes levied o ? 7a divided by Line 7c, multiplied by 100) | on increme | nt value | | | 0.00 % | (7d) |
| 7e. | Ded | icated increment value (Line 3 multiplied by the street is sero or less than zero, then enter a sero. | | | 7d) | \$ | 0 | (7e) |
| | | 7 | ertify the ca | lculations, | millages an | d rates are correct | to the best of my knowle | edge. |
| ! | S | Signature of Chief Administrative Officer : | | | | Date : | | |
| | - | | | | | | | |
| | G N | Title: George Recktenwald, Interim County Manag | nor. | | | lame and Contact | Title: minstrative Service Dire | ctor |
| | | George Reckteriward, interim County Manag | jei | | Tallilly b | olig, Budget & Ad | ininistrative Service Dire | ctoi |
| | H | Mailing Address : | | | Physical A | | | |
| ı | E R | 123 W. Indiana Ave., #300 | | 123 W. Indiana Ave., #304 | | | | |
| | E | City, State, Zip: | | | Phone Nu | mber : | Fax Number : | |
| | | DeLand, FL 32720 | | | 386-736-5934 | | 386-822-5780 | |
| | | | | | | | | |

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

"Specific proportion," used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

• Example 1.

Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.

• Example 2.

Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue Property Tax Oversight Program - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

ELORIDA

| Yea | Year: 2018 | | | County: | ty: VOLUSIA | | | |
|-------|------------|--|---|---------------------------|-------------|---------------------|-------------------------------------|-------|
| | | | Taxing Authority: VOLUSIA COUNTY GENERAL FUND | | | | | |
| Cor | nmu | nity Redevelopment Area : | | Base Year | : | | | |
| De | ltona | -Southwest Volusia | | 2016 | | | | |
| SEC | TIOI | NI: COMPLETED BY PROPERTY APPRAIS | ER | | | | | |
| 1. | Curr | ent year taxable value in the tax increment a | rea | | | \$ | 61,952,093 | (1) |
| 2. | Base | year taxable value in the tax increment area | l | | | \$ | 51,486,555 | (2) |
| 3. | Curr | ent year tax increment value (Line 1 minus Li | ne 2) | | | \$ | 10,465,538 | (3) |
| 4. | Prio | r year Final taxable value in the tax incremen | t area | | | \$ | 57,643,709 | (4) |
| 5. | Prio | r year tax increment value (Line 4 minus Line . | 2) | | | \$ | 6,157,154 | (5) |
| | IGN | Property Appraiser Certification | I certify | the taxabl | e values ak | oove are correct to | the best of my knowled | dge. |
| | ERE | Signature of Property Appraiser: | | | | Date : | | |
| | | Electronically Certified by Property Appra | iser | | | 6/29/2018 3:13 | 3 PM | |
| SEC | TIOI | II: COMPLETED BY TAXING AUTHORITY | Complete | EITHER line | e 6 or line | 7 as applicable. | Do NOT complete both | ո. |
| 6. If | the a | amount to be paid to the redevelopment trus | st fund IS B <i>l</i> | ASED on a s | pecific pro | portion of the tax | increment value: | |
| 6a. | Ente | r the proportion on which the payment is ba | sed. | | | | 0.00 % | (6a) |
| 6b. | | icated increment value (Line 3 multiplied by t If value is zero or less than zero, then enter | | | | | | (6b) |
| 6c. | | ount of payment to redevelopment trust fund | | | | \$ | 0 | (6c) |
| | 1 | mount to be paid to the redevelopment trus | | | n a specifi | c proportion of th | e tax increment value: | |
| 7a. | Amo | ount of payment to redevelopment trust fund | d in prior ye | ar | | \$ | 0 | (7a) |
| 7b. | Prio | r year operating millage levy from Form DR-4 | 120, Line 10 |) | | 0.0000 | per \$1,000 | (7b) |
| 7c. | | es levied on prior year tax increment value es 5 multiplied by Line 7b, divided by 1,000) | | \$ | | | 0 | (7c) |
| 7d. | | year payment as proportion of taxes levied a 7a divided by Line 7c, multiplied by 100) | on increme | nt value | | | 0.00 % | (7d) |
| 7e. | Ded | icated increment value (Line 3 multiplied by t If value is zero or less than zero, then enter | | | 7d) | \$ | 0 | (7e) |
| | | Taxing Authority Certification | ertify the ca | lculations, | millages an | d rates are correct | to the best of my knowle | ₃dge. |
| ! | S | Signature of Chief Administrative Officer: | | | | Date : | | |
| ١. | | | | | Γ | | | |
| | G N | Title: George Recktenwald, Interim County Management | ner | | | lame and Contact | Title : minstrative Service Dire | ctor |
| | | deorge neckteriward, interim county Maria | gei | | ranning D | ong, buaget a na | ininistrative Service Dire | ctoi |
| | H | Mailing Address : | | Physical Address : | | | | |
| ı | E R | 123 W. Indiana Ave., #300 | | 123 W. Indiana Ave., #304 | | | | |
| | E | City, State, Zip: | | | Phone Nu | mber : | Fax Number : | |
| | | DeLand, FL 32720 | | 386-736-5934 | | 5934 | 386-822-5780 | |
| | | | | | | | l . | |

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Additional Instructions for Lines 6 and 7

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