



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

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

| | |
|---|--|
| Year : 2024 | County : Volusia |
| Principal Authority : Volusia County Council | Taxing Authority : Volusia County Fire District |

SECTION I : COMPLETED BY PROPERTY APPRAISER

| | | | | |
|----|--|---|--|-----------------|
| 1. | Current year taxable value of real property for operating purposes | \$ | 11,864,251,737 | (1) |
| 2. | Current year taxable value of personal property for operating purposes | \$ | 696,986,400 | (2) |
| 3. | Current year taxable value of centrally assessed property for operating purposes | \$ | 29,755,680 | (3) |
| 4. | Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i> | \$ | 12,590,993,817 | (4) |
| 5. | Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.) | \$ | 291,940,771 | (5) |
| 6. | Current year adjusted taxable value <i>(Line 4 minus Line 5)</i> | \$ | 12,299,053,046 | (6) |
| 7. | Prior year FINAL gross taxable value from prior year applicable Form DR-403 series | \$ | 11,350,190,020 | (7) |
| 8. | Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0 | <input checked="" type="checkbox"/> YES | <input type="checkbox"/> NO | Number 1 (8) |
| 9. | Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0 | <input type="checkbox"/> YES | <input checked="" type="checkbox"/> NO | Number (9) |

| | | | |
|---|---|-----------------------|--|
| Property Appraiser Certification | I certify the taxable values above are correct to the best of my knowledge. | | |
| SIGN HERE | Signature of Property Appraiser: | Date : | |
| | Electronically Certified by Property Appraiser | 6/27/2024 10:18:49 AM | |

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

| | | | | |
|-----|--|--------|----------------|------|
| 10. | Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i> | 3.8412 | per \$1,000 | (10) |
| 11. | Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i> | \$ | 43,598,350 | (11) |
| 12. | Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i> | \$ | 96,929 | (12) |
| 13. | Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i> | \$ | 43,501,421 | (13) |
| 14. | Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i> | \$ | 30,883,873 | (14) |
| 15. | Adjusted current year taxable value <i>(Line 6 minus Line 14)</i> | \$ | 12,268,169,173 | (15) |
| 16. | Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i> | 3.5459 | per \$1000 | (16) |
| 17. | Current year proposed operating millage rate | 3.8412 | per \$1000 | (17) |
| 18. | Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i> | \$ | 48,364,525 | (18) |

| | | | | |
|-----|--|--|--|------|
| 19. | TYPE of principal authority (check one) | <input checked="" type="checkbox"/> County | <input type="checkbox"/> Independent Special District | (19) |
| | | <input type="checkbox"/> Municipality | <input type="checkbox"/> Water Management District | |
| 20. | Applicable taxing authority (check one) | <input type="checkbox"/> Principal Authority | <input checked="" type="checkbox"/> Dependent Special District | (20) |
| | | <input type="checkbox"/> MSTU | <input type="checkbox"/> Water Management District Basin | |
| 21. | Is millage levied in more than one county? (check one) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | (21) |

| | | |
|--|---|------------------------------------|
| DEPENDENT SPECIAL DISTRICTS AND MSTUs |  | STOP HERE - SIGN AND SUBMIT |
|--|---|------------------------------------|

| | | | |
|-----|--|-------------|------|
| 22. | Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i> | \$ | (22) |
| 23. | Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i> | per \$1,000 | (23) |
| 24. | Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i> | \$ | (24) |
| 25. | Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i> | \$ | (25) |
| 26. | Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i> | per \$1,000 | (26) |
| 27. | Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i> | % | (27) |

| | | | |
|------------------------------------|--------------------|-----------------------|---|
| First public budget hearing | Date : 9/3/2024 | Time : 6:00 PM EST | Place : 123 W. Indiana Avenue Deland 32720 |
|------------------------------------|--------------------|-----------------------|---|

| | | | | | |
|---|--|---|---|----------------------|--|
| S I G N H E R E | Taxing Authority Certification | | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S. | | |
| | Signature of Chief Administrative Officer : | | | Date : | |
| | Electronically Certified by Principal Taxing Authority | | | 7/18/2024 3:30:14 PM | |
| | Title : | | Contact Name and Contact Title : | | |
| | George Recktenwald - County Manager | | Aaron Van Kleeck - Deputy Finance Director | | |
| | Mailing Address : | | Physical Address : | | |
| 123 West Indiana Avenue, | | 123 West Indiana Avenue, DeLand Florida 32720 | | | |
| City, State, Zip : | | Phone Number : | | Fax Number : | |
| DeLand Florida 32720 | | (386) 736-5934, ext. 12458 | | (386) 626-6628 | |

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.



Reset Form


Print Form

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

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

| | | | |
|---|---|------------------------------|--|
| Year: 2024 | County: | | |
| Principal Authority : Volusia County Council | Taxing Authority: Volusia County Fire District | | |
| 1. | Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No (1) |
| <p>IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.</p> | | | |
| 2. | Current year rolled-back rate from Current Year Form DR-420, Line 16 | 3.5459 | per \$1,000 (2) |
| 3. | Prior year maximum millage rate with a majority vote from 2023 Form DR-420MM, Line 13 | 3.9255 | per \$1,000 (3) |
| 4. | Prior year operating millage rate from Current Year Form DR-420, Line 10 | 3.8412 | per \$1,000 (4) |
| <p>If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.</p> | | | |
| Adjust rolled-back rate based on prior year majority-vote maximum millage rate | | | |
| 5. | Prior year final gross taxable value from Current Year Form DR-420, Line 7 | \$ 11,350,190,020 | (5) |
| 6. | Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i> | \$ 44,555,171 | (6) |
| 7. | Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12 | \$ 96,929 | (7) |
| 8. | Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i> | \$ 44,458,242 | (8) |
| 9. | Adjusted current year taxable value from Current Year form DR-420 Line 15 | \$ 12,268,169,173 | (9) |
| 10. | Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i> | 3.6239 | per \$1,000 (10) |
| Calculate maximum millage levy | | | |
| 11. | Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i> | 3.6239 | per \$1,000 (11) |
| 12. | Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i> | 1.0569 | (12) |
| 13. | Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i> | 3.8301 | per \$1,000 (13) |
| 14. | Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i> | 4.2131 | per \$1,000 (14) |
| 15. | Current year proposed millage rate | 3.8412 | per \$1,000 (15) |
| 16. | Minimum vote required to levy proposed millage: (Check one) | | |
| <input type="checkbox"/> | a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17. | | |
| <input checked="" type="checkbox"/> | b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. Enter Line 15 on Line 17. | | |
| <input type="checkbox"/> | c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17. | | |
| <input type="checkbox"/> | d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17. | | |
| 17. | The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16)</i> | 3.8412 | per \$1,000 (17) |
| 18. | Current year gross taxable value from Current Year Form DR-420, Line 4 | \$ 12,590,993,817 | (18) |

| | | | |
|---|---|---|---|
| Taxing Authority : | | DR-420MM-P R. 5/12 Page 2 | |
| 19. | Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i> | \$ 48,364,525 | (19) |
| 20. | Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i> | \$ 48,364,525 | (20) |
| DEPENDENT SPECIAL DISTRICTS AND MSTUs | |  | STOP HERE. SIGN AND SUBMIT. |
| 21. | Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM-P)</i> | \$ | (21) |
| 22. | Total current year proposed taxes <i>(Line 19 plus Line 21)</i> | \$ | (22) |
| Total Maximum Taxes | | | |
| 23. | Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM-P)</i> | \$ | (23) |
| 24. | Total taxes at maximum millage rate <i>(Line 20 plus Line 23)</i> | \$ | (24) |
| Total Maximum Versus Total Taxes Levied | | | |
| 25. | Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one) | <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO | (25) |
| S I G N H E R E | Taxing Authority Certification | | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S. |
| | Signature of Chief Administrative Officer : | | Date : |
| | Electronically Certified by Principal Taxing Authority | | 7/18/2024 3:30:14 PM |
| | Title : | Contact Name and Contact Title : | |
| | George Recktenwald - County Manager | Aaron Van Kleeck - Deputy Finance Director | |
| | Mailing Address : | Physical Address : | |
| 123 West Indiana Avenue, | 123 West Indiana Avenue, DeLand Florida 32720 | | |
| City, State, Zip : | Phone Number : | Fax Number : | |
| DeLand Florida 32720 | (386) 736-5934, ext. 12458 | (386) 626-6628 | |

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

**MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE
INSTRUCTIONS**

General Instructions

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

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2024 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

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

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

Specific tax year references in this form are updated each year by the Department.

Line Instructions

Lines 5-10

Only taxing authorities that levied a 2024 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2024 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12

This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

Lines 13 and 14

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 16

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

Line 17

Enter the millage rate indicated by the box checked in Line 16. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.