



CERTIFICATION OF TAXABLE VALUE

DR-420
R. 6/09
Florida Administrative Code
Rule 12DER09-01

Year 2009	County Broward
Principal Authority Central Broward Water Control Districe	Taxing Authority Central Broward Water Control District

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	4,805,776,220	(1)
2.	Current year taxable value of personal property for operating purposes	\$	0	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	0	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$	4,805,776,220	(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.)	\$	0	(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)	\$	4,805,776,220	(6)
7.	Prior year FINAL gross taxable value (From prior year applicable Form DR-403 series)	\$	6,460,925,870	(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 forms DR-420DEBT, Certification of Voted Debt Millage for each debt service levy.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Number	(9)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser			Date 07/01/2009

SECTION II: COMPLETED BY TAXING AUTHORITY

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

10.	Prior year operating millage levy (if prior year millage was adjusted then use adjusted millage from Form DR-422.)		per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10 divided by 1,000)	\$		(11)
12.	Amount, if any, paid or applied in prior year because of an obligation measured by a dedicated increment value (Sum of either Lines 6c or Line 7a for all DR-420TIF forms)	\$		(12)
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Line 12)	\$		(13)
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all DR-420TIF forms)	\$		(14)
15.	Adjusted current year taxable value (Line 6 minus Line 14)	\$		(15)
16.	Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000)		per \$1000	(16)
17.	Current year proposed operating millage rate		per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000)	\$		(18)

Continued on page 2

19.	TYPE of principal authority (check one)	<input 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 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 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. (The sum of Line 13 from all DR-420 forms)	\$		(22)
23.	Current year aggregate rolled-back rate (Line 22 divided by Line 15, multiplied by 1,000)		per \$1,000	(23)
24.	Current year aggregate rolled-back taxes (Line 4 multiplied by Line 23, divided by 1,000)	\$		(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. (Total of Line 18 from all DR-420 forms)	\$		(25)
26.	Current year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied by 1,000)		per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate (Line 26 divided by Line 23, minus 1, multiplied by 100)		%	(27)

First public budget hearing	Date	Time	Place
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SIGN HERE	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of ss. 200.065 and 200.071 or 200.081, F.S.		
	Signature of Chief Administrative Officer			Date
	Title		Contact Name	
	Mailing Address		Physical Address	
	City, State, Zip		Phone Number	Fax Number

Instructions on page 3

**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 Financing*
- 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 their accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight Program - TRIM
725 South Calhoun Street
Tallahassee, Florida 32399-0100

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.

"Nonvoted 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.

All forms for taxing authorities are available on our website at
<http://dor.myflorida.com/dor/property/trimmax.html>



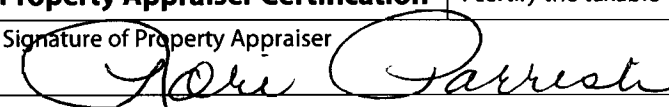
TAX INCREMENT ADJUSTMENT WORKSHEET

DR-420TIF
R. 6/09
Florida Administrative Code
Rule 12DER09-01

Year 2009	County Broward
Principal Authority Central Broward Drainage	Taxing Authority Central Broward Drainage
Community Redevelopment Area Davie CRA	Base Year 1988

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	\$	200,442,120	(1)
2.	Base year taxable value in the tax increment area	\$	55,047,289	(2)
3.	Current year tax increment value (Line 1 minus Line 2)	\$	145,394,831	(3)
4.	Prior year Final taxable value in the tax increment area	\$	256,518,260	(4)
5.	Prior year tax increment value (Line 4 minus Line 2)	\$	201,470,971	(5)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser		Date	07/01/2009

SECTION II: COMPLETED BY TAXING AUTHORITY Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.

6. 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.		%	(6a)
6b.	Dedicated increment value (Line 3 multiplied by the percentage on Line 6a) If value is less than zero, then enter zero on Line 6b	\$	0	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	\$		(6c)
7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:				
7a.	Amount of payment to redevelopment trust fund in prior year	\$		(7a)
7b.	Prior year operating millage levy (Form DR-420, Line 10)		per \$1,000	(7b)
7c.	Taxes levied on prior year tax increment value (Line 5 multiplied by Line 7b, divided by 1,000)	\$	0	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value (Line 7a divided by Line 7c) multiplied by 100		%	(7d)
7e.	Dedicated increment value (Line 7d multiplied by Line 3) divided by 100	\$	0	(7e)

SIGN HERE	Taxing Authority Certification		I certify the calculations, millages and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer				Date
	Title		Contact Name		
	Mailing Address		Physical Address		
	City, State, Zip		Phone Number	Fax Number	

Instructions on page 2

TAX INCREMENT ADJUSTMENT WORKSHEET INSTRUCTIONS

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:

- Section 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
725 South Calhoun Street
Tallahassee, Florida 32399-0100

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.

Complete Line 7 if the payment is based on a calculation other than a specific proportion. Do not complete both Lines 6 and 7.

All forms for taxing authorities are available on our website at
<http://dor.myflorida.com/dor/property/trimmax.html>