

RESOLUTION NO. 2019-5

A RESOLUTION OF THE VILLAGE OF LAZY LAKE, FLORIDA PERTAINING TO THE SUBJECT OF TAXATION; ADVISING THE BROWARD COUNTY PROPERTY APPRAISER OF THE VILLAGE'S PROPOSED AD VALOREM TAXATION MILLAGE RATE, THE VILLAGE'S CALCULATED "ROLLED BACK RATE," AND OF THE TIME, DATE, AND PLACE AT WHICH A PUBLIC HEARING WILL BE HELD TO CONSIDER THE PROPOSED, TENTATIVE MILLAGE RATE AND THE VILLAGE'S TENTATIVE BUDGET FOR THE VILLAGE'S 2019-2020 FISCAL YEAR - ALL SO THAT THE PROPERTY APPRAISER CAN USE SUCH INFORMATION IN PROVIDING CERTAIN REQUIRED NOTICES RELATING TO AD VALOREM TAXATION (E.G. THE "TRIM NOTICE"); DIRECTING THE MAILING OF A COPY OF THIS RESOLUTION TO THE BROWARD COUNTY PROPERTY APPRAISER AND THE UPDATING OF THE DEPARTMENT OF REVENUE DRAFT TAXATION FORMS BY AUGUST 2, 2019; PROVIDING FINDINGS; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE THEREFOR.

WHEREAS, the Village of Lazy Lake is required by Fla. Stat. § 200.065(2)(b) (2018) to advise the Broward County Property Appraiser, within thirty-five (35) days of receiving from such Property Appraiser certain information concerning the taxable value of property within the Village, of: (a) the Village's proposed millage rate, (b) the Village's "rolled back rate" which is required to be computed in accordance with Fla. Stat. §200.065(1) (2018) (herein, the "Rolled Back Rate"), and (c) the time, date, and place at which a public hearing will be held to consider: (i) the Village's tentative millage rate and (ii) the Village's tentative budget for the Village's next ensuing Fiscal Year (which budget commences October 1, 2019 and continues through September 30, 2020 [herein, the "2019-2020 Fiscal Year"]); and,

WHEREAS, there has been prepared by the Mayor and submitted to the Village Council: (a) a budget estimate of the revenue and expenditures for the Village of Lazy Lake's 2019-2020 Fiscal Year, (b) a disclosure of the "Rolled Back Rate", (c) a calculation of the proposed millage rate to fund the budget estimates for the 2019-2020 Fiscal Year, and (d) a proposed time, date, and place at which a public hearing will be held to consider: (i) the Village's proposed, tentative millage rate and (ii) the Village's tentative budget for the Village's 2019-2020 Fiscal Year; and,

WHEREAS, the Village Council has reviewed the aforesaid information at a July 30, 2019 Village Council Special Meeting, has considered any public comment thereto, has made any revisions to the proposed millage rate and the estimate of budgetary expenses and revenue as the Village Council desired, and now wishes to adopt this Resolution so as

to provide information to the Property Appraiser as required by Fla. Stat. §200.065 (2) (b) (2018); and,

WHEREAS, the Village of Lazy Lake does not have facilities within the Village for its Village Council Meetings; and,

WHEREAS, Fla. Stat. §166.0213 (1) (2018) authorizes the Village Council of Lazy Lake, Florida to hold Village Council Meetings within five (5) miles of the exterior boundary of the Village, provided the time and place for such meetings are authorized by Resolution; and,

WHEREAS, this Resolution is adopted to comply with Fla. Stat. §166.0213 (1) (2018) for the required public hearings for the Village Council to consider and approve the tentative millage rate and tentative budget;

NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF LAZY LAKE, FLORIDA, THAT:

Section 1: A Public Hearing shall be held by the Village Council at 6:30 PM. on September 6, 2019 in the Conference Room of the "Zig Zag" Building located at 2201 Wilton Drive, Wilton Manors, Broward County, Florida to consider: (i) the Village's tentative millage rate which will be necessary to fund the Village's 2019-2020 Fiscal Year tentative budget from sources other than Ad Valorem taxes, and (ii), the Village's 2019-2020 Fiscal Year tentative budget. This Section 1 is included in this Resolution for the purpose of complying with the requirements of Fla. Stat. § 200.065(2) (b) (2018) and Fla. Stat. §166.0213 (1) (2018), and the Broward County Property Appraiser is requested to use such identified Public Hearing Date for the for purposes of the notice provided by the Property Appraiser pursuant to Fla. Stat. §200.069 (2018).

Section 2: The Village "Rolled Back Rate," as defined by Fla. Stat. § 200.065 (1) (2018), is 4.5833 mils. This calculation is based upon on the valuation information provided by the Broward County Property Appraiser and the formulas inherent for calculating the Rolled Back Rate as set forth in the Florida Department of Revenue draft DR-420 form.

Section 3: The Village's proposed millage rate for the imposition of millage necessary to fund the Village of Lazy Lake's 2019-2020 Fiscal Year Budget from sources other than Ad Valorem Taxes is 4.798 mils, and the Broward County Property Appraiser is requested to use such identified millage for the for purposes of the notice provided by the Property Appraiser pursuant to Fla. Stat. §200.069 (2018).

Section 4: The Village Administrative Assistant is directed to send a copy of this Resolution to the Broward County Property Appraiser's Office by August 2, 2019. The Mayor (or his designee) is directed to update the on-line Department of Revenue Forms for the Village with the information in Sections 1, 2, and 3 by August 2, 2019.

Section 5: Should any section, paragraph, sentence, clause, phrase or other part of this Resolution be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of this Resolution as a whole or any portion or part thereof, other than the part so declared to be invalid.

Section 6: This Resolution shall become effective immediately after passage by the Village Council and by signature by the Mayor.

PASSED AND ADOPTED BY THE VILLAGE COUNCIL this 30th day of July, 2019.

Council Member	Voice Vote	Absent
John Boisseau	Yea <u>x</u> Nay <u> </u>	<u> </u>
Sally Boisseau	Yea <u>x</u> Nay <u> </u>	<u> </u>
Patrick Kaufman	Yea <u>x</u> Nay <u> </u>	<u> </u>
Carlton Kirby	Yea <u>x</u> Nay <u> </u>	<u> </u>
Ray Nyhuis	Yea <u>x</u> Nay <u> </u>	<u> </u>

SIGNED BY THE MAYOR this 31st day of July, 2019.


MAYOR EVAN ANTHONY

ATTEST:


VILLAGE ADMINISTRATIVE ASSISTANT

APPROVED _____ DATE _____

REQUESTED BY: _____

ATTY. OK: _____
AS TO FORM ONLY

RECORD ENTRY:

I HEREBY CERTIFY that the Original of the foregoing signed Resolution was received by the Village Administrative Assistant and entered into the Public Record this 31st day of July, 2019.


Village Administrative Assistant, Lisa Tayar


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[Print Form](#)

CERTIFICATION OF TAXABLE VALUE

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

Year: 2019	County: BROWARD
Principal Authority: VILLAGE OF LAZY LAKE	Taxing Authority: VILLAGE OF LAZY LAKE

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	7,271,070	(1)
2.	Current year taxable value of personal property for operating purposes	\$	257,288	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	7,528,358	(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.)	\$	14,790	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	7,513,568	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	7,183,418	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES	☒ NO	Number 0 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	☐ YES	☒ NO	Number 0 (9)
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	6/27/2019 10:41 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>		4.7940 per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	34,437	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	0	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	34,437	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	7,513,568	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		4.5833 per \$1000	(16)
17.	Current year proposed operating millage rate		4.7940 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>	\$	36,091	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County	☐ Independent Special District	(19)
		☒ Municipality	☐ Water Management District	
20.	Applicable taxing authority (check one)	☒ Principal Authority	☐ Dependent Special District	(20)
		☐ MSTU	☐ Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	☐ Yes	☒ No	(21)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE - SIGN AND SUBMIT	
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$ 34,437		(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>	4.5833 per \$1,000		(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$ 34,505		(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>	\$ 36,091		(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>	4.7940 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>	4.60 %		(27)
First public budget hearing		Date : 9/6/2019	Time : 6:30 PM EST	Place : 2201 WILTON DRIVE, WILTON MANORS, FL
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 s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :			Date :
	Title : EVAN ANTHONY, VILLAGE MAYOR		Contact Name and Contact Title : EVAN ANTHONY, VILLAGE MAYOR	
	Mailing Address : 2250 Lazy Lane		Physical Address : 2250 Lazy Lane	
	City, State, Zip : Lazy Lake, FL 3305		Phone Number : 954-628-2895	Fax Number :

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

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"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.


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MAXIMUM MILLAGE LEVY CALCULATION **FINAL DISCLOSURE**

For municipal governments, counties, and special districts

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

Year : 2019		County : BROWARD	
Principal Authority : VILLAGE OF LAZY LAKE		Taxing Authority : VILLAGE OF LAZY LAKE	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes	☐ No (1)
IF YES,  STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	4.5833	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from 2018 , Form DR-420MM, Line 13	4.6873	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	4.7940	per \$1,000 (4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.			
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	\$	0 (5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$	0 (6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$	0 (7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$	0 (8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	0 (9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	0.0000	per \$1,000 (10)
Calculate maximum millage levy			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	4.5833	per \$1,000 (11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)	1.0339	(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	4.7387	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	5.2126	per \$1,000 (14)
15.	Current year adopted millage rate	0.0000	per \$1,000 (15)
16.	Minimum vote required to levy adopted millage: (Check one)		(16)
☒	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.		
☐	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to adopted rate. Enter Line 15 on Line 17.		
☐	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.		
☐	d. Referendum: The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.		
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16).	4.7387	per \$1,000 (17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$	7,528,358 (18)

Continued on page 2

Taxing Authority :		DR-420MM R. 5/12 Page 2	
19.	Current year adopted taxes <i>(Line 15 multiplied by Line 18, divided by 1,000).</i>	\$ 0	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000).</i>	\$ 35,675	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM)</i>	\$ 0	(21)
22.	Total current year adopted taxes <i>(Line 19 plus Line 21).</i>	\$ 0	(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).</i>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23).</i>	\$ 35,675	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	☐ YES ☒ 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 :
	Title : EVAN ANTHONY, VILLAGE MAYOR	Contact Name and Contact Title : EVAN ANTHONY, VILLAGE MAYOR	
	Mailing Address : 2250 Lazy Lane	Physical Address : 2250 Lazy Lane	
	City, State, Zip : Lazy Lake, FL 3305	Phone Number : 954-628-2895	Fax Number :

Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.

**MAXIMUM MILLAGE LEVY CALCULATION
FINAL DISCLOSURE
INSTRUCTIONS**

DR-420MM
R. 5/12
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General Instructions

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

- 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 2019 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 shows the maximum millages and taxes levied based on your adoption vote. Each taxing authority must complete, sign, and submit this form to the Department of Revenue with their completed DR-487, *Certification of Compliance*, within 30 days of their final hearing.

Taxing authorities must also submit DR-487V, *Vote Record for Final Adoption of Millage Levy*. This form certifies to the Department of Revenue the vote on the resolution or ordinance stating the millage rate adopted at the final hearing.

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 2018 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 2018 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 adopted 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 adopted millage rate. For a millage requiring more than a majority vote, the adopted millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.


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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: 2019		County: BROWARD	
Principal Authority: VILLAGE OF LAZY LAKE		Taxing Authority: VILLAGE OF LAZY LAKE	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes	☒ No (1)
IF YES,  STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	4.5833	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from 2018 Form DR-420MM, Line 13	4.6873	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	4.7940	per \$1,000 (4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.			
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	\$	0 (5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$	0 (6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$	0 (7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$	0 (8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	0 (9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	0.0000	per \$1,000 (10)
Calculate maximum millage levy			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	4.5833	per \$1,000 (11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)		1.0339 (12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	4.7387	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	5.2126	per \$1,000 (14)
15.	Current year proposed millage rate	4.7940	per \$1,000 (15)
16.	Minimum vote required to levy proposed millage: (Check one)		
☐	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.		
☒	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.		
☐	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.		
☐	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 (Enter rate indicated by choice on Line 16)	4.7940	per \$1,000 (17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$	7,528,358 (18)

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Taxing Authority : VILLAGE OF LAZY LAKE		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>	\$ 36,091	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$ 36,091	(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>	\$ 0	(21)
22.	Total current year proposed taxes <i>(Line 19 plus Line 21)</i>	\$ 36,091	(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>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23)</i>	\$ 36,091	(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)	☒ YES ☐ NO	(25)
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 s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :		Date :
	Title : EVAN ANTHONY, VILLAGE MAYOR	Contact Name and Contact Title : EVAN ANTHONY, VILLAGE MAYOR	
	Mailing Address : 2250 Lazy Lane	Physical Address : 2250 Lazy Lane	
	City, State, Zip : Lazy Lake, FL 3305	Phone Number : 954-628-2895	Fax Number :

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**

DR-420MM-P
R. 5/12
Page 3

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 2019 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 2018 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 2018 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.



CERTIFICATION OF FINAL TAXABLE VALUE

[Reset Form](#)[Print Form](#)

DR-422
R. 5/13
Rule 12D-16.002
Florida Administrative Code
Effective 5/13
Provisional

Year : 2019	County : BROWARD	Is VAB still in session? ☐ Yes ☐ No
Principal Authority : VILLAGE OF LAZY LAKE		Check type : ☐ School District ☐ County ☒ Municipality ☐ Independent Special District ☐ Water Management District
Taxing Authority : VILLAGE OF LAZY LAKE		Check type : ☒ Principal Authority ☐ MSTU ☐ Dependent Special District ☐ Water Management District Basin

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year gross taxable value from Line 4, Form DR-420	\$	7,528,358	(1)
2.	Final current year gross taxable value from Form DR-403 Series	\$	0	(2)
3.	Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100)		-100.00 %	(3)

The taxing authority must complete this form and return it to the property appraiser by _____ time _____ date

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

SECTION II : COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.

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 inapplicable, enter N/A or -0-.

Non-Voted Operating Millage Rate (from resolution or ordinance)

4a.	County or municipal principal taxing authority	0.0000	per \$1,000	(4a)
4b.	Dependent special district	0.0000	per \$1,000	(4b)
4c.	Municipal service taxing unit (MSTU)	0.0000	per \$1,000	(4c)
4d.	Independent Special District	0.0000	per \$1,000	(4d)
4e.	School district	Required Local Effort	0.0000	per \$1,000 (4e)
		Capital Outlay	0.0000	per \$1,000
		Discretionary Operating	0.0000	per \$1,000
		Discretionary Capital Improvement	0.0000	per \$1,000
			0.0000	
		Additional Voted Millage	0.0000	per \$1,000
4f.	Water management district	District Levy	0.0000	per \$1,000 (4f)
		Basin	0.0000	per \$1,000

Are you going to adjust adopted millage ?

☐ YES☐ NO

If No, STOP HERE, Sign and Submit.

Taxing Authority :		DR-422 R. 5/13 Page 2
COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)		
5.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000)</i>	\$ 0 (5)
6.	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) <i>(Line 5 divided by Line 2 multiplied by 1,000)</i>	0.0000 per \$1000 (6)
MSTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)		
7.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)</i>	\$ 0 (7)
8.	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) <i>(Line 7 divided by Line 2, multiplied by 1,000)</i>	0.0000 per \$1000 (8)
S / 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 :
	Title : EVAN ANTHONY, VILLAGE MAYOR	Contact Name and Contact Title : EVAN ANTHONY, VILLAGE MAYOR
	Mailing Address : 2250 Lazy Lane	Physical Address : 2250 Lazy Lane
City, State, Zip : Lazy Lake, FL 3305	Phone Number : 954-628-2895	Fax Number :

INSTRUCTIONS

SECTION I: Property Appraiser

1. Initiate a separate DR-422 form for each DR-420, Certification of Taxable Value, and DR-420S, Certification of School Taxable Value, submitted.
2. Complete Section 1 and sign.
3. Send the original to the taxing authority and keep a copy.

SECTION II: Taxing Authority

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-487, Certification of Compliance, to the Department of Revenue at the address below. Send separately if the DR-487 was previously sent to the Department.

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

All taxing authorities must complete Line 4, millages adopted by resolution/ordinance at final budget hearing.

Counties, municipalities, schools, and water management districts may complete Line 5 and Line 6 only when Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

MSTUs, dependent special districts, and independent special districts may adjust the non-voted millage rate only when Line 3 is greater than plus or minus 3%. (s. 200.065(6), F.S.)

Adjusted millage rate must comply with statutes. The adjusted millage rate entered on Line 6 or Line 8 cannot exceed the rate allowed by other provisions of law or the state constitution.

Multi-county and water management districts must complete a separate DR-422 for each county.



CERTIFICATION OF FINAL TAXABLE VALUE

[Reset Form](#)[Print Form](#)

DR-422
R. 5/13
Rule 12D-16.002
Florida Administrative Code
Effective 5/13
Provisional

Year : 2019	County : BROWARD	Is VAB still in session? ☐ Yes ☐ No
Principal Authority : VILLAGE OF LAZY LAKE		Check type : ☐ School District ☐ County ☒ Municipality ☐ Independent Special District ☐ Water Management District
Taxing Authority : VILLAGE OF LAZY LAKE		Check type : ☒ Principal Authority ☐ MSTU ☐ Dependent Special District ☐ Water Management District Basin

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The taxing authority must complete this form and return it to the property appraiser by _____ time _____ date

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

SECTION II : COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.

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		Discretionary Capital Improvement	0.0000	per \$1,000
			0.0000	
		Additional Voted Millage	0.0000	per \$1,000
4f.	Water management district	District Levy	0.0000	per \$1,000 (4f)
		Basin	0.0000	per \$1,000

Are you going to adjust adopted millage ?

☐ YES☐ NO

If No, STOP HERE, Sign and Submit.

Taxing Authority :		DR-422 R. 5/13 Page 2
COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1% . (s. 200.065(6), F.S)		
5.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000)</i>	\$ 0 (5)
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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.	
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	Title : EVAN ANTHONY, VILLAGE MAYOR	Contact Name and Contact Title : EVAN ANTHONY, VILLAGE MAYOR
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		Fax Number :