Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 27, 2023

Taryn Kryzda, Village Manager
Village of Indiantown
15516 Southwest Osceola Street, Suite B
Indiantown, FL 34956

Re: Truth in Millage (TRIM) Certification

Dear Ms. Kryzda:

The Department of Revenue (Department) has reviewed the millage certification documents submitted by your taxing authority under sections 200.065 and 200.068, Florida Statutes (F.S.). The following errors are violations of the Truth in Millage (TRIM) law. Your taxing authority must correct the errors immediately or be subject to the loss of revenue sharing and ad valorem revenues from millage in excess of the rolled-back rate.

FINDINGS OF FACT

1. The Notice of Proposed Tax Increase advertisement was not one-quarter page.
2. The Budget Summary advertisement did not indicate the ad valorem proceeds as ss. 129.03(3)(b) and 200.065(3)(h) and (l), F.S., require (see attached copy for correct illustration of the ad valorem proceeds).
3. Portions of the property tax levy in the Notice of Proposed Tax Increase advertisement required by s. 200.065(3)(a), F.S., were incorrect (see attached copy for correct amount to advertise). The notice incorrectly stated the tax reductions resulting from value adjustment board (VAB) and other assessment changes.
4. The Budget Summary advertisement did not follow the language required by s. 200.065(3)(l), F.S. See the illustration in the copy attached.

CONCLUSIONS OF LAW

1. Use of an advertisement less than one-quarter page violates s. 200.065(3), F.S., and Rule 12D-17.005(2)(c)2., F.A.C.
2. Failure to indicate ad valorem proceeds in a Budget Summary advertisement constitutes non-compliance with s. 129.03(3)(b) and s. 200.065(3)(h) and (l), F.S., as well as Rule 12D-17.005(2)(c)10., F.A.C.
3. The Notice of Proposed Tax Increase advertisement misstated the reductions resulting from VAB and other assessment changes. This violates s. 200.065(3)(a), F.S., and Rule 12D-17.005(2)(c)6., F.A.C.
4. Failure to comply with proper language in the Budget Summary advertisement violates s. 200.065(3)(l), F.S., and Rule 12D-17.005(2)(c)16., F.A.C.

OPPORTUNITY TO REMEDY

The law provides the taxing authority the opportunity to correct these violations by readvertising, holding a rehearing and recertifying compliance under s. 200.065(13), F.S.

Within 15 days of receipt of this notice, the taxing authority must post the *Notice of Proposed Tax Increase* (with applicable violation clause) and *Budget Summary* advertisements.

Section 200.065(13)(b) and (c), F.S., establishes the requirements stated in this letter. Section 200.065(12), F.S., requires the taxing authority to hold a new millage and budget hearing two to five days following publication of the advertisement.

After advertising and holding the new final hearing, please forward the following to the Property Tax Oversight TRIM office:

- Copies of the advertisements (full page from newspaper) with proofs of publication
- A copy of the resolution/ordinance adopting the millage
- A copy of the resolution/ordinance adopting the budget; and
- *Certification of Compliance* (Form DR-487)

By copy of this notice, the Department is notifying and directing the tax collector to withhold ad valorem tax revenue collected in excess of the rolled-back rate until the taxing authority meets the requirements of law.

By copy of this notice, the Department is notifying the Refunds and Revenue Distribution process of the General Tax Administration program to proceed under ss. 200.065(13)(a), 218.23(1), and 218.63(2), F.S., and Chapter 12D -10, Florida Administrative Code, to withhold revenue sharing funds until the taxing authority corrects its noncompliance or, if not corrected, for 12 months following the Department's determination of noncompliance. If the taxing authority does not correct its noncompliance, the Department will deposit the withheld funds into the General Revenue Fund.

If the taxing authority fails to correct these violations in the manner described in s. 200.065(13), F.S., and does not recertify compliance to the Department after readvertising and holding the rehearings, the taxing authority will forfeit its state revenue sharing funds and ad valorem proceeds in excess of the rolled-back rate. If the taxing authority recertifies compliance and the Department determines the recertification is not in compliance with s. 200.065, F.S., the same consequences will occur.

This determination applies only to the TRIM certification requirements. The Department will send a determination regarding the maximum millage levy requirements of s. 200.065(5), F.S., in a separate notice.

If the taxing authority believes the certification submitted does not support the Department's determination, please consider the following notice.

NOTICE OF RIGHTS

You may have the right to seek an administrative determination of the facts in this matter under chapter 120, F.S., by filing a petition for administrative hearing with the Department's clerk in the Office of General Counsel, Post Office Box 6668, Tallahassee, Florida 32314-6668. Any such petition must meet the requirements of ch. 28-106, Florida Administrative Code, and should be filed, and received, within 15 days from receipt of this notice. Such administrative tribunal has no equitable or injunctive powers under Florida Law. Under section 200.065, F.S., mediation is not available in any administrative dispute of the type of agency action announced in this notice.

If you proceed with the administrative determination and are unsuccessful and you do not correct the noncompliance as outlined in this notice, your ability to levy ad valorem taxes, based on the violations stated in this letter, will be seriously in question.

You may also have the right to adjudicate this matter before a circuit court under ch. 86, F.S., and applicable Florida law.

You have the right to seek judicial review of this order as provided in section 120.68, F.S., by the filing of a Notice of Appeal as provided in Rule 9.110, Florida Rules of Appellate Procedure, with the Department's clerk in the Office of General Counsel, Post Office Box 6668, Tallahassee, Florida 32314-6668 and by filing a copy of the Notice of Appeal accompanied by the applicable filing fees with the appropriate District Court of Appeal. This Notice of Appeal must be filed within 30 days from the date of this order.

If you have any questions, please contact Wyatt Peters at (850) 617-8921.

Sincerely,

Rene Lewis

Rene Lewis, Program Director
Property Tax Oversight

cc: Honorable Ruth Pietruszewski
Martin County Tax Collector

Andrea Hunter, Revenue Program Administrator
Florida Department of Revenue
Refunds and Revenue Accounting

GS/#53.08

Received
10/6/2023
Florida Department of Revenue - TRIM

53.08

Timeline

Continued from Page 32A

pher Cooper.

May 11, 2017

BrightGreen, BrightOrange arrive in West Palm Beach. "Today marks another milestone," Dave Howard, Brightline CEO, said in a news release. "Brightline is a shining example of U.S. manufacturing and innovation."

July 22, 2018

The Orlando leg is delayed to 2020. Brightline officials said it could be three years before the company starts shuttling passengers north to Orlando.

July 24, 2017

Brightline sees first fatal accident. An 18-year-old woman is hit and killed by a test train in Boynton Beach. Boca Raton police rule it a suicide.

July 26, 2017

Martin County and CARE FL write to U.S. Department of Transportation to protest Brightline, saying it was likely the "speculative start-up venture" would default on a federal loan.

Oct. 5, 2017

BrightRed arrives in Florida. And then there were five.

Nov. 2, 2017

In the new railroad service's second fatality, Jennifer Reed, 35, is struck and killed by a northbound Brightline train doing a test run in Deerfield Beach.

Nov. 8, 2017

The West Palm Beach station opens.

Dec. 18, 2017

Brightline announces it has federal approval to sell $1.15 billion in tax-exempt bonds for the second phase of the project, on top of a separate sale of $600 million in bonds for Phase I. The U.S. Department of Transportation approves it within days.

Jan. 12, 2018

A man and a woman reportedly try to beat the train, a VIP preview run on the new service between Fort Lauderdale and West Palm Beach. The man makes it, but Melissa Lavell, 32, is struck and killed. H[illegible] blood tested positive f[illegible] cocaine, opiates and fe[illegible] tanyl, according to t[illegible] medical examiner's r[illegible] port.

Jan. 16, 2018

Brightline's West Palm Beach to Fort Lauderdale passenger service officially begins.

"Our vision doesn't stop here," said Wes Edens, co-founder of Fortress Investment Group, Brightline's parent company. "Our goal is to look at other corridors with similar characteristics — too long to drive, too short to fly."

Jan. 17, 2018

Jeffrey King, 51, is struck and killed by a northbound Brightline train when he pedals his bicycle around the gates in Boynton Beach.

Feb. 12, 2018

Martin and Indian River counties and a Treasure Coast-based citizens group file a lawsuit against the U.S. Department of Transportation and the Federal Railroad Administration, alleging federal officials either ignored or failed to consider the impacts the company's trains could have on the environment, public safety and maritime traffic.

March 11, 2018

Witnesses said John Nitz, 56, was standing on the tracks in Delray Beach and refused to move before he was hit. The medical examiner's office rule it an accident. Nitz's blood tested posi[illegible] [illegible] hospi[illegible] [illegible] minor[illegible] initial information gathered it appears today's incident was a suicide," a Brightline spokesperson said. "Brightline continues working with the local authorities."

May 19, 2018

Service to Miami begins.

June 1, 2018

Christopher Bailey, 46, of Lakeland reportedly jumps in front of the train in Boynton Beach, police said.

June 20, 2018

Police say that Luke Sherrill, 29, of Boca Raton ran in front of a northbound Brightline train in Boynton Beach.

Aug. 29, 2018

Brightline gets approval for $1.15 billion in tax-free bonds for expansion to Orlando. The Florida Development Finance Corp. unanimously approved the private-activity bonds over the objections of numerous Treasure Coast officials who attended the 3½-hour meeting to protest the controversial funding.

Nov. 16, 2018

Brightline is renamed Virgin Trains USA following an investment deal with Virgin Group. Virgin, parent company of Virgin Atlantic airlines and more than 60 media, en[illegible]

November 2018

Martin County and Citizens Against Rail Expansion ends four-year legal battle against Brightline. The settlement guarantees a Treasure Coast station, fencing and additional safety improvements.

Dec. 6, 2018

Virgin Trains/Brightline sees its 11th fatality when a train hit and kills a pedestrian in Lantana.

Dec. 11, 2018

Indian River County announces another lawsuit, this time over the cost of improving and maintaining crossings needed for Virgin Trains to run 32 higher-speed passenger trains along the corridor daily.

See TIMELINE, Page 34A

Ad should be a quarter page

This is a negative number (129.319

Ad valorem proceeds not portrayed

Percent to be rounded to one decimal place - (9.3%)

NOTICE OF PROPOSED TAX INCREASE

The Village of Indiantown has tentatively adopted a measure to increase its property tax levy:

Last year's property tax levy:
- A. Initially proposed tax levy ..... $ 3,251,213
- B. Less tax reductions due to Value Adjustment Board and other assessment changes ..... $ 129,319
- C. Actual property tax levy ..... $ 3,380,529

This year's proposed tax levy ..... $ 3,828,374

All concerned citizens are invited to attend a public hearing on the tax increase to be held on :

Thursday, September 28, 2023
6:00 PM
at
Village Hall Chambers
15516 SW Osceola Street, Suite C.
Indiantown, Florida 34956

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

BUDGET SUMMARY

Village of Indiantown - FISCAL YEAR 2023-2024
PROPOSED OPERATING EXPENDITURES OF THE VILLAGE OF INDIANTOWN ARE (9.25%) LESS THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

General Fund: 1.6304

ESTIMATED REVENUES	Millage per $1,000	GENERAL FUND	WATER AND SEWER FUND	TOTAL ALL FUNDS
Taxes:				
Ad Valorem Taxes	1.6304	$ 3,636,955	-	-
General Government Taxes		3,955,455	-	3,955,455
Permit and Franchise Fees		928,500	106,250	1,034,750
Intergovernmental Revenue		1,130,000	-	1,130,000
Charges for Services		11,000	2,413,570	2,424,570
Fines and Forfeitures		8,000	23,500	31,500
Miscellaneous Revenue		260,000	35,000	295,000
Other Sources		-	-	-
TOTAL SOURCES		$ 6,292,955	2,578,320	8,871,275
Transfers In		150,000	-	150,000
Fund Balances/Reserves/Net assets		-	-	-
TOTAL REVENUES, TRANSFERS & BALANCES		$ 6,442,955	2,578,320	9,021,275
EXPENDITURES				
Personnel Services		2,283,477	849,010	3,132,487
Operating Expenditures		2,334,478	927,360	3,261,838
Capital Outlay/Improvements		865,000	140,000	1,005,000
Grants & Aids		660,000	-	660,000
Debt Service		-	181,950	181,950
Other Financing Uses & Contingency		300,000	350,000	650,000
TOTAL EXPENDITURES		$ 6,442,955	2,428,320	8,871,275
Transfers Out		-	150,000	150,000
Fund Balances/Reserves/Net assets		-	-	-
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES		$ 6,442,955	2,578,320	9,021,275

The tentative adoption and/or final budgets are on file in the office of the above referenced taxing authority as a public record.

HOBBY LOBBY
FIND A LOCATION NEAR YOU OR SHOP ONLINE AT HOBBYLOBBY.COM
STORE HOURS: 9 A.M. - 8 P.M. • CLOSED SUNDAY
PRICES GOOD IN STORES MONDAY, SEPTEMBER 25 – SATURDAY, SEPTEMBER 30, 2023.
PRICES GOOD ONLINE SUNDAY, SEPTEMBER 24 – SATURDAY, SEPTEMBER 30, 2023.

HOME DECOR 50% OFF
Categories Listed
Does not include Seasonal Department or items labeled Gift or 'Your Price'
Decorative Hardware — Knobs, Handles & Hooks
Mirrors — Wall & Table
Shelves
Clocks — Wall & Table
All Memo Boards, Chalkboards & Dry-Erase Boards — Excludes items in the Art Department
Crosses — Wall & Table
Wall Decor — Includes Canvas, Framed Art, Wood, Metal, Wicker & Macramé
Wooden Plaques — Excludes items labeled Gifts
Letters — Wall & Table. Excludes Crafts Department
Fall & Christmas items are not included in Home Decor sale.

REWARD POINTS ARE DELAYED AND INCONVENIENT DISCOUNTS. WE HAVE THOUSANDS OF PRESENT-TIME DISCOUNTS EVERY WEEK.

FALL DECOR, PARTY, FLORAL & CRAFTS — Arrangements, bushes, wreaths, garlands, swags, stems, picks, ribbon and fabric — 40% OFF
CHRISTMAS DECOR — 50% OFF — Includes fabric
CHRISTMAS TREES — 50% OFF — 12 in - 12 ft
CHRISTMAS FLORAL — Arrangements, bushes, wreaths, garlands, swags, stems, picks and ribbon — 50% OFF
CHRISTMAS CRAFTS — 50% OFF
CHRISTMAS LIGHT SETS & ACCESSORIES — 25% OFF — Includes Mini Lights, C9s, Net Lights, LED Lights and Battery Operated Light Strands
WEDDING 40% — Categories Listed — All Items Labeled Studio His & Hers® Invitations, toasting glasses, ring pillows, bouquets and more
Glitter 2 oz 1.99 (3.5 - 4 oz. 2.99)
Faux Fruit & Vegetables 50% OFF
Mini Glue Gun Low or High Temp 2.99 Reg. $3.99
WEARABLE ART — Gildan® Youth and Adult Short-Sleeve T-Shirts Always 2.99 — T-Shirts 30% OFF
PARTY 50% — Most Categories Listed — Does not include Seasonal Department — All Paper Napkins & Plates — Solids & Prints — Always 50% off the marked price* — All Paper Craft & Gift Bags — Includes Solid & Prints — All Rolled Basket & Gift Wrap — Candy Wafers 12 oz bag Price As Marked 2.57 — 12" Balloons 25 Count Solid Color 1.59
FRAMES 50% — Categories Listed — Wall Frames — Collage Frames — Photo Frames — Shadow Boxes — Display Cases
BEST-SELLING BOOKS — Bibles, Devotionals, Gift Books and Children's Books — ALWAYS 40% OFF THE MARKED PRICE*
PAPER CRAFTS — Cricut Mug Press™ $149 — Cricut Hat Press™ $99 — Cricut Maker® 3 $399 — Cricut Bright™ 360 Floor Lamp $149 — Cricut Bright™ 360 Table Lamp $129 — four oh five Basics™ Solid Vinyl - 12x22 5.99 Everyday price — Solid Iron On - 12x24 6.99 Every day price
ART SALE — Master's Touch® & Fine Touch® Single Brushes, Artist Pads & Sketch Books, Tube & Jar Paints, Markers, Pens, Pencils, Markers and Pastels — 40% OFF — Super Value Pack Canvas ALWAYS 12.99 per pack — 2-Pack Canvas 3.99 4.99 7.99
JEWELRY MAKING 50% — Categories Listed — Strung, Tube-d & Packaged Beads and Crystals — the Jewelry Shoppe® Findings & Accessories — Bead Design Co.® — Metal Gallery® — Fairy Tale — Traditions™
ALL FABRIC — By the Yard 40% OFF — Calicos, fleece, home dec, flannel, broadcloth, satin and more — All Fiskars® Scissors, Rotary Cutters, Mats & More 40%
CUSTOM FRAMES 50% — Always 50% off the marked price* Applies to frame only. See store for details. — Compare our prices to our competitors' prices. — FREE QUOTES — See our Great Selection Satisfaction Guaranteed
FURNITURE — ALWAYS 30% OFF THE MARKED PRICE*
SEWING NOTIONS 99¢ — Categories Listed — YKK Zippers Priced $1.49 - $3.49 — Buttons Priced $1.49 - $3.19 — Sew-Ology® Thread Priced $2.99 - $3.49 — Buttons Priced $3.50 - $9.99 1.99 — Bias Tape Includes Hem Tape, Piping & Blanket Binding
*Discounts provided every day; marked prices reflect general U.S. market value for similar products. No coupons or other discounts may be applied to "Your Price" items.

Example of Advertisement for *Notice of Proposed Tax Increase*

Use 100 percent of tax levies in the advertisement, in the format shown below.

NOTICE OF PROPOSED TAX INCREASE

The *(name of taxing authority)* has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy ..... $XX,XXX,XXX

B. Less tax reductions due to Value Adjustment Board and other assessment changes..... $XX,XXX,XXX

C. Actual property tax levy ..... $XX,XXX,XXX

This year's proposed tax levy.....$XX,XXX,XXX

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

(DATE)
(TIME)
at
(MEETING PLACE)

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

Use this ad if your taxing authority's tentatively adopted millage rate is **greater than** the current year rolled-back rate. Hold the final hearing two to five days after advertising.

The *Notice of Proposed Tax Increase* ad must:

- Be a **quarter page** ad
- Have a headline in a font no smaller than 18 point
- Have an adjacent ***Budget Summary*** advertisement
- **Not** be published in the legal or classified section
- Be published in a newspaper of general circulation in the county or in its geographically limited insert
- **Not** deviate from the specified language
- **Not** be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications
- Advertise the final hearing within 15 days of the tentative (first) hearing
- Show 100 percent of tax levies.

Example of Tax Increase Advertisement when Last Year's Actual Levy Less Than Initially Proposed Levy

Use 100 percent of tax levies in the advertisement, as in the example below.

NOTICE OF PROPOSED TAX INCREASE

The *(name of taxing authority)* has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy	$	47,969
B. Less tax reductions due to Value Adjustment Board and other assessment changes	$	3,833
C. Actual property tax levy	$	44,136
This year's proposed tax levy	**$**	**49,740**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

(DATE)
(TIME)
at
(MEETING PLACE)

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

To complete the above ***Notice of Proposed Tax Increase*** advertisement, use the information from the following forms:

Last year's proposed tax levy:

A. $47,969 **Prior year Form DR-420**, line 25

B. $ 3,833 Subtract line C from line A to calculate line B

C. $44,136 **Current year Form DR-420**, line 11 (sum of all **Forms DR-420** line 11 if you have MSTUs or dependent special districts)

This year's proposed tax levy:

$49,740 (current year's tentatively adopted millage rate x current year gross taxable value) ÷ 1,000 (line 4, current year Form DR-420)

If the tentatively adopted millage rate is **the same as** the proposed millage rate, use the current year **Form DR-420**, line 25, as shown on next pages.

Budget Summary Advertisement Requirements

An adjacent ***Budget Summary*** advertisement meeting the requirements of s. 129.03(3)(b), F.S., must accompany all required TRIM advertisements. This summary will show for each budget and the total of all budgets the proposed tax millages, balances, and reserves. It must also display the total of each major classification of receipts and expenditures, classified according to the classification of accounts prescribed by the appropriate state agency (s. 129.03(3)(b), F.S.).

Note: "Proposed operating budget expenditures" or "operating expenditures" means all monies of local government, including dependent special districts, that the local government:

- Spent or could spend during the applicable fiscal year; or
- Retained or could retain as a balance for future spending in the fiscal year

However, those monies that the local government holds or uses in trust, agency, or internal service funds and expenditures of bond proceeds for capital outlay or for advanced refunded debt principal are excluded (s. 200.065(3)(l), F.S.).

The ***Budget Summary*** advertisement must present all proposed budgets and state all tentative millages (ss. 200.065(3)(l) and 129.03(3)(b), F.S.). The advertisements must include the statement of increase in operating expenditures in **bold** type if the proposed operating budget expenditures for the upcoming year are greater than those of the current year. There are no size requirements.

The *Budget Summary* advertisement must:

- Show all tentatively adopted millage rates:
  - General Fund
  - Dependent District
  - MSTU
  - Voted Debt Service
- Show all funds
- Have a balanced budget
  - All funds should balance.
  - The total of all funds should balance.
- Show a line item for Reserves
- Have an adjacent ad (***Notice of Proposed Tax Increase*** ad **or** ***Notice of Budget Hearing*** ad – **not both**)
- Comply with sections 129 and 166, F.S., and all statutory budget requirements
- Have at least 95% of ad valorem taxes included in the budget for each millage rate shown.
  Not be in the legal or classified section of the newspaper

Example of Calculation of 95 Percent Ad Valorem Proceeds

Each millage rate must include at least 95 percent ad valorem proceeds in the budget. For example, for a Town in Florida that is a taxing authority, here's the calculation for 95% of ad valorem proceeds:

Line 4 (**DR-420**) x .95 x Tentative/Advertised Millage = MINIMUM REQUIREMENT

Line 4 (**DR-420DEBT**) x .95 x Tentative/Advertised Debt Millage = MINIMUM REQUIREMENT

Line 4, Form **DR-420** Millage

$11,252,100 x .95 x 4.4205 per $1,000 = $47,253

Line 4, Form **DR-420DEBT**

$11,252,100 x .95 x 1.0000 per $1,000 = $10,689

TOTAL = $57,942

Minimum ad valorem proceeds to include in the budget:

$47,253 4.4205 = Millage Rate

$10,689 1.0000 = Voted Debt Service

$57,942 = Total minimum ad valorem proceeds included in the budget

MILLAGE	**OPERATING**	**DEP/MSTU/DEBT**
Proposed	4.4205	1.0000
Tentative/advertised	4.4205	1.0000

Statement for Budget Increase

Include the following statement (in **bold**) if the proposed operating budget expenditures are more than the prior year's total operating expenditures and the applicable percentage is greater than zero.

Calculation:

[(Current year budget - prior year budget) ÷ prior year budget] x 100

Is this amount greater than zero? If so, use this statement:

THE PROPOSED OPERATING BUDGET EXPENDITURES OF *(name of taxing authority)* **ARE** *(percent rounded to one decimal place)* **MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.** (s.200.065(3)(i), F.S.)

Example: Non-Compliance with Violation Clause

Notice of Proposed Tax Increase

NOTICE OF PROPOSED TAX INCREASE

THE PREVIOUS NOTICE PLACED BY THE VILLAGE OF INDIANTOWN HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

The Village of Indiantown has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A.	Initially proposed tax levy	$ 3,251,213
B.	Less tax reductions due to Value Adjustment Board and other assessment changes	$ (129,316)
C.	Actual property tax levy	$ 3,380,529

This year's proposed tax levy.....$ 3,828,374

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

(DATE)
(TIME)
at
(MEETING PLACE)

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

Use this ad if your taxing authority's tentatively adopted millage rate is **greater than** the current year rolled-back rate.

The notice of proposed tax increase ad will:

- Be advertised WITHIN 15 DAYS OF NOTIFICATION of Non-Compliance from the Department of Revenue.
- Have the violation clause in boldfaced type.
- Be a **full 1/4 page** ad.
- Have an adjacent Budget Summary advertisement.
- Have a millage rate above the rolled-back rate.
- Hold Final Hearing within 2 to 5 days after advertised.

FLORIDA DEPARTMENT OF REVENUE

CERTIFICATION OF COMPLIANCE

Chapter 200, Florida Statutes
and Sections 218.23 and 218.63, Florida Statutes

☐ **Check if E-TRIM Participant**

DR-487
R. 06/22
Rule 12D-16.002
Florida Administrative Code
Effective 06/22

FISCAL YEAR :	County : Select County	☐ **Check if new address**

Taxing Authority :

Mailing Address :

Physical Address :

City, State, Zip :

Date of Final Hearing :

Taxing authorities must file Form DR-487 with the required attachments within 30 days of the final hearing. Send completed TRIM Compliance packages by:

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

Certified Mail or Overnight Delivery
Florida Department of Revenue
Property Tax Oversight – TRIM Section
2450 Shumard Oak Blvd., RM 2-3200
Tallahassee, FL 32399-0216

Trim package submission email address: ptotrimpackages@floridarevenue.com

All Taxing Authorities, Except School Districts

E-TRIM Participants only need to submit items 1-3

WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:

☐ 1. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.)

☐ 2. Ordinance or Resolution:
   a. Adopting the final millage rate, with percent change of rolled-back rate shown and
   b. Adopting the final budget, indicating order of adoption. **DO NOT SEND ENTIRE BUDGET.**

☐ 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements
   a. Budget Summary Advertisement.
   b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.
   c. COUNTIES ONLY: DR-529, *Notice - Tax Impact of the Value Adjustment Board*, within 30 days of completion.

☐ 4. Copy of DR-420, *Certification of Taxable Value*, include DR-420TIF, *Tax Increment Adjustment Worksheet* and DR-420DEBT, *Certification of Voted Debt Millage,* if applicable.

☐ 5. DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*.

☐ 6. DR-487V, *Vote Record for Final Adoption of Millage Levy.*

☐ 7. DR-422, *Certification of Final Taxable Value*,** and DR-422DEBT *Certification of Final Voted Debt Millage*, if applicable.

*(See Rule 12D-17.004(2)(a), F.A.C.)

School Districts

E-TRIM Participants only need to submit items 1-4

WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:

☐ 1. ESE 524, *Millage Resolution*.

☐ 2. Resolution or Ordinance Adopting Budget, indicating order of adoption.

☐ 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements:
   a. Budget Summary Advertisement.
   b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.
   c. Notice of Tax for School Capital Outlay.
   d. Amended Notice of Tax for School Capital Outlay.

☐ 4. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.)

☐ 5. Copy of DR-420S, *Certification of School Taxable Value* and DR-420DEBT, *Certification of Voted Debt Millage,* if applicable.

☐ 6. DR-422, *Certification of Final Taxable Value*** and DR-422DEBT, *Certification of Final Voted Debt Millage,* if applicable.

*(See Rule 12D-17.004(2)(b), F.A.C.)

****If you have not received Form DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. If you do not include all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F. S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63. F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.**

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 : ☐ ***Check if new contact*** | Date :

☐ Mr. ☐ Ms. | Print Name of Chief Administrative Officer : | Title :

Contact Name and Contact Title : ☐ ***Check if new contact*** | E-mail Address :

Phone Number : | Fax Number :

All TRIM forms for taxing authorities are available on our website at: **https://floridarevenue.com/property/Pages/TRIM.aspx**

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C. The forms may be available on your county property appraiser's website or the Department of Revenue's website at https://floridarevenue.com/property/Pages/Forms.aspx.

Form	Form Title
DR-420	Certification of Taxable Value
DR-420DEBT	Certification of Voted Debt Millage
DR-420MM	Maximum Millage Levy Calculation, Final Disclosure
DR-420S	Certification of School Taxable Value
DR-420TIF	Tax Increment Adjustment Worksheet
DR-422	Certification of Final Taxable Value
DR-422DEBT	Certification of Final Voted Debt Millage
DR-487V	Vote Record for Final Adoption of Millage Levy
DR-529	Notice Tax Impact of Value Adjustment Board

Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 20, 2023

Taryn Kryzda, Village Manager
Village of Indiantown
15516 Southwest Osceola Street, Suite B
Indiantown, FL 34956

RE: Maximum Millage Levy Calculation Final Disclosure

Dear Ms. Kryzda:

The Department of Revenue (Department) has reviewed the maximum millage levy calculation final disclosure documents submitted by your taxing authority. The review included millage levying process documents and documents relating to the total taxes levied by your principal taxing authority, dependent special districts and municipal service taxing units (for counties). Based on the review of documents submitted for these entities, the Department determined that your taxing authority is in compliance with the requirements of maximum total taxes levied, and thus the maximum millage levy requirements of section 200.065(5), Florida Statutes (F.S.).

This determination applies only to the maximum millage levy requirements of section 200.065(5), F.S. The Department will send a determination regarding the Truth in Millage certification requirements of s. 200.065, F.S., in a separate notice.

Sincerely,

Rene Lewis

Rene Lewis, Program Director
Property Tax Oversight

GS/#53.08