



**RESOLUTION NO. 878**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SEWALL'S POINT, FLORIDA, ADOPTING THE FINAL MILLAGE RATE FOR THE TOWN OF SEWALL'S POINT FOR THE FISCAL YEAR COMMENCING ON OCTOBER 1, 2019 AND ENDING ON SEPTEMBER 30, 2020; AND PROVIDING FOR AN EFFECTIVE DATE AND OTHER PURPOSES.**

**WHEREAS**, the Town of Sewall's Point, Florida (hereinafter, "Town") is a duly constituted municipality having such power and authority conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

**WHEREAS**, the Town has this date held a properly advertised public hearing pursuant to the requirements of 200.065, Florida Statutes, to adopt a final millage rate for the 2019-2020 fiscal year; and

**WHEREAS**, it is the will and desire of the Town Commission that the final millage rate be approved and adopted as set forth below.

**NOW THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF SEWALL'S POINT, FLORIDA:**

**Section 1.** The whereas clauses are incorporated herein as true and correct and as the legislative findings of the Town Commission.

**Section 2.** The Town Commission of the Town of Sewall's Point does hereby adopt its final operating millage rate of **2.8700** mills to be levied for the General Fund upon all real land tangible personal property located with the boundaries of the above named taxing authority.

**Section 3.** The FY 2019-2020 operating millage rate of **2.8700** mills is greater than the rolled-back rate of **2.7811** mills by **3.20 %**

**ADOPTED** at a regular meeting this 26<sup>th</sup> day of September 2019

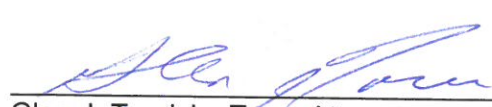
TOWN OF SEWALL'S POINT, FLORIDA

  
\_\_\_\_\_  
Vinny Barre, Mayor

ATTEST:

  
\_\_\_\_\_  
Cheryl White, MMC, Town Clerk



  
\_\_\_\_\_  
Glen J. Torcivia, Town Attorney  
Florida Bar No. 343374

Approved as to form and legal sufficiency

Vinnie Barile  
Mayor

FRANK FENDER  
Vice Mayor

James W. Campo, CFP  
Commissioner

DAVID KURZMAN  
Commissioner

KIJA MAYFIELD  
Commissioner

# TOWN OF SEWALL'S POINT



PAMELA MAC'KIE WALKER  
Town Manager

CHERYL WHITE, MMC  
Town Clerk

TINA CIECHANOWSKI  
Chief of Police

JOHN ADAMS  
Building & Facilities Director

September 26, 2019

Florida Department of Revenue  
Property Tax Oversight  
TRIM Compliance  
Post Office Box 3000  
Tallahassee, FL 32315-3000

Dear TRIM Staff:

Attached are copies of Form DR-420MM along with Resolutions No. 878 and 879 regarding the FY 2019-2020 millage rate and FY 2019-2020 budget respectively, voted by the Sewall's Point Town Commission at its meeting on Thursday September 26, 2019.

Thank you for your assistance.

Sincerely,

A handwritten signature in cursive script, appearing to read "Cheryl White".

Cheryl White, MMC  
Town Clerk

(enclosures)

Vinnie Barile  
Mayor

FRANK FENDER  
Vice Mayor

James W. Campo, CFP  
Commissioner

DAVID KURZMAN  
Commissioner

KIJA MAYFIELD  
Commissioner

# TOWN OF SEWALL'S POINT



PAMELA MAC'KIE WALKER  
Town Manager

CHERYL WHITE, MMC  
Town Clerk

TINA CIECHANOWSKI  
Chief of Police

JOHN ADAMS  
Building & Facilities Director

September 26, 2019

Honorable Ruth Pietruszewski, CFC  
Martin County Tax Collector  
111 SE Federal Highway # 330  
Stuart, FL 34994

Dear Ms. Pietruszewski:

Attached are copies of Form DR-420MM along with Resolutions No. 878 and 879 regarding the FY 2019-2020 millage rate and FY 2019-2020 budget respectively, voted by the Sewall's Point Town Commission at its meeting on Thursday September 26, 2019.

Thank you for your assistance.

Sincerely,

A handwritten signature in cursive script, appearing to read "Cheryl White".

Cheryl White, MMC  
Town Clerk

(enclosures)

Vinnie Barile  
Mayor

FRANK FENDER  
Vice Mayor

James W. Campo, CFP  
Commissioner

DAVID KURZMAN  
Commissioner

KIJA MAYFIELD  
Commissioner

# TOWN OF SEWALL'S POINT



PAMELA MAC'KIE WALKER  
Town Manager

CHERYL WHITE, MMC  
Town Clerk

TINA CIECHANOWSKI  
Chief of Police

JOHN ADAMS  
Building & Facilities Director

September 26, 2019

Honorable Laurel Kelly, CFA  
Martin County Property Appraiser  
111 SE Federal Highway # 330  
Stuart, FL 34994

Dear Ms. Kelly:

Attached are copies of Form DR-420MM along with Resolutions No. 878 and 879 regarding the FY 2019-2020 millage rate and FY 2019-2020 budget respectively, voted by the Sewall's Point Town Commission at its meeting on Thursday September 26, 2019.

Thank you for your assistance.

Sincerely,

A handwritten signature in cursive script, appearing to read "Cheryl White", written in black ink.

Cheryl White, MMC  
Town Clerk

(enclosures)

One South Sewall's Point Road, Sewall's Point, Florida 34996  
Town Hall (772) 287-2455 • Fax (772) 220-4765 • E-Mail: CWhite@sewallspint.org  
Police Department (772) 781-3378 • Fax (772) 286-7669 •



# CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

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

Year: 2019	County: MARTIN
Principal Authority: TOWN OF SEWALL'S POINT	Taxing Authority: TOWN OF SEWALL'S POINT

## SECTION I: COMPLETED BY PROPERTY APPRAISER


1.	Current year taxable value of real property for operating purposes	\$	695,847,943	(1)
2.	Current year taxable value of personal property for operating purposes	\$	4,127,948	(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>	\$	699,975,891	(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.)	\$	6,304,211	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	693,671,680	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	672,193,659	(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 type="checkbox"/> YES	<input checked="" type="checkbox"/> 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	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0 (9)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser:	Date:		
	Electronically Certified by Property Appraiser	6/26/2019 12:06 PM		

## 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>		2.8700	per \$1,000 (10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	1,929,196	(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>	\$	1,929,196	(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>	\$	693,671,680	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		2.7811	per \$1000 (16)
17.	Current year proposed operating millage rate		2.8700	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>	\$	2,008,931	(18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District		
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	(19)	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District		
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	(20)	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)	
<b>DEPENDENT SPECIAL DISTRICTS AND MSTUS</b>			<b>STOP HERE - SIGN AND SUBMIT</b>		
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>		\$ 1,929,196	(22)	
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>	2.7811	per \$1,000	(23)	
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$ 1,946,703		(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>		\$ 2,008,931	(25)	
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>	2.8700	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>		3.20 %	(27)	
<b>First public budget hearing</b>		Date : 9/12/2019	Time : 5:05 PM EST	Place : Town of Sewall's Point Town Hall, One South Sewall's Point Road, Sewall's Point, Florida 34996	
S I G N  H E R E	<b>Taxing Authority Certification</b>		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 : Pam Walker, TOWN MGR		Contact Name and Contact Title : Pam Walker, TOWN MGR		
	Mailing Address : ONE SOUTH SEWALL'S POINT RD		Physical Address : ONE SOUTH SEWALL'S POINT RD		
	City, State, Zip : SEWALL'S POINT, FL 34996		Phone Number : 7722872455	Fax Number : 7722204765	



# 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 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: <b>2019</b>	County: <b>MARTIN</b>		
Principal Authority: TOWN OF SEWALL'S POINT	Taxing Authority: TOWN OF SEWALL'S POINT		
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 type="checkbox"/> No	(1)
<b>IF YES,  STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.</b>			
2. Current year rolled-back rate from Current Year Form DR-420, Line 16	2.7811	per \$1,000	(2)
3. Prior year maximum millage rate with a majority vote from <b>2018</b> , Form DR-420MM, Line 13	2.8304	per \$1,000	(3)
4. Prior year operating millage rate from Current Year Form DR-420, Line 10	2.8700	per \$1,000	(4)
<b>If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.</b>			
<b>Adjust rolled-back rate based on prior year majority-vote maximum millage rate</b>			
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 <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$	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 <i>(Line 6 minus Line 7)</i>	\$	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 <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	0.0000	per \$1,000	(10)
<b>Calculate maximum millage levy</b>			
11. Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i>	2.7811	per \$1,000	(11)
12. Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>	<b>1.0339</b>		(12)
13. Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	2.8754	per \$1,000	(13)
14. Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	3.1629	per \$1,000	(14)
15. Current year adopted millage rate	0.0000	per \$1,000	(15)
16. <b>Minimum vote required to levy adopted millage:</b> (Check one)			
<input checked="" 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. <b>Enter Line 13 on Line 17.</b>			
<input 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 adopted rate. <b>Enter Line 15 on Line 17.</b>			
<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 adopted rate. <b>Enter Line 15 on Line 17.</b>			
<input type="checkbox"/> d. Referendum: The maximum millage rate is equal to the adopted rate. <b>Enter Line 15 on Line 17.</b>			
17. The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16).</i>	2.8754	per \$1,000	(17)
18. Current year gross taxable value from Current Year Form DR-420, Line 4	\$	699,975,891	(18)



Taxing Authority :		
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> ).	\$ 2,012,711 (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> ).	\$ 2,012,711 (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)	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	(25)
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**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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Signature of Chief Administrative Officer :		Date :	
Title : Pam Walker, TOWN MGR		Contact Name and Contact Title : Pam Walker, TOWN MGR	
Mailing Address : ONE SOUTH SEWALL'S POINT RD		Physical Address : ONE SOUTH SEWALL'S POINT RD	
City, State, Zip : SEWALL'S POINT, FL 34996		Phone Number : 7722872455	Fax Number : 7722204765

**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**

**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.



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: <b>2019</b>		County: <b>MARTIN</b>	
Principal Authority: TOWN OF SEWALL'S POINT		Taxing Authority: TOWN OF SEWALL'S POINT	
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><b>IF YES,  STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.</b></p>			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	2.7811 per \$1,000	(2)
3.	Prior year maximum millage rate with a majority vote from <b>2018</b> Form DR-420MM, Line 13	2.8304 per \$1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	2.8700 per \$1,000	(4)
<b>If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.</b>			
<b>Adjust rolled-back rate based on prior year majority-vote maximum millage rate</b>			
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 <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$ 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 <i>(Line 6 minus Line 7)</i>	\$ 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 <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	0.0000 per \$1,000	(10)
<b>Calculate maximum millage levy</b>			
11.	Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i>	2.7811 per \$1,000	(11)
12.	Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>	<b>1.0339</b>	(12)
13.	Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	2.8754 per \$1,000	(13)
14.	Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	3.1629 per \$1,000	(14)
15.	Current year proposed millage rate	2.8700 per \$1,000	(15)
16.	<b>Minimum vote required to levy proposed millage:</b> (Check one) (16)		
<input checked="" 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. <b>Enter Line 13 on Line 17.</b>		
<input 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. <b>Enter Line 15 on Line 17.</b>		
<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. <b>Enter Line 15 on Line 17.</b>		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the proposed rate. <b>Enter Line 15 on Line 17.</b>		
17.	The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16)</i>	2.8754 per \$1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 699,975,891	(18)

Taxing Authority : TOWN OF SEWALL'S POINT			
19.	Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i>	\$ 2,008,931	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$ 2,012,711	(20)
<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>		 <b>STOP HERE. SIGN AND SUBMIT.</b>	
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>	\$ 2,008,931	(22)
<b>Total Maximum Taxes</b>			
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>	\$ 2,012,711	(24)
<b>Total Maximum Versus Total Taxes Levied</b>			
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 checked="" type="checkbox"/> YES <input type="checkbox"/> NO	(25)
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>	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 : Pam Walker, TOWN MGR	Contact Name and Contact Title : Pam Walker, TOWN MGR	
	Mailing Address : ONE SOUTH SEWALL'S POINT RD	Physical Address : ONE SOUTH SEWALL'S POINT RD	
	City, State, Zip : SEWALL'S POINT, FL 34996	Phone Number : 7722872455	Fax Number : 7722204765

**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 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: MARTIN	Is VAB still in session? <input type="checkbox"/> Yes <input type="checkbox"/> No
Principal Authority: TOWN OF SEWALL'S POINT		Check type : <input type="checkbox"/> School District <input type="checkbox"/> County <input checked="" type="checkbox"/> Municipality <input type="checkbox"/> Independent Special District <input type="checkbox"/> Water Management District
Taxing Authority: TOWN OF SEWALL'S POINT		Check type : <input checked="" type="checkbox"/> Principal Authority <input type="checkbox"/> MSTU <input type="checkbox"/> Dependent Special District <input type="checkbox"/> Water Management District Basin

**SECTION I : COMPLETED BY PROPERTY APPRAISER**

1.	Current year gross taxable value from Line 4, Form DR-420	\$	699,975,891	(1)
2.	Final current year gross taxable value from Form DR-403 Series	\$	0	(2)
3.	Percentage of change in taxable value <i>(Line 2 divided by Line 1, minus 1, multiplied by 100)</i>		-100.00 %	(3)

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

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	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	0.0000	per \$1,000	(4e)
	Required Local Effort	0.0000	per \$1,000	
	Capital Outlay	0.0000	per \$1,000	
	Discretionary Operating	0.0000	per \$1,000	
	Discretionary Capital Improvement	0.0000	per \$1,000	
	Additional Voted Millage	0.0000	per \$1,000	
4f.	Water management district	0.0000	per \$1,000	(4f)
	Basin	0.0000	per \$1,000	

<b>Are you going to adjust adopted millage ?</b>	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<b>If No, STOP HERE, Sign and Submit.</b>
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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)

<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		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 : Pam Walker, TOWN MGR		Contact Name and Contact Title : Pam Walker, TOWN MGR		
	Mailing Address : ONE SOUTH SEWALL'S POINT RD		Physical Address : ONE SOUTH SEWALL'S POINT RD		
	City, State, Zip : SEWALL'S POINT, FL 34996		Phone Number : 7722872455	Fax Number : 7722204765	

### 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.



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Print Form

DR-422  
R. 5/13  
Rule 12D-16.002  
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Taxing Authority: TOWN OF SEWALL'S POINT		Check type: <input checked="" type="checkbox"/> Principal Authority <input type="checkbox"/> MSTU <input type="checkbox"/> Dependent Special District <input type="checkbox"/> 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

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

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

<b>Are you going to adjust adopted millage ?</b>	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<b>If No, STOP HERE, Sign and Submit.</b>
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Taxing Authority :

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

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