



# DISTRIBUTION TO FISCALLY CONSTRAINED COUNTIES APPLICATION

DR-420FC  
Rule 12D-16.002, F.A.C.  
Effective 09/18  
Page 1 of 3

Application is due November 15

\_\_\_\_\_ County

Year 20

	1	2	3	4	5	6	7	8
Taxing Jurisdiction Levy	Current Year Taxable Value	Current Year Reduction Due to Amendment 1	Current Year Reduction Due to Conservation Lands	Reduction in TPP Taxable Value for Citrus Production/Packing	Current Year Millage Levy	Prior Year Millage Levy	Current Year Rolled-Back Rate	Current Year Maximum Millage with Majority Vote
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				

Column 1: DR-420, Line 4  
 Column 2: Property appraiser estimate (See page 2.)  
 Column 3: Property appraiser estimate (See page 2.)  
 Column 4: Property appraiser estimate (See page 2.)

Column 5: Current year millage levy as certified to the property appraiser by the county and included on the tax bill

Column 6: DR-420, Line 10  
 Column 7: DR-420, Line 16  
 Column 8: DR-420MM, Line 13

\_\_\_\_\_  
Signature of property appraiser

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of county official

\_\_\_\_\_  
Date

See instructions on page 2.

## Instructions

Fiscally constrained counties should use this form to apply for legislatively appropriated funds to offset the reductions in property tax revenue that are a direct result of each of the following:

- a. Provisions in Article VII of the Florida Constitution including the additional \$25,000 homestead exemption, the \$25,000 tangible personal property tax exemption, homestead assessment difference transferability, and the 10% assessment increase limitation on nonhomestead property. (Section 218.12, Florida Statutes)
- b. Sections 3(f) and 4(b) of Article VII, Florida Constitution, including the tax exemption for real property dedicated in perpetuity for conservation purposes and classified use assessments for land used for conservation purposes. (Section 218.125, F.S.)
- c. Section 218.135, F.S., includes the offset for tax loss associated with reductions in value of certain citrus fruit packing and processing equipment resulting from implementing s. 193.4516, F.S. This applies to the 2018 property tax roll.

Qualifying counties are those qualifying as fiscally constrained counties as defined in s. 218.67(1), F.S. The property appraiser of a qualifying county should complete this form to apply for these funds.

List information for all millage levies by the county government, special districts dependent on the county, and county municipal service taxing units. This includes operating levies, debt service levies, and millages levied for two years or less under s. 9(b), Article VII, of the Florida Constitution. Do NOT include levies by taxing jurisdictions other than those listed above.

For each levy, include columns 1 through 5. When applicable, include columns 6, 7, and 8.

**Col 1. Current Year Taxable Value:** Form DR-420, line 4.

For debt service millages and millages levied for two years or less under s. 9(b), Article VII of the Florida Constitution, the current taxable value should be the value included on the current year DR-420DEBT.

**Col 2. Current Year Reduction in Taxable Value due to Amendment 1:** estimated by property appraiser.

Calculate the reduction in taxable value caused by:

- The additional \$25,000 homestead exemption for non-school levies.
- The \$25,000 tangible personal property exemption.
- The 10% assessment increase limitation on nonhomesteaded property.
- Homestead assessment differences first transferred on the current tax roll.

The estimated values should be comparable to the values certified on Forms DR-420, DR-489, and DR-403. The estimate should NOT include any impact of the above provisions on property that is already totally exempt from taxation.

**Col 3. Current Year Reduction in Taxable Value Due to Property Used for Conservation Purposes:** estimated by property appraiser

Calculate the reduction in taxable value caused by:

- The tax exemption for real property dedicated in perpetuity for conservation purposes.
- Classified use assessments for land used for conservation purposes.

The estimated values should be comparable to the values certified on Form DR-420, DR-489, and DR-403. The estimate should NOT include any impact of the above provisions on property that is already totally exempt from taxation.

**Col. 4. Reduction in TPP Taxable Value for Citrus Production/Packing Equipment Not in Use.**

Calculate the reduction in taxable value as:

- The difference between the just value of the tangible personal property owned and operated by a citrus fruit packing or processing facility that is no longer used in the operation of the facility due to the effects of Hurricane Irma or to citrus greening and the salvage value of the equipment, less any other tangible personal property exemptions allowed.

The estimates should be comparable to the values certified on the tangible personal property tax roll and Forms DR-403V and DR-489V. The estimate should not include any impact of the above provisions on property that is already totally exempt from taxation.

- Col 5. Current Year Millage Levy: Millage levy as certified by the county to the property appraiser and included on the tax bill.
- Col 6. Prior Year Millage Levy: Form DR-420, line 10, if applicable.
- Col 7. Current Year Rolled-back Rate: Form DR-420, line 16, if applicable.
- Col 8. Current Year Maximum Millage with Majority Vote: Form DR-420MM, line 13, if applicable.

Applications are due by November 15.

**Mail your application to:**

Florida Department of Revenue  
Property Tax Oversight: Fiscally Constrained Counties  
P.O. Box 3000  
Tallahassee, Florida 32315-3000

**Or Email your signed application to:**

[PTOResearchAnalysis@FloridaRevenue.com](mailto:PTOResearchAnalysis@FloridaRevenue.com)

Note: Section 192.047(2), Florida Statutes, provides "When the deadline for filing an ad valorem tax application or return falls on a Saturday, Sunday, or legal holiday, the filing period shall extend through the next working day immediately following such Saturday, Sunday, or legal holiday."

**References**

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available on the Department of Revenue's website at <http://floridarevenue.com/property/Pages/Forms.aspx>.

<b><u>Form Number</u></b>	<b><u>Form Title</u></b>
DR-420	Certification of Taxable Value
DR-420MM	Maximum Millage Levy Calculation, Final Disclosure
DR-420DEBT	Certification of Voted Debt Millage
DR-489	Tax Roll Certification
DR-403	Tax Roll Certification
DR-403V	The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data
DR-489V	The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data