



CERTIFICATION OF VOTED DEBT MILLAGE

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DR-420DEBT

R. 6/10

Rule 12D-16.002

Florida Administrative Code

Effective 11/12

Year : 2023	County : PALM BEACH
Principal Authority : Delray Beach	Taxing Authority : Delray Beach
Levy Description : Delray Beach Debt	

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	15,953,285,090	(1)
2.	Current year taxable value of personal property for operating purposes	\$	425,460,229	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	8,487,696	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$	16,387,233,015	(4)
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/27/2023 9:31 AM	

SECTION II: COMPLETED BY TAXING AUTHORITY

5.	Current year proposed voted debt millage rate	0.1371	per \$1,000	(5)
6.	Current year proposed millage voted for 2 years or less under s. 9(b) Article VII, State Constitution	0.0000	per \$1,000	(6)
SIGN HERE	Taxing Authority Certification		I certify the proposed millages and rates are correct to the best of my knowledge.	
	Signature of Chief Administrative Officer :		Date :	
	Electronically Certified by Taxing Authority		7/20/2023 11:44 AM	
	Title : Terrence Moore, City Manager	Contact Name and Contact Title : Hugh Dunkley, Chief Financial Officer		
	Mailing Address : 100 NW FIRST AVE	Physical Address : 100 NW FIRST AVENUE		
	City, State, Zip : DELRAY BEACH, FLORIDA 33444	Phone Number : 5612436204	Fax Number : 5612437166	

INSTRUCTIONS

Property appraisers must complete and sign Section I of this form with the DR-420, *Certification of Taxable Value*, and DR-420S, *Certification of School Taxable Value*, and provide it to all taxing authorities levying a

- Voted debt service millage levied under Section 12, Article VII of the State Constitution or
- Millage voted for two years or less under s. 9(b), Article VII of the State Constitution

Section I: Property Appraiser

Use a separate DR-420DEBT for each voted debt service millage that's levied by a taxing authority. The property appraiser should check the Yes box on Line 9 of DR-420, *Certification of Taxable Value*, or Line 8 of DR-420S, *Certification of School Taxable Value*. The property appraiser should provide the levy description and complete Section I, Lines 1 through 4 of this form, for each voted debt service millage levied.

Enter only taxable values that apply to the voted debt service millage indicated.

Sign, date, and forward the form to the taxing authority with the DR-420.

Section II: Taxing Authority

Each taxing authority levying a voted debt service millage requiring this form must provide the proposed voted debt millage rate on Line 5.

If a DR-420DEBT wasn't received for any

- Voted debt service millages or
- Millages voted for two years or less

contact the property appraiser as soon as possible and request a DR-420DEBT.

Sign, date, and return the form to your property appraiser with the DR-420 or DR-420S.



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CERTIFICATION OF FINAL VOTED DEBT MILLAGE

Section 200.065(1) and (6), Florida Statutes

DR-422DEBT

R. 5/11

Rule 12D-16.002

Florida Administrative Code

Effective 11/12

Year 2023	County PALM BEACH	Is VAB still in session? ☐ Yes ☐ No
Principal Authority : Delray Beach		Check type : ☐ County ☒ Municipality ☐ School District ☐ Independent Special District ☐ Water Management District
Taxing Authority : Delray Beach		Check type : ☐ MSTU ☒ Principal Authority ☐ Water Management District Basin ☐ Dependent Special District

LEVY DESCRIPTION : Delray Beach Debt

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year gross taxable value from Line 4, Form DR-420DEBT	\$	16,387,233,015	(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

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

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-.

Voted debt service millage adopted by resolution or ordinance at final budget hearing under s. 200.065(2)(d), F.S.

4a.	Voted debt service millage	0.0000	per \$1,000	(4a)
4b.	Other voted millage (in excess of the millage cap and not more than two years)	0.0000	per \$1,000	(4b)

Are you adjusting the Voted Debt Service Millage?☐ Yes☐ No**If No, STOP HERE, sign and submit.**

COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the voted debt 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 or 4b, 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 voted debt 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 4a, or 4b 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)

Continued on page 2

Taxing Authority :		DR-422DEBT R. 5/11 Page 2	
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 : Terrence Moore, City Manager	Contact Name and Contact Title : Hugh Dunkley, Chief Financial Officer	
	Mailing Address : 100 NW FIRST AVE	Physical Address : 100 NW FIRST AVENUE	
	City, State, Zip : DELRAY BEACH, FLORIDA 33444	Phone Number : 5612436204	Fax Number : 5612437166

CERTIFICATION OF FINAL VOTED DEBT MILLAGE INSTRUCTIONS

SECTION I: Property Appraiser

1. Initiate a separate DR-422DEBT, *Certification of Final Voted Debt Millage*, for each DR-420DEBT, *Certification of Voted Debt Millage*, 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 your DR-487, *Certification of Compliance*, to the Department of Revenue at the address below. Send this form separately if the DR-487, *Certification of Compliance*, was previously sent to the Department.

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

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

Adjusted millages 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.

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



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CERTIFICATION OF FINAL VOTED DEBT MILLAGE

Section 200.065(1) and (6), Florida Statutes

DR-422DEBT

R. 5/11

Rule 12D-16.002

Florida Administrative Code

Effective 11/12

Year 2023	County PALM BEACH	Is VAB still in session? ☐ Yes ☐ No
Principal Authority : Delray Beach		Check type : ☐ County ☒ Municipality ☐ School District ☐ Independent Special District ☐ Water Management District
Taxing Authority : Delray Beach		Check type : ☐ MSTU ☒ Principal Authority ☐ Water Management District Basin ☐ Dependent Special District

LEVY DESCRIPTION : Delray Beach Debt

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year gross taxable value from Line 4, Form DR-420DEBT	\$	16,387,233,015	(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

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

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-.

Voted debt service millage adopted by resolution or ordinance at final budget hearing under s. 200.065(2)(d), F.S.

4a.	Voted debt service millage	0.0000	per \$1,000	(4a)
4b.	Other voted millage (in excess of the millage cap and not more than two years)	0.0000	per \$1,000	(4b)

Are you adjusting the Voted Debt Service Millage?☐ Yes☐ No**If No, STOP HERE, sign and submit.**

COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the voted debt 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 or 4b, 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 voted debt 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 4a, or 4b 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)

Continued on page 2

Taxing Authority :		DR-422DEBT R. 5/11 Page 2	
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 : Terrence Moore, City Manager	Contact Name and Contact Title : Hugh Dunkley, Chief Financial Officer	
	Mailing Address : 100 NW FIRST AVE	Physical Address : 100 NW FIRST AVENUE	
	City, State, Zip : DELRAY BEACH, FLORIDA 33444	Phone Number : 5612436204	Fax Number : 5612437166

CERTIFICATION OF FINAL VOTED DEBT MILLAGE INSTRUCTIONS

SECTION I: Property Appraiser

1. Initiate a separate DR-422DEBT, *Certification of Final Voted Debt Millage*, for each DR-420DEBT, *Certification of Voted Debt Millage*, 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 your DR-487, *Certification of Compliance*, to the Department of Revenue at the address below. Send this form separately if the DR-487, *Certification of Compliance*, was previously sent to the Department.

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

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

Adjusted millages 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.

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



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CERTIFICATION OF TAXABLE VALUEDR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2023	County : PALM BEACH
Principal Authority : Delray Beach	Taxing Authority : Delray Beach

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	15,941,744,498	(1)
2.	Current year taxable value of personal property for operating purposes	\$	425,460,229	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	8,487,696	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	16,375,692,423	(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.)	\$	197,217,949	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	16,178,474,474	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	14,404,201,390	(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 1	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	☒ YES ☐ NO	Number 1	(9)
SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser:	Date :		
	Electronically Certified by Property Appraiser	6/27/2023 9:31 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>	6.5111	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	93,787,196	(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>	\$	18,555,761	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	75,231,435	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	3,365,936,200	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	12,812,538,274	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	5.8717	per \$1000	(16)
17.	Current year proposed operating millage rate	6.3611	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>	\$	104,167,417	(18)

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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>			\$ 76,773,540	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>			5.9921 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>			\$ 98,124,787	(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>			\$ 105,968,580	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>			6.4711 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>			7.99 %	(27)
First public budget hearing		Date : 9/5/2023	Time : 5:01 PM EST	Place : Delray Beach City Hall 100 NW 1st Avenue, Delray Beach, FL 33444	
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 :	
	Electronically Certified by Taxing Authority			7/20/2023 11:44 AM	
	Title : Terrence Moore, City Manager		Contact Name and Contact Title : Hugh Dunkley, Chief Financial Officer		
	Mailing Address : 100 NW FIRST AVE		Physical Address : 100 NW FIRST AVENUE		
	City, State, Zip : DELRAY BEACH, FLORIDA 33444		Phone Number : 5612436204		Fax Number : 5612437166

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.



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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 : 2023		County : PALM BEACH	
Principal Authority : Delray Beach		Taxing Authority : Delray Beach	
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 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	5.8717 per \$1,000	(2)
3.	Prior year maximum millage rate with a majority vote from 2022 , Form DR-420MM, Line 13	16.0303 per \$1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	6.5111 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	\$ 14,404,201,390	(5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$ 230,903,670	(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	\$ 18,555,761	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$ 212,347,909	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 12,812,538,274	(9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	16.5734 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)	16.5734 per \$1,000	(11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)	1.0284	(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	17.0441 per \$1,000	(13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	18.7485 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)		
☒	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).	17.0441 per \$1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 16,375,692,423	(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>	\$ 279,108,939	(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>	\$ 1,654,548	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23).</i>	\$ 280,763,487	(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)
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 : Terrence Moore, City Manager	Contact Name and Contact Title : Hugh Dunkley, Chief Financial Officer	
	Mailing Address : 100 NW FIRST AVE	Physical Address : 100 NW FIRST AVENUE	
	City, State, Zip : DELRAY BEACH, FLORIDA 33444	Phone Number : 5612436204	Fax Number : 5612437166

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
Page 3

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 2023 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 2022 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 2022 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: 2023		County: PALM BEACH	
Principal Authority : Delray Beach		Taxing Authority: Delray Beach	
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	5.8717 per \$1,000	(2)
3.	Prior year maximum millage rate with a majority vote from 2022 Form DR-420MM, Line 13	16.0303 per \$1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	6.5111 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	\$ 14,404,201,390	(5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$ 230,903,670	(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	\$ 18,555,761	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$ 212,347,909	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 12,812,538,274	(9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	16.5734 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)	16.5734 per \$1,000	(11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)	1.0284	(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	17.0441 per \$1,000	(13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	18.7485 per \$1,000	(14)
15.	Current year proposed millage rate	6.3611 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)	17.0441 per \$1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 16,375,692,423	(18)

Continued on page 2

Taxing Authority : Delray Beach		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>	\$ 104,167,417	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$ 279,108,939	(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>	\$ 1,801,163	(21)
22.	Total current year proposed taxes <i>(Line 19 plus Line 21)</i>	\$ 105,968,580	(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>	\$ 1,801,163	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23)</i>	\$ 280,910,102	(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)
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 :
	Electronically Certified by Taxing Authority		7/20/2023 11:44 AM
	Title : Terrence Moore, City Manager	Contact Name and Contact Title : Hugh Dunkley, Chief Financial Officer	
	Mailing Address : 100 NW FIRST AVE	Physical Address : 100 NW FIRST AVENUE	
	City, State, Zip : DELRAY BEACH, FLORIDA 33444	Phone Number : 5612436204	Fax Number : 5612437166

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 2023 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 2022 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 2022 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.



Reset Form

Print Form

DR-420TIF

R. 6/10

Rule 12D-16.002

Florida Administrative Code

Effective 11/12

TAX INCREMENT ADJUSTMENT WORKSHEET

Year :	2023	County :	PALM BEACH
Principal Authority :	Delray Beach	Taxing Authority :	Delray Beach
Community Redevelopment Area :	Delray Beach	Base Year :	1984

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	\$	3,788,721,804	(1)
2.	Base year taxable value in the tax increment area	\$	245,631,067	(2)
3.	Current year tax increment value <i>(Line 1 minus Line 2)</i>	\$	3,543,090,737	(3)
4.	Prior year Final taxable value in the tax increment area	\$	3,245,489,795	(4)
5.	Prior year tax increment value <i>(Line 4 minus Line 2)</i>	\$	2,999,858,728	(5)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser : Electronically Certified by Property Appraiser	Date : 6/27/2023 9:31 AM	

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

6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:				
6a.	Enter the proportion on which the payment is based.		95.00 %	(6a)
6b.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 6a)</i> <i>If value is zero or less than zero, then enter zero on Line 6b</i>	\$	3,365,936,200	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	\$	18,555,761	(6c)
7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:				
7a.	Amount of payment to redevelopment trust fund in prior year	\$	18,555,761	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10		0.0000 per \$1,000	(7b)
7c.	Taxes levied on prior year tax increment value <i>(Line 5 multiplied by Line 7b, divided by 1,000)</i>	\$	0	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value <i>(Line 7a divided by Line 7c, multiplied by 100)</i>		0.00 %	(7d)
7e.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 7d)</i> <i>If value is zero or less than zero, then enter zero on Line 7e</i>	\$	0	(7e)

S I G N H E R E	Taxing Authority Certification	I certify the calculations, millages and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer :		Date :	
	Electronically Certified By Taxing Authority		7/20/2023 11:44 AM	
	Title : Terrence Moore, City Manager		Contact Name and Contact Title : Hugh Dunkley, Chief Financial Officer	
	Mailing Address : 100 NW FIRST AVE		Physical Address : 100 NW FIRST AVENUE	
City, State, Zip : DELRAY BEACH, FLORIDA 33444		Phone Number : 5612436204	Fax Number : 5612437166	

TAX INCREMENT ADJUSTMENT WORKSHEET INSTRUCTIONS

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

“Tax increment value” is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

“Dedicated increment value” is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

“Specific proportion,” used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

- Example 1.
Section 163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.
- Example 2.
Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

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

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

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



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 : 2023	County : PALM BEACH	Is VAB still in session? ☐ Yes ☐ No
Principal Authority : Delray Beach	Check type : ☐ School District ☐ County ☒ Municipality ☐ Independent Special District ☐ Water Management District	
Taxing Authority : Delray Beach	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	\$ 16,375,692,423	(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

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 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 : Terrence Moore, City Manager	Contact Name and Contact Title : Hugh Dunkley, Chief Financial Officer	
	Mailing Address : 100 NW FIRST AVE	Physical Address : 100 NW FIRST AVENUE	
	City, State, Zip : DELRAY BEACH, FLORIDA 33444	Phone Number : 5612436204	Fax Number : 5612437166

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.

All TRIM forms for taxing authorities are available on our website at

<http://dor.myflorida.com/dor/property/trim>



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 : 2023	County : PALM BEACH	Is VAB still in session? ☐ Yes ☐ No
Principal Authority : Delray Beach	Check type : ☐ School District ☐ County ☒ Municipality ☐ Independent Special District ☐ Water Management District	
Taxing Authority : Delray Beach	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	\$ 16,375,692,423	(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

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 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 : Terrence Moore, City Manager	Contact Name and Contact Title : Hugh Dunkley, Chief Financial Officer	
	Mailing Address : 100 NW FIRST AVE	Physical Address : 100 NW FIRST AVENUE	
	City, State, Zip : DELRAY BEACH, FLORIDA 33444	Phone Number : 5612436204	Fax Number : 5612437166

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.

All TRIM forms for taxing authorities are available on our website at

<http://dor.myflorida.com/dor/property/trim>



CERTIFICATION OF TAXABLE VALUE

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

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

Year : 2023	County : PALM BEACH
Principal Authority : Delray Beach	Taxing Authority : Delray Beach DDA

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	1,801,162,615	(1)
2.	Current year taxable value of personal property for operating purposes	\$	0	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	1,801,162,615	(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.)	\$	74,754,641	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	1,726,407,974	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	1,542,105,180	(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)
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser:		Date :	
	Electronically Certified by Property Appraiser		6/27/2023 9:31 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>	1.0000	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	1,542,105	(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>	\$	1,542,105	(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>	\$	1,726,407,974	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	0.8932	per \$1000	(16)
17.	Current year proposed operating millage rate	1.0000	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>	\$	1,801,163	(18)

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>			\$	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>			per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>			\$	(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>			\$	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>			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>			%	(27)
First public budget hearing		Date : 9/5/2023	Time : 5:01 PM EST	Place : Delray Beach City Hall 100 NW 1st Avenue, Delray Beach, FL 33444	
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 :	
	Electronically Certified by Taxing Authority			7/20/2023 11:44 AM	
	Title : Terrence Moore, City Manager		Contact Name and Contact Title : Hugh Dunkley, Chief Financial Officer		
	Mailing Address : 100 NW FIRST AVE		Physical Address : 100 NW FIRST AVENUE		
	City, State, Zip : DELRAY BEACH, FLORIDA 33444		Phone Number : 5612436204		Fax Number : 5612437166

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 : 2023		County : PALM BEACH	
Principal Authority : Delray Beach		Taxing Authority : Delray Beach DDA	
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 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	0.8932	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from 2022 , Form DR-420MM, Line 13	0.9716	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	1.0000	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)	0.8932	per \$1,000 (11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)	1.0284	(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	0.9186	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	1.0105	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)		
☒	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).	0.9186	per \$1,000 (17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 1,801,162,615	(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>	\$ 1,654,548	(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>	\$	(21)
22.	Total current year adopted taxes <i>(Line 19 plus Line 21).</i>	\$	(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>	\$	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23).</i>	\$	(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 : Terrence Moore, City Manager	Contact Name and Contact Title : Hugh Dunkley, Chief Financial Officer	
	Mailing Address : 100 NW FIRST AVE	Physical Address : 100 NW FIRST AVENUE	
	City, State, Zip : DELRAY BEACH, FLORIDA 33444	Phone Number : 5612436204	Fax Number : 5612437166

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
Page 3

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 2023 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 2022 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 2022 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: 2023		County: PALM BEACH	
Principal Authority : Delray Beach		Taxing Authority: Delray Beach DDA	
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	0.8932	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from 2022 Form DR-420MM, Line 13	0.9716	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	1.0000	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)	0.8932	per \$1,000 (11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)	1.0284	(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	0.9186	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	1.0105	per \$1,000 (14)
15.	Current year proposed millage rate	1.0000	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)	1.0000	per \$1,000 (17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 1,801,162,615	(18)

Continued on page 2

Taxing Authority : Delray Beach DDA		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>	\$ 1,801,163	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$ 1,801,163	(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>		\$	(21)
22. Total current year proposed taxes <i>(Line 19 plus Line 21)</i>		\$	(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>		\$	(23)
24. Total taxes at maximum millage rate <i>(Line 20 plus Line 23)</i>		\$	(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)
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 :
	Electronically Certified by Taxing Authority		7/20/2023 11:44 AM
	Title : Terrence Moore, City Manager	Contact Name and Contact Title : Hugh Dunkley, Chief Financial Officer	
	Mailing Address : 100 NW FIRST AVE	Physical Address : 100 NW FIRST AVENUE	
	City, State, Zip : DELRAY BEACH, FLORIDA 33444	Phone Number : 5612436204	Fax Number : 5612437166

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 2023 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 2022 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 2022 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 : 2023	County : PALM BEACH	Is VAB still in session? ☐ Yes ☐ No
Principal Authority : Delray Beach	Check type : ☐ School District ☐ County ☒ Municipality ☐ Independent Special District ☐ Water Management District	
Taxing Authority : Delray Beach DDA	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	\$ 1,801,162,615	(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)
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 : Terrence Moore, City Manager	Contact Name and Contact Title : Hugh Dunkley, Chief Financial Officer	
	Mailing Address : 100 NW FIRST AVE	Physical Address : 100 NW FIRST AVENUE	
	City, State, Zip : DELRAY BEACH, FLORIDA 33444	Phone Number : 5612436204	Fax Number : 5612437166

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.

All TRIM forms for taxing authorities are available on our website at

<http://dor.myflorida.com/dor/property/trim>



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 : 2023	County : PALM BEACH	Is VAB still in session? ☐ Yes ☐ No
Principal Authority : Delray Beach	Check type : ☐ School District ☐ County ☒ Municipality ☐ Independent Special District ☐ Water Management District	
Taxing Authority : Delray Beach DDA	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	\$ 1,801,162,615	(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

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)

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			0.0000	
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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	
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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.	
	Signature of Chief Administrative Officer :		Date :
	Title : Terrence Moore, City Manager	Contact Name and Contact Title : Hugh Dunkley, Chief Financial Officer	
	Mailing Address : 100 NW FIRST AVE	Physical Address : 100 NW FIRST AVENUE	
	City, State, Zip : DELRAY BEACH, FLORIDA 33444	Phone Number : 5612436204	Fax Number : 5612437166

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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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