



November 14, 2018

Honorable William G. Thiess, Mayor  
Town of St. Lucie Village  
Post Office Box 3878  
Ft. Pierce, Florida 34948-3878

RE: Truth in Millage (TRIM) Certification  
Maximum Millage Levy Calculation  
Compliance with Voting Requirements

Dear Mr. Thiess:

The Department of Revenue has reviewed the millage certification documents that the Town of St. Lucie Village submitted according to sections 200.065 and 200.068, Florida Statutes. Based on the information we received, the taxing authority is not in compliance with the provisions of section 200.065(5), Florida Statutes. Specifically, the taxing authority does not appear to have adopted the millage rate by the statutorily required vote.

The 2018 millage rate your taxing authority adopted at its final hearing required a two-thirds vote of the governing body to comply with the provisions of section 200.065(5), Florida Statutes. However, the vote was 3 members in favor and 2 members absent on final passage. This vote was not a two-thirds vote of the membership of the governing body as required by Section 200.065(5)(a)1., Florida Statutes.

The taxing authority may remedy this situation in one of three ways:

1. The taxing authority may re-advertise and hold a new final hearing at which the taxing authority adopts the existing millage rate by a two-thirds vote of the full membership of the governing body.
2. The taxing authority may re-advertise and hold a new final hearing at which the taxing authority adopts a lower millage rate in compliance with the voting requirements of section 200.065(5), Florida Statutes. The tax collector will be directed to hold in escrow any ad valorem revenues collected from millage in excess of the millage rate adopted at the new final hearing in compliance with section 200.065(5), Florida Statutes. The tax collector must hold these escrowed amounts in reserve until the subsequent fiscal year and must then use them to reduce the ad valorem taxes otherwise necessary.

3. The taxing authority may accept the withholding of the half cent sales tax distribution for 12 months following the Department's determination of noncompliance.

See the enclosed attachment for details on the opportunities to remedy the errors and an example advertisement.

Please advise the Department by November 26, 2018, which of these options the taxing authority plans to follow to remedy the noncompliance.

You may appear before the Department or otherwise present information that you believe indicates that the Department's determination of noncompliance with section 200.065, Florida Statutes, is in error. Any such request for appearance should be made by November 19, 2018 and completed by November 26, 2018.

If your taxing authority does not readopt the millage in the appropriate manner and, if necessary, funds are not escrowed and held in reserve under section 200.065(13)(d), Florida Statutes, your taxing authority will forfeit the half cent sales tax revenues. The Department will notify our Refunds and Revenue Distribution process, under sections 200.065(13)(e) and 218.63(3), Florida Statutes, to withhold the half cent sales tax distribution for 12 months following the Department's determination of noncompliance. If your taxing authority does not correct the noncompliance, the Department will deposit these withheld funds into the State of Florida's General Revenue Fund. The Department will make any determination of noncompliance final following an opportunity for your taxing authority to appear or otherwise present information and following the opportunity to remedy the noncompliance described above.

The Department will send findings regarding the Truth in Millage certification requirements in section 200.065, Florida Statutes, in a separate notice.

#### **NOTICE OF RIGHTS**

The determination in this matter is not subject to review under chapter 120, Florida Statutes. Under section 200.065, Florida Statutes, mediation is not available in any administrative dispute of the type of agency action announced in this notice. The taxing authority may have the right to adjudicate this matter before a circuit court under chapter 86, Florida Statutes, and applicable Florida law.

Honorable William G. Thiess, Mayor  
November 14, 2018  
Florida Department of Revenue  
Page 3

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

Sincerely,

A handwritten signature in blue ink, appearing to read 'Brandi Gunder', written over the printed name.

Brandi Gunder  
Program Director  
Property Tax Oversight

Enclosures  
sh/#66.08

### **OPPORTUNITY TO REMEDY**

The law gives you the opportunity to correct these violations by re-advertising and re-holding your hearings and re-certifying compliance under section 200.065(13), Florida Statutes.

Within 15 days of receipt of this notice, you will need to re-advertise your:

Notice of Proposed Tax Increase Advertisement with applicable violation clauses and Budget Summary Advertisement.

The requirements of this letter are set forth in section 200.065(13)(e), Florida Statutes. You must hold a new millage and budget hearing in not less than two days or more than five days following publication of the advertisement, as provided in section 200.065(12), Florida Statutes.

At that final hearing, you must adopt a final millage levy that, when included in the calculation of maximum total taxes levied, causes the total maximum total taxes levied to be less than or equal to the maximum allowed.

After the Notices have been re-advertised and the new final hearing is held, each taxing authority that takes remedial action should forward to this office copies of the advertisements (full page from newspaper) with proofs of publication, a copy of the resolution/ordinance adopting the millage, a copy of the resolution/ordinance adopting the budget, Form DR-420MM, Maximum Millage Levy Calculation Final Disclosure, Form DR-487V, Vote Record for Final Adoption of Millage Levy and your Form DR-487, Certification of Compliance.

**Example: Non-Compliance with Violation Clause  
Notice of Proposed Tax Increase**

**NOTICE OF PROPOSED TAX INCREASE**

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

The Town of St. Lucie Village has tentatively adopted a measure to increase its property tax levy.

**Last year's property tax levy:**

A. Initially proposed tax levy .....	\$	<u>113,282.00</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes .....	\$	<u>419.00</u>
C. Actual property tax levy .....	\$	<u>112,863.00</u>
<b>This year's proposed tax levy .....</b>	<b>\$</b>	<b><u>118,288.00</u></b>

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

(DATE)  
(TIME)  
(MEETING PLACE)

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

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

**The notice of proposed tax increase ad will:**

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



## VOTE RECORD FOR FINAL ADOPTION OF MILLAGE LEVY

Section 200.065 (5), Florida Statutes

Reset Form

Print Form

DR-487V  
R. 6/10  
Rule 12D-16.002  
Florida Administrative Code  
Effective 11/12

Counties, municipalities, independent special districts, water management districts, MSTUs, and dependent special districts must use this form to certify the vote of the governing body on the millage rate adopted at their final hearing. The Department will use this form to determine compliance with the maximum millage levy provisions.

Year : 2018	County : ST LUCIE
Principal Authority : TOWN OF ST LUCIE VILLAGE	Taxing Authority : TOWN OF ST LUCIE VILLAGE

Please list ALL members of the taxing authority governing body and their vote on the resolution or ordinance stating the millage rate to be levied and adopted at their final hearing (s. 200.065(2)(d), F.S.). Depending on the size of the governing body, all lines may not be needed.

	Name	Yes	No	Not Present or Not Voting
1.	Ingrid Van Hekken	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	Dale Reed	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	Tim Ritter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	James Grimes	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5.	John Langel	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Attach additional sheets, if necessary.</b>		<b>FINAL VOTE TOTALS :</b>		
		3	0	2

<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title : William Thiess, MAYOR		Contact Name and Contact Title: RICHARD V. NEILL, JR., ESQUIRE, TOWN ATTORNEY		
	Mailing Address : PO BOX 3878		Physical Address P O BOX 3878		
	City, State, Zip FT PIERCE, FL 34948		Phone Number : 772-464-8200		Fax Number : 772-464-2566

**This form must be submitted to the Department of Revenue with DR-487, Certification of Compliance, and DR-420MM, Maximum Millage Levy Calculation Final Disclosure.**

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



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

RECEIVED

Year: <b>2018</b>	County: ST LUCIE
Principal Authority: TOWN OF ST LUCIE VILLAGE	Taxing Authority: TOWN OF ST LUCIE VILLAGE

OCT 24 2018

DEPT OF REV  
PROPERTY TAX OVERSIGHT

1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	(1)
------------------------------------------------------------------------------------------------------------------------------------	--------------------------	-----	-------------------------------------	----	-----

**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	1.7678	per \$1,000	(2)
3. Prior year maximum millage rate with a majority vote from <b>2017</b> , Form DR-420MM, Line 13	1.8596	per \$1,000	(3)
4. Prior year operating millage rate from Current Year Form DR-420, Line 10	1.8500	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	\$	61,007,193	(5)
6. Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$	113,449	(6)
7. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$	0	(7)
8. Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i>	\$	113,449	(8)
9. Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	63,844,382	(9)
10. Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>		1.7770	per \$1,000 (10)

**Calculate maximum millage levy**

11. Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i>	1.7770	per \$1,000	(11)
12. Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>		<b>1.0147</b>	(12)
13. Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	1.8031	per \$1,000	(13)
14. Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	1.9834	per \$1,000	(14)
15. Current year adopted millage rate	1.8500	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 <i>(Enter rate indicated by choice on Line 16).</i>	1.8500	per \$1,000	(17)
18. Current year gross taxable value from Current Year Form DR-420, Line 4	\$	63,939,646	(18)

Taxing Authority : <i>Town of St. Lucie Village</i>		DR-420MM R. 5/12 Page 2	
19.	Current year adopted taxes ( <i>Line 15 multiplied by Line 18, divided by 1,000</i> ).	\$	118,288 (19)
20.	Total taxes levied at the maximum millage rate ( <i>Line 17 multiplied by Line 18, divided by 1,000</i> ).	\$	118,288 (20)
<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>			<b>STOP HERE. SIGN AND SUBMIT.</b>
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> ).	\$	118,288 (22)
<b>Total Maximum Taxes</b>			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage ( <i>The sum of all Lines 20 from each district's Form DR-420MM</i> ).	\$	0 (23)
24.	Total taxes at maximum millage rate ( <i>Line 20 plus Line 23</i> ).	\$	118,288 (24)
<b>Total Maximum Versus Total Taxes Levied</b>			
25.	Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	(25)
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :		Date :
	Title : William Thiess, MAYOR	Contact Name and Contact Title : RICHARD V. NEILL, JR., ESQUIRE, TOWN ATTORNEY	
	Mailing Address : PO BOX 3878	Physical Address : P O BOX 3878	
	City, State, Zip : FT PIERCE, FL 34948	Phone Number : 772-464-8200	Fax Number : 772-464-2566

**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.**

RECEIVED

**OCT 24 2018**

DEPT OF REV  
PROPERTY TAX OVERSIGHT





**CERTIFICATION OF COMPLIANCE**

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

DR-487  
R. 5/13  
Rule 12D-16.002  
Florida Administrative Code  
Effective 5/13  
Provisional

**Check if E-TRIM Participant**

FISCAL YEAR :	County :
---------------	----------

**Check if new address**

Taxing Authority :	<b>Taxing authorities must file the DR-487 with the required attachments within 30 days of the final hearing.</b> Send completed "TRIM" Compliance packages by : <b>Mail</b> <span style="float:right"><b>Certified or Overnight Delivery</b></span> Florida Department of Revenue <span style="float:right">Florida Department of Revenue</span> Property Tax Oversight - TRIM Section <span style="float:right">Property Tax Oversight - TRIM Section</span> P. O. Box 3000 <span style="float:right">2450 Shumard Oak Blvd., RM 2-3200</span> Tallahassee, Florida 32315-3000 <span style="float:right">Tallahassee, Florida 32399-0216</span>
Mailing Address :	
Physical Address :	
City, State, Zip :	
Date of Final Hearing :	

**All Taxing Authorities, Except School Districts**  
**E-TRIM Participants only need to submit items 1-3**

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

- 1. Proof of Publication from the newspaper for all newspaper advertisements.
- 2. Ordinance or Resolution:
  - a. Adopting the final millage rate, with percent change of rolled-back rate shown and
  - b. Adopting the final budget, indicating order of adoption.**DO NOT SEND ENTIRE BUDGET.**
- 3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements
  - a. Budget Summary Advertisement.
  - b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.
  - c. COUNTIES ONLY: DR-529, *Notice - Tax Impact of the Value Adjustment Board*, within 30 days of completion.
- 4. Copy of DR-420, *Certification of Taxable Value*, include DR-420TIF, *Tax Increment Adjustment Worksheet* and DR-420DEBT, *Certification of Voted Debt Millage*, if applicable.
- 5. DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*.
- 6. DR-487V, *Vote Record for Final Adoption of Millage Levy*.
- 7. DR-422, *Certification of Final Taxable Value,\*\** and DR-422DEBT *Certification of Final Voted Debt Millage*, if applicable.

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

**School Districts**  
**E-TRIM Participants only need to submit items 1-4**

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

- 1. ESE 524, *Millage Resolution*.
- 2. Resolution or Ordinance Adopting Budget, indicating order of adoption.
- 3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements:
  - a. Budget Summary Advertisement.
  - b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.
  - c. Notice of Tax for School Capital Outlay.
  - d. Amended Notice of Tax for School Capital Outlay.
- 4. Proof of Publication from the newspaper for all newspaper advertisements.
- 5. Copy of DR-420S, *Certification of School Taxable Value* and DR-420DEBT, *Certification of Voted Debt Millage*, if applicable.
- 6. DR-422, *Certification of Final Taxable Value\*\** and DR-422DEBT, *Certification of Final Voted Debt Millage*, if applicable.

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

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

<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	<input type="checkbox"/> Mr. <input type="checkbox"/> Ms.	Print Name of Chief Administrative Officer :		Title :	
	Contact Name and Contact Title : <input type="checkbox"/> <b>Check if new contact</b>			E-mail Address :	
	Phone Number :			Fax Number :	