



MAXIMUM MILLAGE LEVY

CALCULATION HISTORY AND GENERAL INFORMATION

Property Tax Oversight

In addition to the Truth in Millage (TRIM) requirements, local governments must also conform to the maximum millage limitation requirements the Legislature first imposed in 2007 (chapter 2007-321, Laws of Florida). The requirements for 2009 and thereafter are in section 200.065(5), Florida Statutes.

The maximum tax levy allowed by a majority vote of the governing body is based on a percentage applied to the rolled-back rate under s. 200.065, F.S. For counties and municipalities and their related dependent special districts and municipal service taxing units (MSTUs), and for independent special districts, this percentage is based on the change in the per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida law requires the Office of Economic and Demographic Research (EDR) to report each year. The following table portrays the history of the factor used in calculating the maximum millage levy:

	EDR % Change Per Capita Income Calculation	DR-420MM Line 12 Value
2019	3.39%	1.0339
2018	1.47%	1.0147
2017	3.11%	1.0311
2016	3.75%	1.0375
2015	1.96%	1.0196
2014	3.15%	1.0315
2013	1.69%	1.0169
2012	4.47%	1.0447
2011	0.55%	1.0055
2010	-1.89%	0.9811
2009	2.50%	1.0250
2008	4.15%	1.0415

Maximum Millage Levy Calculation History and General Information

Under s. 200.001(8)(i), Florida Statutes, per capita Florida personal income is calculated as follows: quarterly Florida total personal income averaged over the local government fiscal year, divided by official estimates of the April 1 Florida resident population. These figures have been updated for revised Florida personal income figures the U.S. Department of Commerce, Bureau of Economic Analysis released March 26, 2019 (<http://edr.state.fl.us>).

Maximum Millage Calculation Forms

To calculate the maximum levies for counties, municipalities, and independent special districts, the Department of Revenue has prescribed the following forms and instructions:

Maximum Millage Levy Calculation – Preliminary Disclosure (Form DR-420MMP)

Maximum Millage Levy Calculation – Final Disclosure (Form DR-420MM)

Taxing authorities complete and submit Form DR-420MMP to the property appraiser, along with the *Certification of Taxable Value* (Form DR-420), on or before August 4. The information provided pertains to the proposed or tentative tax levy. Form DR-420MM provides the maximum millages and taxes levied based on the adoption vote. Taxing authorities submit this form to the Department, along with the *Vote Record for Final Adoption of Millage Levy* (Form DR-487V), within 30 days of the final hearing. Taxing authorities that levy more than the maximum may be subject to loss of their half-cent sales tax distribution for 12 months (s. 200.065(13)(d), F.S.).

Provisions Since 2009-10

Maximum millage requirements for operating millages for all local governments except school districts:

By Majority Vote

Taxing authorities may levy a maximum millage equal to a rolled-back rate calculated using the prior year taxes that the taxing authority would have levied if it had adopted the maximum majority vote millage rate. However, if the taxing authority adopted a higher rate, the rolled-back rate would be based on the adopted rate. This millage rate is then adjusted for the change in per capita Florida personal income to calculate the current year's maximum majority vote millage.

The above adjustments to the rolled-back rate are only for determining the maximum millage. They do not affect the rolled-back rate used for TRIM purposes.

By Two-Thirds Vote

Taxing authorities may levy a millage not more than 110 percent of the majority vote maximum millage rate.

By a Unanimous Vote or a Referendum

Taxing authorities may levy any millage not more than their constitutional or statutory maximum millage.

For taxing authorities with dependent special districts or MSTUs, the millage caps above are based on the taxes the principal authority and all its dependent special districts and MSTUs levied. The total taxes levied at the tax rate each component district adopted cannot exceed the total taxes that could be levied at the maximum millage rate if each component taxing authority levied its maximum millage as determined by the vote it took. This provision has the effect of allowing some members of a group to levy above their maximum as long as other members levy sufficiently below their maximums so the total taxes all members levy do not exceed the aggregate maximum.