

12A

**CITY OF WINTER HAVEN FACT SHEET**  
**CITY COMMISSION MEETING**  
**July 28, 2008**

---

**DATE:** July 14, 2008

**TO:** Honorable Mayor and City Commissioners

**VIA:** *DLG*  
David L. Greene, City Manager

**FROM:** Cal Bowen, Financial Services Department Director *CB*

**SUBJECT:** Establishing a Proposed FY 2008/09 Millage Rate, a Date and Time for the FY2008/09 Budget First Public Hearing and Setting a Budget Workshop

---

**BACKGROUND:**

Fiscal Year 2009 is the second year the City has calculated the annual millage rate under the Florida Legislature's Property Tax Reform legislation (Phase I) and the first year since voters approved the Constitutional Amendment increasing the homestead exemption (Phase II). Phase I required Winter Haven to roll back the FY 2008 millage to FY 2007 levels and then further reduce it an additional 5% exempting growth for new construction. Phase II, approved by voters on January 29, 2008, created a substantially larger and portable homestead exemption; it also capped the annual increase in value for non-homestead property. According to the information provided by the Property Appraiser, the taxable value of property located in the City was reduced \$146,468,302 as a result of passage of the Constitutional Amendment. The reduction in taxable value due to the homestead exemption amendment was offset by the increased value of new construction, annexations and property reevaluations. The FY 2009 taxable value of Winter Haven property increased \$680,183 to \$2,181,470,120.

The FY 2009 calculated rolled-back millage rate, after a 4.15% adjustment for growth, is 6.3546 mills. The maximum millage rate the City Commission can approve by a majority vote is 92.78% of the rolled-back rate, which calculates to 5.8958 mills. The maximum millage rate the City Commission can approve by a 2/3 majority vote is 6.9901 mills. Any millage rate higher than 6.9901 mills would require a unanimous vote of the City Commission or a referendum. City staff has based FY 2009 budget deliberations on a millage rate of 5.7900 mills. This rate is .1058 mills below the rate allowed by a simple majority vote and is a .0744 mills reduction from the current rate of 5.8644 mills. The proposed rate at 100% collection will generate \$12,630,712 in FY 2009, a reduction of \$162,301 from the calculated FY 2008 millage rate.

Florida Law requires the Property Appraiser be notified by August 4, 2008 of the City's proposed property tax millage rate and first Public Hearing date and time. The Hearing must be held no earlier than 65 days and no later than 80 days after certification of taxable value by the Property Appraiser or July 1, whichever is later, and cannot conflict with the County Commission or School Board scheduled Hearing dates. The County Commission's Public Hearing date is September 11, 2008; the School Board's is September 9, 2008. This leaves open the first regularly scheduled City Commission meeting in September (September 8, 2008) as the City's first Public Hearing on the budget.

After having established a proposed millage rate, for all practical purposes the millage rate cannot be increased, but it can be decreased. Staff is working with the consulting firm Brown and Caldwell to develop a Fire Service Availability Fee that will make a millage rate reduction possible. Preliminary estimates are that the fee could generate sufficient revenue to reduce the FY 2009 proposed millage from 5.79 to 4.99 mills. With City Commission approval of this fee, the millage rate could be lowered at the second public hearing on the budget and millage to occur during the September 22, 2008 City Commission meeting.

It is suggested that a Budget Workshop be held on August 28, 2008 at 9 a.m. and that the City Commission set the date and time for the first Public Hearing on the proposed 2008/09 Fiscal Year Budget for September 8, 2008 at 7:30 p.m., both in the John Fuller Auditorium.

#### **RECOMMENDATION:**

Staff recommends that the City Commission:

1. Establish the FY 2008/09 millage rate at 5.7900 mills with the provision that this millage rate will be lowered at the September 22, 2008 budget hearing if a Fire Service Availability Fee is enacted.
2. Set a Budget Workshop for August 28, 2008 at 9 a.m. in the John Fuller Auditorium.
3. Set the first Public Hearing date on the Fiscal Year 2008/09 Budget for September 8, 2008, 7:30 p.m. in the John Fuller Auditorium.

#### **ATTACHMENTS:**

Completed DR 420 Form  
Completed DR-420 TIF (3 pages)  
Completed DR-420 M-P



FOR DOR USE ONLY	
City:	_____
TA:	_____
Levy:	_____

# CERTIFICATION OF TAXABLE VALUE

DR-420  
R. 06/08  
27 Jun 2008 19:45:51:753  
Rule 12DER08-XX  
Florida Administrative Code  
Effective XX/08

Year <b>2008</b>	County <b>POLK</b>
Principal Authority <b>CITY OF WINTER HAVEN</b>	Taxing Authority <b>CITY OF WINTER HAVEN</b>

## SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	1,952,264,403	(1)
2.	Current year taxable value of personal property for operating purposes	\$	228,768,060	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	437,657	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$	2,181,470,120	(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 in excess of 115% of the previous year's value. Subtract deletions.)	\$	94,008,040	(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)	\$	2,087,462,080	(6)
7.	Prior year FINAL gross taxable value (From prior year applicable Form DR-403 series)	\$	2,180,789,937	(7)
8.	Enter number of tax increment value worksheets (DR-420TIF) attached (If none, enter 0)		3	(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, complete and attach form DR-420 VMA, <i>Voted Millage Addendum</i> .)		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	(9)
10.	Information for maximum millage calculation: Current year gross taxable value for operating purposes without the impact of Amendment 1	\$	2,327,938,422	(10)

**SIGN HERE**

### Property Appraiser Certification

I certify the taxable values shown above are correct to the best of my knowledge.

Signature of Property Appraiser

*Marsha M. Jump*

Date

6-27-08

## SECTION II: COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter NA or -0-.

11.	Prior year operating millage levy	\$	5.8644	per \$1,000 (11)
12.	Prior year ad valorem proceeds (Line 7 multiplied by Line 11)	\$	12,789,024	(12)
13.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (Sum of either Line 6c or Line 7a for all DR-420TIF forms)	\$	1,308,023	(13)
14.	Adjusted prior year ad valorem proceeds (Line 12 minus Line 13)	\$	11,481,001	(14)
15.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all DR-420TIF forms)	\$	205,764,207	(15)
16.	Adjusted current year taxable value (Line 6 minus Line 15)	\$	1,881,697,873	(16)
17.	Current year rolled-back rate (Line 14 divided by Line 16, multiplied by 1,000)	\$	6.1014	per \$1,000 (17)

**SECTION II: COMPLETED BY TAXING AUTHORITY-CONTINUED FROM PAGE 1**

18.	Current year proposed operating millage rate	\$	5.7900	per \$1,000	(18)
19.	Total taxes to be levied at proposed millage rate (Line 18 multiplied by Line 4, divided by 1,000)	\$	12,630,712		(19)
20.	Check TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District		(20)
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District		
21.	Check applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District		(21)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin		
22.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		(22)

**DEPENDANT SPECIAL DISTRICTS AND MSTUs:  STOP HERE - SIGN AND SUBMIT**

23.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage (The sum of Line 14 from all Form DR-420 forms)	\$	11,481,001		(23)
24.	Current year aggregate rolled-back rate (Line 23 divided by Line 16, multiplied by 1,000)	\$	6.1014	per \$1,000	(24)
25.	Current year aggregate rolled-back taxes (Line 4 multiplied by Line 24, divided by 1,000)	\$	13,310,022		(25)
26.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. (Total of Line 19 from all DR-420 forms)	\$	12,630,712		(26)
27.	Current year proposed aggregate millage rate (Line 26 divided by Line 4, multiplied by 1,000)	\$	5.7900	per \$1,000	(27)
28.	Current year proposed rate as a percent change of rolled-back rate (Line 27 divided by Line 24, minus 1, multiplied by 100)		-5.10	%	(28)

First public budget hearing	Date Monday Sep 8 2008	Time 7:30 PM	Place Winter Haven City Hall, John Fuller Auditorium, 451 3rd St. NW, Winter Haven, FL 33881
-----------------------------	------------------------------	-----------------	-------------------------------------------------------------------------------------------------

<b>SIGN HERE</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 Section 200.185 and 200.071 or 200.081, F.S.		
	Signature of Chief Administrative Officer		Date 7-22-2008
	Title City Manager	Physical Address 451 3rd St. NW, Winter Haven, FL	
	Mailing Address PO Box 2277	Name of Contact Person Cal Bowen	
	City, State, ZIP Winter Haven, FL 33883-2277	Phone # 863-291-5667	Fax # 863-297-3027



# TAX INCREMENT ADJUSTMENT WORKSHEET

DR-420TIF  
R. 06/08  
27 Jun 2008 20:21:24:283  
Rule 12DER08-XX  
Florida Administrative Code  
Effective 06/08

Year <b>2008</b>	County <b>POLK</b>
Principal Authority <b>CITY OF WINTER HAVEN</b>	Taxing Authority <b>CITY OF WINTER HAVEN</b>
Community Redevelopment Area: <b>Florence Villa CRA (21)</b>	

**SECTION I Completed by the Property Appraiser**

1.	Current year taxable value in the tax increment area	\$	87,617,052	(1)
2.	Base year taxable value in the tax increment area	\$	39,596,809	(2)
3.	Current year tax increment value (Line 1 minus Line 2)	\$	48,020,243	(3)
4.	Prior year taxable value	\$	88,527,605	(4)
5.	Prior year tax increment value (Line 4 minus Line 2)	\$	48,930,796	(5)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>		
	I certify the values above are correct to the best of my knowledge.		
	Signature of Property Appraiser <i>[Handwritten Signature]</i>	Date	<i>6-27-08</i>

**SECTION II To be completed by taxing authority. Please 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 %	(6a)
6b.	Dedicated increment value (Line 3 multiplied by the percentage on Line 6a).	\$	45,619,231	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year.	\$	274,478	(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	\$		(7a)
7b.	Prior year operating millage levy (Form DR-420, Line 11)	\$	per \$1000	(7b)
7c.	Taxes levied on prior year tax increment value (Line 5 multiplied by Line 7b, divided by 1000)	\$		(7c)
7d.	Prior year payment as proportion of taxes levied on increment value (Line 7a divided by Line 7c)		%	(7d)
7e.	Dedicated increment value (Line 7d multiplied by Line 3)	\$		(7e)

<b>SIGN HERE</b>	<b>Taxing Authority Certification</b>		
	I certify the calculations, millages, and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer	Date	7-22-2008
	Title City Manager	Address of Physical Location 451 3rd St. NW, Winter Haven, FL 33881	
	Mailing Address PO Box 2277	Name of Contact Person Cal Bowen	
	City, State, ZIP Winter Haven, FL 33883-2277	Phone # 863-291-5667	Fax # 863-297-3027

SEE INSTRUCTIONS ON PAGE 2



# TAX INCREMENT ADJUSTMENT WORKSHEET

DR-420TIF  
R. 06/08  
27 Jun 2008 20:21:24:283  
Rule 12DER08-XX  
Florida Administrative Code  
Effective 06/08

Year <b>2008</b>	County <b>POLK</b>
Principal Authority <b>CITY OF WINTER HAVEN</b>	Taxing Authority <b>CITY OF WINTER HAVEN</b>
Community Redevelopment Area: <b>Winter Haven Downtown CRA (22)</b>	

SECTION I Completed by the Property Appraiser			
1.	Current year taxable value in the tax increment area	\$	339,616,966 (1)
2.	Base year taxable value in the tax increment area	\$	171,043,307 (2)
3.	Current year tax increment value (Line 1 minus Line 2)	\$	168,573,659 (3)
4.	Prior year taxable value	\$	354,932,934 (4)
5.	Prior year tax increment value (Line 4 minus Line 2)	\$	183,889,627 (5)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>		
	I certify the values above are correct to the best of my knowledge.		
	Signature of Property Appraiser <i>[Signature]</i>	Date	6-27-08

SECTION II To be completed by taxing authority. Please 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 % (6a)
6b.	Dedicated increment value (Line 3 multiplied by the percentage on Line 6a).	\$	160,144,976 (6b)
6c.	Amount of payment to redevelopment trust fund in prior year.	\$	1,033,545 (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	\$	(7a)
7b.	Prior year operating millage levy (Form DR-420, Line 11)	\$	per \$1000 (7b)
7c.	Taxes levied on prior year tax increment value (Line 5 multiplied by Line 7b, divided by 1000)	\$	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value (Line 7a divided by Line 7c)		% (7d)
7e.	Dedicated increment value (Line 7d multiplied by Line 3)	\$	(7e)

<b>SIGN HERE</b>	<b>Taxing Authority Certification</b>		
	I certify the calculations, millages, and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer	Date	7-22-2008
	Title City Manager	Address of Physical Location 451 3rd St. NW, Winter Haven, FL 33881	
	Mailing Address PO Box 2277	Name of Contact Person Cal Bowen	
	City, State, ZIP Winter Haven, FL 33883-2277	Phone # 863-291-5667	Fax # 863-297-3027

SEE INSTRUCTIONS ON PAGE 2



# TAX INCREMENT ADJUSTMENT WORKSHEET

DR-420TIF  
R. 06/08  
27 Jun 2008 20:21:24:283  
Rule 12DER08-XX  
Florida Administrative Code  
Effective 06/08

Year <b>2008</b>	County <b>POLK</b>
Principal Authority <b>CITY OF WINTER HAVEN</b>	Taxing Authority <b>CITY OF WINTER HAVEN</b>
Community Redevelopment Area: <b>Eloise CRA (53)</b>	

**SECTION I Completed by the Property Appraiser**

1.	Current year taxable value in the tax increment area	\$	0	(1)
2.	Base year taxable value in the tax increment area	\$	6,160	(2)
3.	Current year tax increment value (Line 1 minus Line 2)	\$	-6,160	(3)
4.	Prior year taxable value	\$	0	(4)
5.	Prior year tax increment value (Line 4 minus Line 2)	\$	-6,160	(5)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>		
	I certify the values above are correct to the best of my knowledge.		
	Signature of Property Appraiser <i>[Handwritten Signature]</i>	Date	6-27-08

**SECTION II To be completed by taxing authority. Please 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.		%	(6a)
6b.	Dedicated increment value (Line 3 multiplied by the percentage on Line 6a).	\$		(6b)
6c.	Amount of payment to redevelopment trust fund in prior year.	\$		(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	\$		(7a)
7b.	Prior year operating millage levy (Form DR-420, Line 11)	\$	per \$1000	(7b)
7c.	Taxes levied on prior year tax increment value (Line 5 multiplied by Line 7b, divided by 1000)	\$		(7c)
7d.	Prior year payment as proportion of taxes levied on increment value (Line 7a divided by Line 7c)		%	(7d)
7e.	Dedicated increment value (Line 7d multiplied by Line 3)	\$		(7e)

<b>SIGN HERE</b>	<b>Taxing Authority Certification</b>		
	I certify the calculations, millages, and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer	Date	
	Title	Address of Physical Location	
	Mailing Address	Name of Contact Person	
	City, State, ZIP	Phone #	Fax #

SEE INSTRUCTIONS ON PAGE 2

NOT Applicable



**MAXIMUM MILLAGE LEVY CALCULATION  
PRELIMINARY DISCLOSURE**  
For municipal governments, counties, and special districts

DR-420 MM-P  
N. 06/08  
Rule 12DER08-18  
Florida Administrative Code  
Effective 06/08

Year <p style="text-align: center;"><b>2008</b></p>	County <p style="text-align: center;">Polk</p>
Principal Authority City of Winter Haven	Taxing Authority City of Winter Haven

1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	(1)
If Yes, <b>STOP</b> STOP HERE. Sign on page 2 and submit. You are not subject to a millage limit in FY2008-09.		
2. Current year gross taxable value from Form DR-420, Line 4	\$ 2,181,470,120	(2)
3. Current year rolled-back rate from Form DR-420, Line 17	\$ 6.1014 per \$1,000	(3)

**Does prior year millage exceed majority-vote rate?**

4. Is your taxing authority a municipality or independent special district that had levied ad valorem taxes for less than 5 years in 2007 and was not subject to a millage limit in FY2007-2008?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	(4)
If yes, go to line 16. If no, continue to line 5.		
5. In 2007, was your taxing authority part of a group of a principal authority and its dependent special districts and MSTUs which levied taxes within the majority vote rate, but had at least one member adopt a higher rate?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	(5)
If yes, go to line 16. If no, continue to line 6.		
6. Prior year operating millage levy from Form DR-420, Line 11	\$ 5.8644 per \$1,000	(6)
7. Prior year rolled-back rate from 2007 Form DR-420, Line 15	\$ 6.2358 per \$1,000	(7)
8. Prior year percentage of rolled-back rate allowed to be levied by a majority vote from 2007 Form DR-420 C, Line 5; Form DR-420 M, Line 6; or Form DR-420 I, Line 6	95 %	(8)
9. Prior year maximum millage with a majority vote (Line 7 multiplied by the percentage in Line 8) Example: 5.3927 x 95% = 5.1231	\$ 5.9240 per \$1,000	(9)


**IF LINE 9 IS EQUAL TO OR GREATER THAN LINE 6, GO TO LINE 16. IF NOT, CONTINUE TO LINE 10**

**Recalculate rolled-back rate based on prior year majority-vote millage rate**

10. Prior year final gross taxable value from Form DR-420, Line 7	\$	(10)
11. Prior year ad valorem proceeds with majority vote (multiply Line 9 by Line 10 and divide by 1,000)	\$	(11)
12. Amount, if any, paid or applied in prior year because of an obligation measured by a dedicated increment value from Form DR-420, Line 13	\$	(12)
13. Adjusted prior year ad valorem proceeds with majority vote (Line 11 minus Line 12)	\$	(13)
14. Adjusted current year taxable value from Form DR-420, Line 16	\$	(14)
15. Adjusted current year rolled-back rate (Line 13 divided by Line 14, multiplied by 1,000)	\$ per \$1,000	(15)

**Calculate maximum millage levy for 2008**

16. Rolled-back rate to be used for maximum millage levy calculation (Enter Line 15 if calculated, or Line 3 if Line 15 is not calculated)	\$ 6.1014 per \$1,000	(16)
17. Adjustment for growth in per capita Florida personal income	1.0415	(17)
18. Rolled-back rate adjusted for change in per capita Florida personal income (Line 16 multiplied by Line 17)	\$ 6.3546 per \$1,000	(18)
19. Estimated current year gross taxable value for operating purposes without the impact of Amendment 1 from Form DR-420, Line 10	\$ 2,327,938,422	(19)
20. Current year adjustments to taxable value from Form DR-420 (Line 5, DR-420 plus Line 15, Form DR-420)	\$ 299,772,247	(20)

21.	Estimated current year adjusted taxable value without Amendment 1 impacts (Line 19 minus Line 20)	\$ 2,028,166,175	(21)
22.	Adjusted current year taxable value from Form DR-420, Line 16	\$ 1,881,697,873	(22)
23.	Percentage adjustment to majority vote rolled-back rate for impact of Amendment 1 (Line 22 divided by Line 21, multiplied by 100)	92.78 %	(23)
24.	Majority vote maximum millage rate allowed (Line 18 multiplied by the percentage on Line 23. Example: 4.6718 x 93.12% = 4.3504)	\$ 5.8958 per \$1,000	(24)
25.	Two-thirds vote maximum millage rate allowed (multiply Line 18 by 1.10)	\$ 6.9901 per \$1,000	(25)
26.	Current year proposed millage rate: must equal rate entered on Form DR-420, Line 18	\$ 5.7900 per \$1,000	(26)
27.	Current year proposed taxes (multiply Line 26 by Line 2, divided by 1,000)	\$ 12,630,712	(27)
28.	<b>Minimum vote required to levy proposed millage: (Check one)</b>		
	<input checked="" type="checkbox"/> a. Majority vote of the governing body: Enter millage rate from Line 24 on Line 29. <input type="checkbox"/> b. Two-thirds vote of governing body: Enter millage rate from Line 26 on Line 29. <input type="checkbox"/> c. Unanimous vote of the governing body or ¾ vote if nine members or more: Enter millage rate from Line 26 on Line 29. <input type="checkbox"/> d. Referendum: Enter millage rate from Line 26 on Line 29.		
29.	The selection on Line 28 allows a maximum millage rate of: (Enter rate indicated by choice on Line 28)	\$ 5.8958 per \$1,000	(29)
30.	Total taxes levied at the maximum millage rate: (Line 29 multiplied by Line 2, divided by 1,000)	\$ 12,861,512	(30)
DEPENDENT SPECIAL DISTRICTS AND MSTUS:  STOP HERE - SIGN AND SUBMIT			
<b>Total Current Year Taxes Levied</b>			
31.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage (The sum of all Lines 27 from each district's Form DR-420 MM-P)	\$	(31)
32.	Total current year proposed taxes (Line 27 plus Line 31)	\$ 12,630,712	(32)
<b>Total Maximum Taxes</b>			
33.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage (The sum of all Lines 30 from each district's Form DR-420 MM-P)	\$	(33)
34.	Total taxes at maximum millage (Line 30 plus Line 33)	\$ 12,861,512	(34)
<b>Total Maximum Versus Total Taxes Levied</b>			
35.	Are total current year proposed taxes on Line 32 equal to or less than total taxes at proposed maximum millage on Line 34? (Check one)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	(35)

Complete and submit this Form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your county property appraiser with Form DR-420, Certification of Compliance.

<b>SIGN HERE</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 Section 200.185 and 200.071 or 200.081, F.S.		
	Signature of Chief Administrative Officer		Date 7-22-2008
	Title City Manager	Physical Address 451 3rd St. NW, Winter Haven, FL 33881	
	Mailing Address PO Box 2277	Name of Contact Person Cal Bowen	
	City, State, ZIP Winter Haven, FL 33883-2277	Phone # 863-291-5667	Fax # 863-297-3027