



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 16, 2022

Tandra Davis, Town Manager
Town of Dundee
Post Office Box 1000
Dundee, Florida 33838-1000

Re: Truth in Millage (TRIM) Certification

Dear Ms. Davis:

The Department of Revenue (Department) has reviewed the millage certification documents that the Town of Dundee submitted under subsections 200.065(1)-(4), (6)-(12), (14), and (15), Florida Statutes (F.S.).

1. Portions of the property tax levy in the Notice of Proposed Tax Increase advertisement required by s. 200.065 (3)(a), F.S., were incorrect (see attached copy for correct amount to advertise). The notice understated last year's initially proposed tax levy and incorrectly stated the tax reductions because of value adjustment board and other assessment changes.
2. Portions of the property tax levy in the Notice of Proposed Tax Increase advertisement required by s.200.065 (3)(a), F.S., were incorrect (see attached copy for correct amount). The notice understated last year's actual tax levy. Understatement of the prior year's tax levy results in an overstatement of the increase in the levy.

These infractions may constitute noncompliance with the disclosure requirements in s. 200.065, F.S. However, because these infractions do not materially affect the disclosure requirements of the Truth in Millage (TRIM) laws, the Department accepts the certification.

The consequences of future noncompliance would include the loss of state revenue sharing funds and loss of ad valorem revenues in excess of the rolled-back rate. Therefore, your taxing authority must correct similar violations in all future submissions.

This determination applies only to the TRIM certification requirements in the listed subsections of s. 200.065, F.S. The Department will send a determination regarding the maximum millage levy requirements of s. 200.065(5), F.S., in a separate notice.

We trust this information will assist you in preparing and implementing the 2023 TRIM process. If you have questions or require assistance, please call Dianne Porter at (850) 617-8920 or write the Property Tax Oversight program at Post Office Box 3000, Tallahassee, Florida 32315-3000.

Sincerely,

A handwritten signature in black ink that reads "Rene Lewis". The signature is written in a cursive, flowing style.

Rene Lewis, Director
Property Tax Oversight Program

GS/#63.09

Alex Jones testifies in Sandy Hook hoax trial

Dave Collins and Pat Eaton-Robb
ASSOCIATED PRESS

WATERBURY, Conn. — Conspiracy theorist Alex Jones took the stand Thursday at his defamation trial in Connecticut as he tried to limit the damages he must pay for promoting the lie that the 2012 Sandy Hook school massacre was a hoax.

More than a dozen family members of some of the 20 children and six educators killed in the shooting also

showed up to observe his testimony in Waterbury Superior Court, which is about 20 miles from Newtown, where the shooting occurred.

Plaintiffs attorney Christopher Mattei showed a video from Jones' Infowars web show calling the mass shooting "phony as a three-dollar bill" and calling the parents of the victims "crisis actors."

"Mr. Jones, if someone were to falsely claim that a group of families who had lost loved ones were actors and had faked the deaths of their loved ones,

that would be a horrible thing to say, correct?" Mattei asked Jones before showing the video.

"In the context, it could be, yes," Jones replied.

Jones was found liable last year by default for damages to plaintiffs without a trial, as punishment for what the judge called his repeated failures to turn over documents to their lawyers. The six-member jury is now deciding how much Jones and Free Speech Systems, Infowars' parent company, should pay the families for defaming them and intentionally inflicting emotional distress.

In often emotional testimony, family members have described enduring death threats, in-person harassment and abusive comments on social media. Some moved to avoid the abuse.

Jones has been in Connecticut this week in preparation for his appearance. He held a news conference Wednesday outside the courthouse, bashing the proceedings — as he has on his Infowars show — as a "travesty of justice" and calling the judge a "tyrant." He made similar comments on his way into the courthouse Thursday.

"This is not really a trial," he said. "This is a show trial, a literal kangaroo court."

The plaintiffs attorneys began by asking Jones whether he believed Judge Barbara Bellis was a tyrant and whether he calls a lot of people tyrants.

"Only when they act like it," he said. Bellis began the day by going over the topics that Jones could not mention in his testimony: free speech rights; the Sandy Hook families' \$73 million settlement this year with gun-maker Remington (the company made the Bushmaster rifle used to kill the victims at Sandy Hook); the percentage of Jones' shows that discussed Sandy Hook; and whether he profited from those shows or a similar case in Texas.

"This is not the appropriate forum for you to offer that testimony," Bellis said. Jones indicated that he understood.

But the jury had to be sent out of the courtroom several times while attorneys argued about the scope of Jones' answers.

"You're going to get your exercise in today, those of you who wear Fitbits," the judge told jurors.

BUDGET SUMMARY - FISCAL YEAR 2022-2023 TOWN OF DUNDEE					
General fund	7.9000				
Voted fund	0				
63.09					
ESTIMATED REVENUES:					
	General Fund	Impact Fee Fund	Fire Special Fund	Enterprise Fund	Total Budget
TAXES: Millage 7.9000 per \$1,000					
Ad Valorem Taxes	\$2,351,413				\$2,351,413
Local Option, Use, & Fuel Taxes	\$274,172				\$274,172
Utility Services Taxes	\$385,000				\$385,000
Communication Services Taxes	\$146,977				\$146,977
Local Business Taxes	\$4,562				\$4,562
Other General Taxes	\$6,225				\$6,225
Permits Fees	\$351,000				\$351,000
Franchise Fees	\$340,000				\$340,000
Impact Fee		\$1,920,741			\$1,920,741
Special Assessment			\$218,918	\$180,000	\$398,918
Intergovernmental Revenues	\$700,292			\$2,886,306	\$3,586,598
Charges for Service	\$143,142			\$3,184,516	\$3,327,658
Judgement Fines and Forfeitures	\$6,292			\$71,000	\$77,292
Miscellaneous Revenues	\$15,150				\$15,150
Other Sources					
TOTAL SOURCES:	\$4,724,175	\$1,920,741	\$218,918	\$6,321,822	\$13,185,656
Transfers In:	\$150,000		\$532,454		\$682,454
Fund Balances/Reserves/Net Assets				\$171,594	\$171,594
TOTAL REVENUES, TRANSFERS, AND BALANCES	\$4,874,175	\$1,920,741	\$751,372	\$6,493,416	\$14,039,704
ESTIMATED EXPENDITURE/EXPENSES:					
General Government Services	\$837,268				\$837,268
Public Safety	\$991,433	\$65,357	\$657,372		\$1,714,162
Culture/Recreation	\$489,575				\$489,575
Development Services	\$490,694				\$490,694
Transportation	\$430,440				\$430,440
Water				\$940,001	\$940,001
Wastewater				\$688,937	\$688,937
Sanitation				\$783,860	\$783,860
Stormwater				\$183,099	\$183,099
Other Charges					
Capital Outlay	\$289,350	\$1,403,896	\$72,500	\$3,474,306	\$5,240,052
Debt Service	\$229,799		\$21,500	\$273,213	\$524,512
TOTAL EXPENDITURES	\$3,758,559	\$1,469,253	\$751,372	\$6,343,416	\$12,322,600
Transfers Out	\$532,454			\$150,000	\$682,454
Fund Balances Reserve/Net Assets	\$583,162	\$451,488			\$1,034,650
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES and BALANCES:	\$4,874,175	\$1,920,741	\$751,372	\$6,493,416	\$14,039,704

The Tentative, adopted and/or final budgets are on file in the office of the above referenced taxing authority as a public record

LL-32241540



As he walked into the courtroom Thursday, Alex Jones told media outside the Superior Court in Waterbury, Conn., that "this is a show trial, a literal kangaroo court." H. JOHN VOORHEES III / HEARST CONNECTICUT MEDIA VIA AP

NOTICE OF PROPOSED TAX INCREASE

The Town of Dundee has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

- A. Initially proposed tax levy \$1,969,630
- B. Less tax reductions due to Value Adjustment Board and other assessment changes \$ (82,101)
- C. Actual property tax levy \$1,887,529

This year's proposed tax levy..... \$2,475,172

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

September 27, 2022
6:30 p.m.

at
Town of Dundee
Commission Chambers
202 East Main Street
Dundee, FL 33838

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

LL-32241595



Thank you for all your votes for Best Private School!

St Joseph's Catholic School
535 Ave M NW, Winter Haven, FL 33881
863-293-3311




Thank You For Voting!


"Best Gift Shop"



Your one-stop-shop for furnishings, decor, gifts, all things Lakeland, and Annie Sloan Chalk Paint Products



SCOUT AND TAG, LLC
244 N Kentucky Ave, Lakeland
(863) 225-2426
scoutandtag.com

19.	TYPE of principal authority (check one)		<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
			<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)		<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
			<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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>			\$ 1,757,191	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>			7.4851 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>			\$ 1,866,187	(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>			\$ 2,435,609	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>			9.7690 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>			30.51 %	(27)
First public budget hearing		Date : 9/14/2021	Time : 6:30 PM EST	Place : Town Commission Chambers, 202 East Main Street, Dundee, Florida 33838	
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			7/29/2021 10:12 AM	
	Title : Tandra Davis Interim Town Manager		Contact Name and Contact Title : Tandra Davis, Town Manager		
	Mailing Address : PO BOX 1000		Physical Address : PO Box 1000		
	City, State, Zip : Dundee, FL 33838		Phone Number : 8634388330		Fax Number : 8634388333



CERTIFICATION OF TAXABLE VALUE

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

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


Year : 2022	County : POLK
Principal Authority : TOWN OF DUNDEE	Taxing Authority : TOWN OF DUNDEE

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	274,720,727	(1)
2.	Current year taxable value of personal property for operating purposes	\$	38,592,192	(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>	\$	313,312,919	(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.)	\$	30,698,921	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	282,613,998	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	251,303,510	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> 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	<input type="checkbox"/> YES <input checked="" type="checkbox"/> 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		6/28/2022 5:05 PM	

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>	7.9000	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	1,985,298	(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>	\$	1,985,298	(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>	\$	282,613,998	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	7.0248	per \$1000	(16)
17.	Current year proposed operating millage rate	9.8331	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>	\$	3,080,837	(18)

19.	TYPE of principal authority (check one)		<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
			<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)		<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
			<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)				(21)
	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
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>			\$ 1,985,298	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>			7.0248 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>			\$ 2,200,961	(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>			\$ 3,080,837	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>			9.8331 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>			39.98 %	(27)
First public budget hearing		Date : 9/13/2022	Time : 6:30 PM EST	Place : 202 East Main Street, Dundee Florida 33838	
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			8/3/2022 1:58 PM	
	Title : Tandra Davis Town Manager		Contact Name and Contact Title : Tandra Davis, Town Manager		
	Mailing Address : PO BOX 1000		Physical Address : PO Box 1000		
	City, State, Zip : Dundee, FL 33838		Phone Number : 8634388330		Fax Number : 8634388333

Example: Last Year's Actual Levy Less Than Initially Proposed Levy

Use 100% of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE	
The <u>(name of taxing authority)</u> has tentatively adopted a measure to increase its property tax levy.	
Last year's property tax levy:	
A. Initially proposed tax levy	\$ <u>47,969</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ <u>3,833</u>
C. Actual property tax levy	\$ <u>44,136</u>
This year's proposed tax levy	\$ <u>49,740</u>
All concerned citizens are invited to attend a public hearing on the tax increase to be held on:	
(DATE) (TIME) at (MEETING PLACE)	
A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.	

Show 100% of tax levies in the Notice of Proposed Tax Increase advertisement.

To complete the above Notice of Proposed Tax Increase advertisement, use the information from the following forms:

Last year's proposed tax levy:

- | | |
|--------------------|--|
| A. <u>\$47,969</u> | Prior year Form DR-420, line 25 |
| B. <u>\$ 3,833</u> | Subtract line C from line A to calculate line B |
| C. <u>\$44,136</u> | Current year Form DR-420, line 11 (sum of all Form DR-420 line 11s if you have MSTUs or dependent special districts) |

This year's proposed tax levy:

<u>\$49,740</u>	(current year's tentatively adopted millage rate x current year gross taxable value) ÷ 1,000 (line 4, current year Form DR-420)
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If the tentatively adopted millage rate is the same as the proposed millage rate, use the current year Form DR-420, line 25.



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 14, 2022

Tandra Davis, Town Manager
Town of Dundee
Post Office Box 1000
Dundee, Florida 33838-1000

RE: Maximum Millage Levy Calculation Final Disclosure

Dear Ms. Davis:

The Department of Revenue (Department) has reviewed the maximum millage levy calculation final disclosure documents your taxing authority submitted. The Department's review included documents relating to the millage levying processes and the total taxes levied by your principal taxing authority and any dependent special districts and MSTUs (for counties). Based on the documents submitted for all these entities, the Department has determined that your taxing authority is in compliance with the maximum total taxes levied requirements, and thus the maximum millage levy requirements, of section 200.065(5), Florida Statutes (F.S).

This determination applies only to the maximum millage levy requirements of section 200.065(5), F.S. The Department will send findings regarding the Truth in Millage certification requirements of section 200.065, F.S., in a separate letter.

Sincerely,

Rene Lewis, Program Director
Property Tax Oversight

GS/#63.09