From:	Wyatt Peters
То:	Lilly Davenport; Derek.Rooney@gray-robinson.com; Julie Wilkins
Cc:	Tia Warner; Finance Department; Lucia Hernandez; TRIM; Dametria Hayward-Williams
Subject:	RE: 36.05 - RE: LaBelle: DRM420MM discrepancies
Date:	Wednesday, October 16, 2024 9:37:43 AM
Attachments:	image002.png image005.png RE 36.05 - RE LaBelle DRM420MM discrepancies.msg

Good morning Lilly,

We are in the process of reviewing your TRIM package. Based on our preliminary review, I note the following:

- The 5.25 mills on the millage resolution adopted at the final hearing on September 27, 2024, required a two-thirds vote of the governing body of the taxing authority. On the DR-420MM form, the millage rate to enter on line 15 should be the 5.25 mills; also for line 16, the box for "b" should have been checked to indicate a two thirds vote.
- The Budget Summary advertisement understated the ad valorem taxes generated from the millage rate of 5.25 mills. The taxes were stated at \$1,895,100; the taxes should be \$1,908,464.

The items noted above are considered TRIM violations which will require the taxing authority to readvertise and re-hold the final TRIM hearing. You will receive a TRIM violation letter after our review has been completed and the information reviewed by our legal department. The violation letter will provide information on how to remedy the TRIM violations. The error with the understatement of the tax proceeds on the budget summary ad is a violation of section 200.065(2)(a)1, Florida Statutes. The voting error is a violation of s. 200.065(5)(a)1, F.S. You should hold off on proceeding with a new hearing until after you have received the TRIM violation notice. Please let me know if you have any other questions regarding this matter.

Thanks,



Wyatt Peters, CFE

Senior Management Analyst II Property Tax Oversight Program Florida Department of Revenue (850) 617-8921 Wyatt.peters@floridarevenue.com