

City of Quincy

City Hall

404 West Jefferson Street

Quincy, FL 32351

www.myquincy.net



Meeting Agenda

Tuesday, July 9, 2013

6:00 PM

City Hall Commission Chambers

City Commission

Keith Dowdell, Mayor (Commissioner District One)

Larry Edwards, Mayor Pro-Tem (Commissioner District Five)

Micah Brown (Commissioner District Two)

Derrick Elias (Commissioner District Three)

Andy Gay (Commissioner District Four)

**AGENDA FOR THE REGULAR MEETING OF
THE CITY COMMISSION OF
QUINCY, FLORIDA
Tuesday
July 9, 2013
6:00 PM
CITY HALL CHAMBERS**

Call to Order

Invocation

Pledge of Allegiance

Roll Call

Approval of Agenda

Approval of Minutes

1. Approval of Minutes of the 6/25/13 Regular Meeting.
(Sylvia Hicks, City Clerk)

Public Hearings, Ordinances and Resolutions

Presentation(s)

Citizen(s) to be Heard (3 Minutes Limit)

Consent Agenda

Discussion(s)

2. Tentative Property Tax Millage Rate
(Jack L. McLean Jr., City Manager, Theresa Moore, Finance Director)
3. Utility Write-Offs and Uncollectible/Doubtful Account Policy
(Jack L. McLean Jr., City Manager, Theresa Moore, Finance Director)

Report(s)/ Information

4. Youth Protection Ordinance Report
(Jack L. McLean Jr., City Manager, Walt McNeil, Police Chief)

City Manager's Reports

City Attorney's Reports

Commissioners' Reports

Other

Adjournment

*Item Not in Agenda Book

CITY COMMISSION
CITY HALL
QUINCY, FLORIDA

REGULAR MEETING
JUNE 25, 2013
6:00 P.M.

The Quincy City Commission met in regular session Tuesday, June 25, 2013, with Mayor Commissioner Dowdell presiding and the following present:

Commissioner Larry D. Edwards
Commissioner Micah Brown
Commissioner Derrick D. Elias
Commissioner Gerald A. Gay, III

Also Present:

City Manager Jack L. McLean Jr.
City Attorney Larry K. White
City Clerk Sylvia Hicks
Police Chief Walt McNeil
Finance Director Theresa Moore
Customer Service Director Ann Sherman
Utilities Director Mike Wade
Interim Fire Chief Scott Haire
Information Technology Director John Thomas
Planning Director Bernard Piawah
Accountant III Yvette McCullough
Account Specialist Catherine Robinson
Parks and Recreation Director Greg Taylor
CRA Manager Charles Hayes
Executive Assistant to City Manager Cynthia Shingles
Acting Human Resources Director Bessie Evans
Sergeant At Arms Assistant Chief Glenn Sapp

Call to Order:

Mayor Commissioner Dowdell called the meeting to order, followed by the Lord's Prayer and the Pledge of Allegiance.

Approval of Agenda

Commissioner Edwards made a motion to approve the agenda. Commissioner Gay seconded the motion. The ayes were unanimous.

Approval of Minutes:

Commissioner Gay made a motion to approve the minutes of the June 11, 2013 regular meeting with corrections if necessary. Commissioner Edwards seconded the motion. The ayes were unanimous.

Public Hearings, Ordinances, Resolutions and Proclamations:

At a public hearing, Commissioner Gay made a motion to read Ordinance No. 1053 by title only. Commissioner Edwards seconded the motion. Upon roll call by the Clerk, the ayes were Commissioners Brown, Edwards, Gay, Elias and Dowdell. The Clerk read the title as follows:

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF QUINCY CHAPTER 14: ARTICLE VI: HOUSING CODE; TO ADD SECTION 14-154 THROUGH 158 TO ADDRESS LANDLORD'S OR OWNER'S OBLIGATION TO MAINTAIN PROPERTY AND PREMISES; REPEALLING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR CODIFICATION AND PROVIDING AN EFFECTIVE DATE.

There were no comments or concerns from the audience. Commissioner Gay made a motion to approve Ordinance No. 1053 on second reading. Commissioner Edwards seconded the motion. Upon roll call by the Clerk, the ayes were Commissioners Brown, Edwards, Gay, Elias, and Dowdell. The ayes were unanimous.

At a public hearing, Commissioner Gay made a motion to read Ordinance No. 1054 by title only. Commissioner Edwards seconded the motion. Upon roll call by the Clerk, the ayes were Commissioners Brown, Edwards, Gay, Elias and Dowdell. The Clerk read the title as follows:

AN ORDINANCE AMENDING THE COMPREHENSIVE PLAN OF THE CITY OF QUINCY WHICH IS REFERENCED IN SECTION 46-9 OF THE QUINCY CODE OF ORDINANCES TO ADOPT A SMALL SCALE FUTURE LAND USE MAP AMENDMENT FOR TWO PARCELS LOCATED AT THE INTERSECTION OF LIVE OAK STREET AND PAT THOMAS PKWY (PARCEL NUMBER 3-12-2N-4W-0000-00313-2100), AND PARCEL NUMBER 3-12-2N-4W-0000-00313-0200) FROM MEDIUM DENSITY RESIDENTIAL TO COMMERCIAL.

There were no comments or concerns from the audience. Commissioner Edwards made a motion to approve Ordinance No. 1054 on second reading. Commissioner Gay seconded the motion. Upon roll call by the Clerk, the ayes were Commissioners Brown, Edwards, Gay, Elias and Dowdell. The ayes were unanimous.

At a public hearing, Commissioner Gay made a motion to read Ordinance No. 1055 by title only. Commissioner Brown seconded the motion. Upon roll call by the Clerk, the ayes were Commissioners Brown, Edwards, Gay, Elias and Dowdell. The Clerk read the title as follows:

AN ORDINANCE CHANGING THE ZONING/LAND USE CLASSIFICATION OF TWO PARCELS LOCATED AT THE INTERSECTION OF LIVE OAK STREET AND PAT THOMAS PKWY (PARCEL A: 0.146 ACRE: PARCEL NUMBER 3-12-2N-4W-0000-00313-2100), and PARCEL B: 1.27 ACRES: PARCEL NUMBER 3-12-2N-4W-0000-00313-0200) FROM RESIDENTIAL-2 (R-2) TO COMMERCIAL HEAVY (C-2).

There were no comments or concerns from the audience. Commissioner Gay made a motion to approve Ordinance No. 1055 on second reading. Commissioner Brown seconded the motion. Upon roll call by the Clerk, the ayes were Commissioners Brown, Edwards, Gay, Elias and Dowdell. The ayes were unanimous.

Presentation(s):

Citizen(s) to be Heard:

Discussion(s):

Request for Lien and Foreclosure Proceedings on Non-Compliant Code Cases

Commissioner Edwards made a motion to approve the request for lien and foreclosure proceedings on non-compliant code cases. Commissioner Brown seconded the motion. The ayes were Commissioners Brown, Edwards, Gay, and Dowdell. Nay was Commissioner Elias. The motion carried.

Update on Waterline Extension for Fire Protection to Sawano Heights Subdivision

Mr. Pat Higdon of 147 Mitchell Drive came before the Commission to request that the City install a 6" water line to their community for adequate fire protection. He stated that the County has agreed to provide the fire hydrants that would save approximately \$25,000. He asked if the City would pay half the cost of the project. Staff met with the residents of Sawano Heights Subdivision and the question was asked if the project could be funded by the City and the City be reimbursed by the residents through a long term amortization schedule. The estimated cost of the project is \$132,276.46. Staff presented to the Commission several examples of various amortization schedules for financing the project. Commissioner Edwards stated we need to continually to do what we do historically regarding water line extensions or projects of this nature. Commissioner Edwards made a motion to approve the City staff work on an agreement with the property owners and come back to the Commission during the upcoming

budgeting process. Commissioner Gay seconded the motion. The ayes were unanimous.

Request Authority to Re-purchase Cemetery Spaces and Expand the Cemetery

Jay Teixeira, Engineering Technician came before the Commission requesting that the City re-purchase cemetery spaces and extend the life of Sunnyvale Cemetery. He stated that we have approximately 100 un-sold spaces left in the cemetery. He also asked if we could re-purchase spaces back from individuals. The Commission asked if it was appropriate to re-purchase the spaces and if other municipalities did the same. Mr. Teixeira stated that it would cost approximately \$55,000 which is a rough estimate to extend the cemetery that includes infrastructure and lot markers. The Commission agreed to bring this item back during the budgeting process.

Implementing the New COSO Internal Control-Integrated Framework

Theresa Moore, Finance Director came before the Commission and stated that the accounting profession required that certain guidance exist in an organization to demonstrate the existence of internal control and fraud deterrence. She stated that COSO developed the Internal Control Integrated Framework to provide guidance to the organization. She is requesting a workshop to discuss the document.

Request for Approval of the Police Benevolent Association (PBA) and City of Quincy Labor Agreement

City Attorney White informed the Commission that PBA and the City entered into negotiations in May of 2013 to draft a labor contract for a three year period. He stated that the parties had reached a new Labor Agreement for the period beginning October 1, 2012 to September 30, 2015. He stated the new covenant of the contract contains a pay increase of 1.5% of the base salary and a bonus of .5% based on the performance under the Officer Portfolio Pay Plan. The Attorney stated that a scrivener's error is located in Article 23, page 31 that read as follows: "receive a one-half (1/2%) percent non-annualized bonus to be paid on December 21, 2012." He stated that the PBA ratified the proposed Labor Agreement on June 19, 2013 and the agreement is submitted to the City Commission for consideration. Commissioner Edwards made a motion to approve option 1: approve the propose Labor Contract for the period of October 1, 2012 to September 30, 2015. Commissioner Gay seconded the motion. The ayes were unanimous.

Report(s)/Information:

P-Card Statement – No comments

Financials

Commissioner Edwards asked the status of the audit. The Finance Director stated that we have submitted all the information they have requested and now they have began their review process. City Manager McLean stated that all of the information the Auditors requested have been submitted. He is going to have a conference call with the Auditors to see what date, he is not certain if they are going to make that date the 25th or 30th.

Commissioner Gay stated under the Electric administration line item why did we over pay on the 2003 bond debt service principal? The Finance Director stated she would have to check on that, it probably was a coding error and she would have to go back and look at it. Commissioner Elias asked if they had put any funds in the reserves. The Finance Director stated yes in the rate stabilization and repairs and replacement. Commissioner Elias asked what the Commission approved to be put in the reserves. The Finance Director stated \$341,000. Commissioner Elias asked if we were using the funds to pay our bills or for some other purpose. The Manager stated he doesn't believe that this number is correct and there is a formula that we use to fund each of the reserves and the landfill is part of the formula. He stated the reserves are funded according to our cash flow. If the revenues exceed or equals to what we anticipated, we can put funds into the reserves and on the other hand, if our revenue is lower than anticipated, we don't fund the reserves. Commissioner Gay asked about the rate stabilization level at the end of the fiscal year; would it be \$875,000 at the end?; is it the manager's plan to continue to build the reserve? The Manager stated it is our plan to have a reserve of \$6 to \$10 million dollars. Next year we should have an unrestrictive reserve of \$3 million dollars. Commissioner Gay stated that looking at the statement we do have a cash flow problem. He asked are we looking at a short fall this coming budget year. The Manager stated we should anticipate breaking even. Commissioner Edwards asked if this is something that we have done historically at the end of the year put the left over funds in reserves. The Manager stated no, this is the first year that we have had a discipline process of building our reserves. Historically, the reserves have been secondary. Mayor Dowdell stated he noticed that in the inter-funds transfers we have not transferred all that was budgeted. The Finance Director stated we only transfer what is needed for the general fund. Mayor Dowdell stated in this upcoming audit, we are about to receive, will it show our net assets, and what effect will that have since we did not write off all of the overdue utility accounts. Will the Auditors hold it against us for not writing it off? The Finance Director stated by all means, yes. The Finance Director stated the Auditors asked how much you can collect on those accounts that are one to two years. She stated the Auditor would say we have overstated what we could collect on. The Manger stated that in December 2012 the Commission authorized the write-off, but it was not when the staff initially asked for the write off. Should we develop a policy to write-off old accounts, Mayor Dowdell asked? The Manager stated the Commission should give the Manager and Finance Director the authority to periodically write-off accounts in a manner that would not damage our net worth. Commissioner Elias stated that in the Attorney's budget, the line item is over budgeted, where would the funds be

coming from. The Manager stated that we will make an adjustment at the end of the year. Commissioner Elias requested the invoices from the City Attorney. Ms. Hannah stated she has not yet received the public records request for the Attorney's invoices. The Manager stated he spoke with the Clerk regarding the request and asked her to tell Ms. Hannah that her request totaled over 300 pages. Commissioner Gay asked why was it 300 pages. The Manager stated she requested three years of invoices which included the support documentation for cutting the check.

City Manager's Reports: None

City Attorney's Reports: None

Commissioner's Reports:

Commissioner Elias stated that he received an email regarding two sod projects. He stated he didn't know about but one and he thought that project was complete and that was last year. He then asked the City Manager why we are putting new sod on Corry Field and will we be able to play on the field this football season? The Manager stated that there was no additional cost for the sod and he stated the contractor also installed an irrigation system.

Commissioner Elias stated there is increased speeding in the Sunset area.

Commissioner Elias stated immediately at the close of the audit we need to put out the Request for Proposal.

Commissioner Elias asked if Main Street was an official organization. Charles Hayes, CRA/MainStreet Director stated yes, we are accredited. Commissioner Elias then asked if MainStreet was a 501c3. Mr. Hayes replied no, but he is trying to obtain it.

Commissioner Gay stated he appreciates the Police presence in District IV.

Commissioner Gay asked the status of the after hour service. Mike Wade, Utilities Director stated he has been researching the issue and found that the company that we are currently using is the least cost effective.

Commissioner Edwards asked if Ordinance No. 1053 could take care of the issue on West King Street, no one should be taken advantage of and we need to hold the owner responsible. He stated they are just slum lords.

Commissioner Edwards thanked the Chief of Police for installing the stop sign.

Commissioner Brown asked what the procedure of installing speed calming devices. The Manager stated he would send him an email.

City Manager McLean announced Scott Haire as the new Fire Chief.

Mayor Dowdell thanked all of the City of Quincy employees and appreciates all they do. He stated he would like to spend a day with each department and he would be one of the first to approve a raise.

The Commission did not schedule a workshop for the audit, they will wait until they get something in writing.

The 4th of July celebration will have fireworks, a horse shoe tournament, and music in the Park. This will take place at Leisure Park.

There being no further business to discuss, Commissioner Edwards made a motion to adjourn. Commissioner Gay seconded the motion.

APPROVED:

Keith A Dowdell, Mayor and Presiding
Officer of the City Commission

ATTEST:

Sylvia Hicks
Clerk of the City of Quincy
Clerk of the Commission thereof

**City of Quincy
City Commission
Agenda Request**

Date of Meeting: July 9, 2013
Date Submitted: July 5, 2013
To: Honorable Mayor and Members of the Commission
From: Jack L. McLean Jr., City Manager
Theresa Moore, Finance Director
Subject: Tentative Property Tax Millage Rate

Statement of Issue:

The City is required to submit its tentative property tax millage rate to the Property Appraiser's Office. This "tentative" property tax millage rate will be included in the notification sent to taxpayers as part of the Truth in Millage (TRIM) process.

Background:

The Truth in Millage (TRIM) process informs taxpayers and the public about the legislative process by which local ad valorem (property) taxes are determined. Florida state laws provide for public input and for governing bodies of taxing authorities to state specific reasons for proposed changes in taxes and the budget.

When levying a millage, taxing authorities are required to follow Chapter 200 of the Florida Statutes (F.S.), which governs TRIM. In 2007, those statutory requirements were revised to provide maximum millage rates for non-voted levies of counties, municipalities and independent special districts. According to the Florida law, failure to meet TRIM requirements will result in the loss of revenue sharing for the taxing authority.

Florida Statutes require that the City adopt the "tentative" millage rate within 35 days of the Property Appraiser's "Certification of Taxable Values". This is accomplished via submission of form DR-420. Within this form, the City includes its prior year operating millage rate, current year rolled-back rate and current year proposed operating millage rate. In addition, the date, time and meeting place of the tentative budget hearing is also included. Please note that the date of the meeting is subject to change. The School Board and the Board of County Commissioners have first choice of meeting dates and no other taxing authority can hold their meeting on that date. The first public budget hearing, which must be after that of the Board of County Commissioners and School Board, is tentatively scheduled for Tuesday, September 10, 2013.

Analysis:

The following are the millage rates calculated/included as required per the TRIM process.

- The current year's operating millage rate for the City is 4.6561 mills. If this rate is set as the tentative millage rate, the amount of revenue it is expected to generate is \$984,610. Setting this millage rate as the tentative millage rate requires a majority vote of the Commissioners.
- The current year rolled-back rate is 4.6552 mills. This represents the rate the City would need to adopt to generate the same amount of revenue as the current year operating millage rate provided (exclusive of new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and deletions). If this rate is set as the tentative millage rate, the amount of revenue it is expected to generate is \$984,420. Setting this millage rate as the tentative millage rate requires a majority vote of the Commissioners.

Staff recommends setting the tentative millage rate at the current year rolled-back rate of 4.6552, which is less than the current operating millage rate. The variance in the amount of revenue derived from the two rates is insignificant at only \$190.

Finally, if the taxing authority does not adopt a "tentative millage rate" and communicate such to the Property Appraiser's Office, it will not be in compliance and such could result in the loss of revenue sharing funds. These funds totaled more than \$216,000 in FY2012 and more than \$177,000 to date for FY2013.

Options:

- Option 1 Adopt a proposed tentative millage rate of 4.6561 mills which produces \$984,610 in ad valorem revenue.
- Option 2 Adopt a proposed tentative millage rate of 4.6552 mills which produces \$984,420 in ad valorem revenue.

Recommendation

Option 2

Attachments:

- DR-420 – Certification of Taxable Values (current operating millage rate)
- DR-420 - Certification of Taxable Values (rolled-back millage rate)
- DR-420TIF – Tax Incremental Adjustment Worksheet for CRA Area # 1
- DR-420TIF – Tax Incremental Adjustment Worksheet for CRA Area # 2
- DR-420MM-P – Maximum Millage Levy Calculation Preliminary Disclosure using current operating millage rate
- DR-420MM-P – Maximum Millage Levy Calculation Preliminary Disclosure using rolled-back millage rate



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

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

Year: 2013	County: GADSDEN
Principal Authority: CITY OF QUINCY	Taxing Authority: CITY OF QUINCY

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	177,636,505	(1)
2.	Current year taxable value of personal property for operating purposes	\$	32,959,925	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	870,266	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$	211,466,696	(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.)	\$	1,579,833	(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)	\$	209,886,863	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	209,514,145	(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 checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	Number 2
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, Certification of Voted Debt Millage forms attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0

	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
SIGN HERE	Signature of Property Appraiser :	Date :	
	Electronically Certified by Property Appraiser	6/25/2013 12:01 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 (If prior year millage was adjusted then use adjusted millage from Form DR-422)		4.6561	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000)	\$	975,519		(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (Sum of either Lines 6c or Line 7a for all DR-420TIF forms)	\$	150,636		(12)
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Line 12)	\$	824,883		(13)
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all DR-420TIF forms)	\$	32,689,428		(14)
15.	Adjusted current year taxable value (Line 6 minus Line 14)	\$	177,197,435		(15)
16.	Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000)		4.6552	per \$1000	(16)
17.	Current year proposed operating millage rate		4.6561	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000)	\$	984,610		(18)

current millage rate

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
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22.	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 13 from all DR-420 forms)	\$	824,883	(22)
23.	Current year aggregate rolled-back rate (Line 22 divided by Line 15, multiplied by 1,000)		4.6552 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes (Line 4 multiplied by Line 23, divided by 1,000)	\$	984,420	(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. (The sum of Line 18 from all DR-420 forms)	\$	984,610	(25)
26.	Current year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied by 1,000)		4.6561 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate (Line 26 divided by Line 23, minus 1 , multiplied by 100)		0.02 %	(27)

First public budget hearing	Date :	Time :	Place :
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SIGN HERE	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 :	
	Title :		Contact Name and Contact Title :		
	Mailing Address :		Physical Address :		
	City, State, Zip :		Phone Number :	Fax Number :	
	JACK L MCLEAN, JR., CITY MGR	THERESA MOORE, FINANCE DIRECTOR			
		404 W JEFFERSON ST			
	QUINCY, FL 32351	8506180030	8508753733		

CERTIFICATION OF TAXABLE VALUE
INSTRUCTIONS

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s. 12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

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

Year: 2013	County: GADSDEN
Principal Authority: CITY OF QUINCY	Taxing Authority: CITY OF QUINCY

SECTION I: COMPLETED BY PROPERTY APPRAISER

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7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	209,514,145	(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 checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Number 2	(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, Certification of Voted Debt Millage forms attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0	(9)
Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.		
SIGN HERE	Signature of Property Appraiser :	Date :		
	Electronically Certified by Property Appraiser	6/25/2013 12:01 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 (If prior year millage was adjusted then use adjusted millage from Form DR-422)	4.6561	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000)	\$	975,519	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (Sum of either Lines 6c or Line 7a for all DR-420TIF forms)	\$	150,636	(12)
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Line 12)	\$	824,883	(13)
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all DR-420TIF forms)	\$	32,689,428	(14)
15.	Adjusted current year taxable value (Line 6 minus Line 14)	\$	177,197,435	(15)
16.	Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000)	4.6552	per \$1000	(16)
17.	Current year proposed operating millage rate	4.6552	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000)	\$	984,420	(18)

rolled-back rate

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. (The sum of Line 13 from all DR-420 forms)	\$	824,883	(22)
23.	Current year aggregate rolled-back rate (Line 22 divided by Line 15, multiplied by 1,000)		4.6552 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes (Line 4 multiplied by Line 23, divided by 1,000)	\$	984,420	(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. (The sum of Line 18 from all DR-420 forms)	\$	984,420	(25)
26.	Current year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied by 1,000)		4.6552 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate (Line 26 divided by Line 23, minus 1 , multiplied by 100)		0.00 %	(27)

First public budget hearing	Date :	Time :	Place :
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S I G N T 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 :
	Title :	Contact Name and Contact Title :		
	JACK L MCLEAN, JR., CITY MGR	THERESA MOORE, FINANCE DIRECTOR		
	Mailing Address :	Physical Address :		
	404 W JEFFERSON ST			
City, State, Zip :	Phone Number :	Fax Number :		
QUINCY, FL 32351	8506180030	8508753733		

CERTIFICATION OF TAXABLE VALUE
INSTRUCTIONS

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s. 12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403(3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.



TAX INCREMENT ADJUSTMENT WORKSHEET

DR-420TIF
R. 6/10
Rule 12DER11-30
Florida Administrative Code
Efl. 05/11

Year : 2013	County : GADSDEN
Principal Authority : CITY OF QUINCY	Taxing Authority : CITY OF QUINCY
Community Redevelopment Area : Redev. Area#1	Base Year : 2000

SECTION I : COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value in the tax increment area	\$	97,161,661	(1)
2. Base year taxable value in the tax increment area	\$	63,384,202	(2)
3. Current year tax increment value <i>(Line 1 minus Line 2)</i>	\$	33,777,459	(3)
4. Prior year Final taxable value in the tax increment area	\$	97,154,008	(4)
5. Prior year tax increment value <i>(Line 4 minus Line 2)</i>	\$	33,769,806	(5)

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		6/25/2013 12:01 PM	

SECTION II: COMPLETED BY TAXING AUTHORITY 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.	95.00 %	(6a)
6b.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 6a)</i> <i>If value is zero or less than zero, then enter zero on Line 6b</i>	\$ 32,088,586	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	\$ 147,673	(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	\$ 0	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10	0.0000 per \$1,000	(7b)
7c.	Taxes levied on prior year tax increment value <i>(Line 5 multiplied by Line 7b, divided by 1,000)</i>	\$ 0	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value <i>(Line 7a divided by Line 7c, multiplied by 100)</i>	0.00 %	(7d)
7e.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 7d)</i> <i>If value is zero or less than zero, then enter zero on Line 7e</i>	\$ 0	(7e)

S I G N H E R E	Taxing Authority Certification		I certify the calculations, millages and rates are correct to the best of my knowledge.	
	Signature of Chief Administrative Officer :		Date :	
	Title : JACK L MCLEAN, JR., CITY MGR		Contact Name and Contact Title : THERESA MOORE, FINANCE DIRECTOR	
	Mailing Address :		Physical Address : 404 W JEFFERSON ST	
	City, State, Zip : QUINCY, FL 32351		Phone Number : 8506180030	Fax Number : 8508753733

TAX INCREMENT ADJUSTMENT WORKSHEET INSTRUCTIONS

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

"Specific proportion," used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

◦ Example 1.

Section 163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.

◦ Example 2.

Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight Program - TRIM
P. O. Box 3000
Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

Complete Line 7 if the payment is based on a calculation other than a specific proportion. Do not complete both Lines 6 and 7.



TAX INCREMENT ADJUSTMENT WORKSHEET

DR-420NF
R. 6/10
Rule 12DERT-10
Florida Administrative Code
Eff. 05/11

Year: 2013	County: GADSDEN
Principal Authority : CITY OF QUINCY	Taxing Authority : CITY OF QUINCY
Community Redevelopment Area : Redev. Area #2	Base Year : 2003

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	\$	5,535,524	(1)
2.	Base year taxable value in the tax increment area	\$	4,903,059	(2)
3.	Current year tax increment value (Line 1 minus Line 2)	\$	632,465	(3)
4.	Prior year Final taxable value in the tax increment area	\$	5,569,516	(4)
5.	Prior year tax increment value (Line 4 minus Line 2)	\$	666,457	(5)

S I G N H E R E	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		6/25/2013 12:01 PM	

SECTION II: COMPLETED BY TAXING AUTHORITY 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.		95.00 %	(6a)
6b.	Dedicated increment value (Line 3 multiplied by the percentage on Line 6a) <i>If value is zero or less than zero, then enter zero on Line 6b</i>	\$	600,842	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	\$	2,963	(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	\$	0	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10		0.0000 per \$1,000	(7b)
7c.	Taxes levied on prior year tax increment value (Line 5 multiplied by Line 7b, divided by 1,000)	\$	0	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value (Line 7a divided by Line 7c, multiplied by 100)		0.00 %	(7d)
7e.	Dedicated increment value (Line 3 multiplied by the percentage on Line 7d) <i>If value is zero or less than zero, then enter zero on Line 7e</i>	\$	0	(7e)

S I G N H E R E	Taxing Authority Certification		I certify the calculations, millages and rates are correct to the best of my knowledge.	
	Signature of Chief Administrative Officer :		Date :	
	Title : JACK L MCLEAN, JR., CITY MGR		Contact Name and Contact Title : THERESA MOORE, FINANCE DIRECTOR	
	Mailing Address :		Physical Address : 404 W JEFFERSON ST	
	City, State, Zip : QUINCY, FL 32351		Phone Number : 8506180030	Fax Number : 8508753733

TAX INCREMENT ADJUSTMENT WORKSHEET INSTRUCTIONS

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

"Specific proportion," used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

◦ Example 1.

Section 163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.

◦ Example 2.

Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight Program - TRIM
P. O. Box 3000
Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

Complete Line 7 if the payment is based on a calculation other than a specific proportion. Do not complete both Lines 6 and 7.




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

Reset Form


Print Form

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

Year: 2013		County: GADSDEN	
Principal Authority: CITY OF QUINCY		Taxing Authority: CITY OF QUINCY	
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)
<p align="center">IF YES,  STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.</p>			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	4.6552	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from 2012 Form DR-420MM, Line 13	5.1111	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	4.6561	per \$1,000 (4)
<p align="center">If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.</p>			
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	\$	209,514,145 (5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$	1,070,848 (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	\$	150,636 (7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$	920,212 (8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	177,197,435 (9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	5.1931	per \$1,000 (10)
Calculate maximum millage levy			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	5.1931	per \$1,000 (11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)		1.0169 (12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	5.2809	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	5.8090	per \$1,000 (14)
15.	Current year proposed millage rate	4.6561	per \$1,000 (15)
16.	Minimum vote required to levy proposed millage: (Check one)		
<input checked="" type="checkbox"/>	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.		
<input type="checkbox"/>	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 proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	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 proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16)	5.2809	per \$1,000 (17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$	211,466,695 (18)

Continued on page 2

current millage rate

Taxing Authority : CITY OF QUINCY		DR-420MM-P R. 5/12 Page 2	
19.	Current year proposed taxes (Line 15 multiplied by Line 18, divided by 1,000)	\$	984,610 (19)
20.	Total taxes levied at the maximum millage rate (Line 17 multiplied by Line 18, divided by 1,000)	\$	1,116,734 (20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. (The sum of all Lines 19 from each district's Form DR-420MM-P)	\$	0 (21)
22.	Total current year proposed taxes (Line 19 plus Line 21)	\$	984,610 (22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage (The sum of all Lines 20 from each district's Form DR-420MM-P)	\$	0 (23)
24.	Total taxes at maximum millage rate (Line 20 plus Line 23)	\$	1,116,734 (24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year proposed 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)
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 :
	Title :	Contact Name and Contact Title :	
	JACK L MCLEAN, JR., CITY MGR	THERESA MOORE, FINANCE DIRECTOR	
	Mailing Address :	Physical Address :	
	404 W JEFFERSON ST		
City, State, Zip :	Phone Number :	Fax Number :	
QUINCY, FL 32351	8506180030	8508753733	

Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.

**MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE
INSTRUCTIONS**

General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2013 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM-P shows the preliminary maximum millages and taxes levied based on your proposed adoption vote. Each taxing authority must complete, sign, and submit this form to their property appraiser with their completed DR-420, Certification of Taxable Value.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority will file a final Form DR-420MM, Maximum Millage Levy Calculation Final Disclosure, with Form DR-487, Certification of Compliance, with the Department of Revenue.

Specific tax year references in this form are updated each year by the Department.

Line Instructions

Lines 5-10

Only taxing authorities that levied a 2012 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2012 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12

This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

Lines 13 and 14

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 16

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 17

Enter the millage rate indicated by the box checked in Line 16. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.




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

Reset Form


Print Form

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

Year: 2013		County: GADSDEN	
Principal Authority: CITY OF QUINCY		Taxing Authority: CITY OF QUINCY	
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)
<p align="center">IF YES,  STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.</p>			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	4.6552	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from 2012 Form DR-420MM, Line 13	5.1111	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	4.6561	per \$1,000 (4)
<p align="center">If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.</p>			
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	\$ 209,514,145	(5)
6.	Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$ 1,070,848	(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	\$ 150,636	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i>	\$ 920,212	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 177,197,435	(9)
10.	Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	5.1931	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>	5.1931	per \$1,000 (11)
12.	Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>	1.0169	(12)
13.	Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	5.2809	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	5.8090	per \$1,000 (14)
15.	Current year proposed millage rate	4.6552	per \$1,000 (15)
16.	Minimum vote required to levy proposed millage: (Check one)		
<input checked="" type="checkbox"/>	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. <i>Enter Line 13 on Line 17.</i>		
<input type="checkbox"/>	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 proposed rate. <i>Enter Line 15 on Line 17.</i>		
<input type="checkbox"/>	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 proposed rate. <i>Enter Line 15 on Line 17.</i>		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the proposed rate. <i>Enter Line 15 on Line 17.</i>		
17.	The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16)</i>	5.2809	per \$1,000 (17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 211,466,696	(18)

Continued on page 2

rolled-back rate

Taxing Authority: CITY OF QUINCY		DR-420MM-P R. 5/12 Page 2	
19.	Current year proposed taxes (Line 15 multiplied by Line 18, divided by 1,000)	\$	984,420 (19)
20.	Total taxes levied at the maximum millage rate (Line 17 multiplied by Line 18, divided by 1,000)	\$	1,116,734 (20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. (The sum of all Lines 19 from each district's Form DR-420MM-P)	\$	0 (21)
22.	Total current year proposed taxes (Line 19 plus Line 21)	\$	984,420 (22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage (The sum of all Lines 20 from each district's Form DR-420MM-P)	\$	0 (23)
24.	Total taxes at maximum millage rate (Line 20 plus Line 23)	\$	1,116,734 (24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year proposed 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)
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:	
	Title: JACK L MCLEAN, JR., CITY MGR	Contact Name and Contact Title: THERESA MOORE, FINANCE DIRECTOR	
	Mailing Address:	Physical Address: 404 W JEFFERSON ST	
	City, State, Zip: QUINCY, FL 32351	Phone Number: 8506180030	Fax Number: 8508753733

Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.

**MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE
INSTRUCTIONS**

DR-420MM-P
R. 5/12
Page 3

General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2013 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM-P shows the preliminary maximum millages and taxes levied based on your proposed adoption vote. Each taxing authority must complete, sign, and submit this form to their property appraiser with their completed DR-420, Certification of Taxable Value.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority will file a final Form DR-420MM, Maximum Millage Levy Calculation Final Disclosure, with Form DR-487, Certification of Compliance, with the Department of Revenue.

Specific tax year references in this form are updated each year by the Department.

Line Instructions

Lines 5-10

Only taxing authorities that levied a 2012 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2012 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12

This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

Lines 13 and 14

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 16

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 17

Enter the millage rate indicated by the box checked in Line 16. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.

All TRIM forms for taxing authorities are available on our website at
<http://dor.myflorida.com/dor/property/trim/trimmax.html>

**City of Quincy
City Commission
Agenda Request**

Date of Meeting: July 9, 2013
Date Submitted: July 5, 2013
To: Honorable Mayor and Commissioners
From: Jack L. McLean Jr., City Manager
Theresa Moore, Finance Director
Subject: Utility Write-Offs and Uncollectible/Doubtful Accounts Policy

Statement of Issue:

Staff is requesting the Commission to adopt the attached policy for addressing uncollectible/doubtful accounts. In addition, Staff is requesting the Commission to write-off utility accounts totaling \$317,704 relating to 674 accounts from 2010 and 2011.

Background:

Commission previously approved (December 11, 2012 meeting) Staff's recommendation to begin a process of gradually writing off doubtful accounts. These write-offs amounted to \$1,346,426, covering accounts closed from 1977 through 2009 with an unpaid balance. These recommendations were not based on a defined policy/procedure for addressing uncollectible/doubtful accounts but were in response to an audit issue raised during the FY2011 year-end audit. Staff has since developed a policy/procedure for addressing uncollectible/doubtful accounts.

Analysis:

During the FY2011 audit, TCBA Watson Rice, consistent with generally accepted accounting principles (GAAP), indicated that the City was required to increase its allowance for doubtful accounts and make certain adjustments to ensure that the utility accounts receivables balances were not overstated and were accurately reflected at their net realizable value. (The allowance related to telecommunication accounts was also increased.) Failure to do so would have resulted in the City receiving a qualified opinion on the audit.

The process for determining the allowance was in response to the audit. However, the City needs a proactive and conventional policy to address uncollectible/doubtful accounts. Staff's recommended policy for addressing uncollectible/doubtful accounts meets GAAP standards and provides an established guide for management to follow. The drafted policy is attached.

The policy adopts the Allowance Method for handling uncollectible/doubtful accounts. This method is the preferred alternative to the direct write-off method. In the allowance method, the doubtful debts are estimated and bad debt expenses are recognized before the debts actually become uncollectible. The draft policy:

- Identifies the method for determining uncollectible/doubtful accounts
- Defines the timeline and write-off procedures for addressing the uncollectible/doubtful accounts, and
- Provides a procedure for handling subsequent collection of an uncollectible account.

Further, Staff is also requesting to write-off an additional 674 accounts (\$317,704) from 2010 and 2011 which meets the requirements noted in the policy.

The chart below depicts the uncollectible/doubtful accounts from 1977 to present.

Year	# of Accounts	Account Balance
1977 - 1999	3,026	\$518,690
2000 - 2006	2,182	\$827,736
2007 - 2009	1,296	\$438,303
2010	387	\$212,114
2011	287	\$105,591
2012	309	\$121,746
2013	220	\$45,241

The City is continuing the process of linking doubtful accounts to active accounts. Recent efforts resulted in the linking of 525 accounts totaling over \$189,700. In addition to linking doubtful accounts to active accounts, Staff continues to work with the City Attorney’s office to file utility liens against the property owners, where possible.

Options:

- Option 1 Adopt the attached policy/procedure for uncollectible accounts and write-offs
- Option 2 Accept Staff’s recommendation to write off 674 utility account balances totaling \$317,704 to comply with the attached policy/procedures.

Recommendation:

Option 1 & 2

Attachment:

- Management Guidance Policy/Procedure for Uncollectible Accounts and Write-offs

CITY OF QUINCY

MANAGEMENT GUIDANCE POLICY/PROCEDURE FOR UNCOLLECTIBLE ACCOUNTS AND WRITE-OFFS

Description:

This policy established a timeline and procedure for recognizing and recording bad debt to avoid overstatement or (understatement) of Accounts Receivables in the Enterprise Funds.

Policy:

Allowance methods are used to account for bad debt (accounts receivable that a company is unable to collect). The purpose of allowance methods is to conform to the GAAP matching principle by enabling estimated bad debt expense to be recorded in the same period as related credit sales.

While there are several allowance methods, all require the estimation of a company's bad debt. The allowance method is one of the two common techniques of accounting for bad debts, the other being the direct write-off method. Allowance method is a better alternative to the direct write-off method because it conforms to the matching principle of accounting. In the allowance method, the doubtful debts are estimated and bad debts expense is recognized before the debts actually become uncollectible.

Based on the above definitions, the uncollectible account balance will be determined using the Allowance Method. In addition, a procedure is also established below for exhausting all available means for collecting on delinquent accounts. A fiscal timeline and write-off procedure is established below.

Procedures:

Method for Determining Uncollectible Allowance

- To establish the Uncollectible Allowance Reserve, an analysis will be performed of the aging uncollected utility customer balances and review of the history of accounts previously deemed uncollectible for the prior three fiscal years.
- In order to maintain the reserve, management will review the current aging receivables on a quarterly basis at a minimum. Management will determine if the remaining Uncollectible Allowance is sufficient for the upcoming quarter. The basis for adjustment to the reserve will also take into consideration such factors as overall economic conditions, the historical customer history and any anticipated customer performance.
- At year end, the allowance account will be analyzed to determine a reasonable estimate by management. As of 9/30/##, a journal entry will be made to increase or decrease the allowance account as deemed necessary.

CITY OF QUINCY MANAGEMENT GUIDANCE POLICY/PROCEDURE FOR UNCOLLECTIBLE ACCOUNTS AND WRITE-OFFS

Timeline and Write off procedure for Customers

- Final bills are sent to the customer's billing address after the deposit (if any) has been applied to the account and there is an amount still due to the City.
- If payment has not been remitted 90 days after the account has been finalized, the City will utilize other means of collecting including filing of lien on the owner's property. In addition, the City will continue with its current process of linking old account balances to current customers, where applicable.
- The account will remain an open receivable for 1 year from the original due date of the final bill.
- After that date it will be cleared from the accounts receivable ledger in the following manner:
 - Debit to Allowance for Doubtful Accounts
 - Credit to Accounts Receivable
- If an account balance has not been collected after one year, it will be written off to bad debt expense.

Payment of an Uncollectible Account

Should the account be collected after the 1 year period the above entry would be reversed and the payment would be applied to the customer's account.

Youth Protection Ordinance
Six Month Report
January 2013 to June 2013

1. # of youth contacted by police officers in violation of the ordinance: two (2)
2. # of youth who came in contact with police but not in violation of the ordinance: two (2)
3. # of youth taken into custody and/or turned over to their parents with violations: zero (0)
4. # of youth stopped and it was determined by officers that they were suspended from school: zero (0)
5. # of youth violating daytime (school) hours restrictions: zero (0)
6. # of parents violating the ordinance: zero (0)
7. # of youth violating the nighttime restrictions of the ordinance: zero (0)
8. # of crimes committed in conjunction with the youth violating curfew: zero (0)
9. # of citations issued to parents or the youth for violating the ordinance: zero (0)
10. # of youth returned to school: zero (0)
11. # of business in violation of the ordinance: zero (0)
12. # of youth transported to the juvenile assessment center: three (3)
13. # of violation or crimes committed by youth suspended from school: zero (0)