

User Guide

TRIM School Districts



Florida Department of Revenue
Property Tax Oversight
May 2024

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1.0 Introduction and Scope

The TRIM section within the Florida Department of Revenue's (Department) Property Tax Oversight (PTO) program has prepared this user guide to aid and assist school districts in administering Truth in Millage (TRIM) responsibilities.

This user guide contains instructions for each school district to use in calculating the millage rate(s) under section 200.065(1), Florida Statutes (F.S.). It also describes how to prepare the forms and meet the deadlines for Truth in Millage (TRIM). The user should read this user guide in conjunction with the Department of Revenue Rule 12D-17, Florida Administrative Code (F.A.C.).

These guidelines show common examples but do not include every possible situation. Any similarity to actual taxing authorities is purely coincidental and does not necessarily reflect value and millage information. The examples in this training information are for educational purposes only and are not legal advice or a substitute for the requirements of the law. Please consult the statutes and code as needed.

2.0 Florida Statutes and Florida Administrative Code

2.1 Florida Statutes

Method of fixing millage.....Chapter 200.065

2.2 Florida Administrative Code

Truth in Millage (TRIM) Compliance.....Rule 12D-17

3.0 TRIM Infraction Annual Comparison Analysis

#	INFRACTIONS/VIOLATIONS	2018	2019	2020	2021	2022	2023
1	MILLAGE NOT SHOWN/INCORRECT	5	3	1	4	3	2
2	WRONG SIZE ADVERTISEMENT	2	9	6	5	5	7
3	AD VALOREM PROCEEDS NOT SHOWN/INCORRECT	8	11	8	12	7	7
4	LATE PACKAGE	31	16	18	13	25	28
5	ADVERTISEMENTS NOT ADJACENT	6	7	4	2	2	6
6	TAX LEVY INCORRECT/ % INCREASE INCORRECT	16	15	39	23	42	79
7	INCORRECT USE OF "OTHER VOTED MILLAGE"	0	0	0	0	0	0
8	MEETING CONTINUED WITHOUT RE-ADVERTISEMENT	0	1	0	0	1	0
9	% INCREASE RBR NOT SHOWN/INCORRECT (ORD/RES)	5	5	5	17	8	49
10	MILLAGE AND BUDGET NOT ADOPTED SEPARATELY	0	0	0	0	0	0
11	CAPITAL OUTLAY - VERBIAGE/CATEGORIES	0	1	0	1	2	0
12	INCORRECT VERBIAGE IN ADVERTISEMENT	47	39	43	50	23	25
13	TOO MUCH TIME BETWEEN HEARINGS	4	6	6	0	0	0
14	FINAL HEARING INCORRECT (2 - 5 DAYS)	7	5	3	3	6	8
15	PUBLISHED NPTI/NTI AD AND BUDGET HEARING AD	2	0	6	5	7	6
16	ADVERTISEMENTS COMBINED	0	0	1	2	0	0
17	"VERBATIM RECORD OF PROCEEDING" INCLUDED	0	0	0	0	0	0
18	PUBLISHED INCORRECT ADVERTISEMENT	1	3	3	4	5	6
19	BUDGET ADOPTED BEFORE MILLAGE / CAN'T TELL ORDER	1	1	1	1	1	0
20	BUDGET NOT BALANCED	4	6	4	6	9	10
21	BALANCES AND RESERVES NOT SHOWN	1	2	4	4	2	2
22	ADOPTED HIGHER MILLAGE	0	0	0	0	0	0
23	PUBLISHED AD BEFORE TENTATIVE HEARING	0	1	0	1	0	0
24	CAPITAL OUTLAY AD - INCORRECT MILLAGE	1	2	0	1	0	0
25	ADVERTISEMENTS IN WRONG SECTION	0	2	1	0	1	0
26	OTHER	4	3	0	5	3	10
	TOTAL MAX MILLAGE VIOLATIONS	6	1	1	0	1	10
	TOTAL VIOLATIONS	34	22	11	22	18	32
	TOTAL INFRACTION	84	119	103	87	88	109
	TOTAL COMPLIANCE	526	506	530	535	541	571
	TOTAL NUMBER OF TAXING AUTHORITIES	644	646	645	645	647	648

4.0 Checklist – School Districts

SCHOOL DISTRICT: TRIM CHECKLIST

SIGNED DR-487 RECEIVED					YES	NO	Year:	2024
Select School District							Reviewer:	Reviewers
Final Hearing Date:				Received Date:				DOR Review Date:
DR420S					YES	NO		
1.	Trim Package received within 30 days of final hearing date?							
2.	Proof of publication provided for all ads?							
3.	Entire page of the newspaper submitted?							
4.	Ads in the correct newspaper section?							
5.	Percent increase over RBR indicated on ESE-524?							
6.	At least 96% of Ad Valorem proceeds on form ESE-524 (Millage Resolution Ln. b12)?							
7.	Budget Resolution included, indicating order of adoption?							
8.	Correct ads published?							
9.	Ads separate and adjacent?							
10.	Tentative hearing advertised within 29 days of certification?							
11.	The hearings held 2 to 5 days after publication of ads?							
12.	The hearings held after 5:00 PM and not on a Sunday?							
13.	Millage rates on form ESE-524 mch DOE millage rates?							
Newspaper ads could be published prior to completion of DR420S								
BUDGET SUMMARY AD - All school districts must publish this ad.								
1.	Correct proposed millage rates shown?							
2.	Ad used correct wording? If No, Minor Major							
NOTICE OF PROPOSED TAX INCREASE - Proposed millage exceeds RBR								
1.	Ad 1/4 page?							
2.	Tax levies / percentages correct?							
3.	Ad used correct wording and format? If No, Minor Major							
NOTICE OF BUDGET HEARING AD - Proposed millage = or < RBR								
1.	Ad used correct wording?							
2.	Proposed millage rate = or < RBR?							
NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY								
1.	Ad 1/4 page?							
2.	Ad used correct wording, format and categories? If No, Minor Major							
3.	Millage stated correctly?							
4.	Number of buses listed?							
AMENDED NOTICE OF TAX FOR CAPITAL OUTLAY AD - FOR CURRENT / PRIOR YEAR								
1.	Ad follow the format and wording illustrated on page 30?							
2.	Ad 1/4 page?							
3.	Each year's amended notices published separately?							
CONTINUED HEARINGS - BECAUSE OF CALLED RECESS								
1.	If the budget hearing was recessed, was a continuation notice published?							
2.	Date, time and place of the hearing included in ad?							
3.	Hearing held 2 - 5 days after publication of ad?							
FINDING AFTER REVIEWING PACKAGE								
Does taxing authority comply with s.200.065,F.S?								
Infraction Code:	Infractions/ FOF Code #	Infractions/ FOF Code #	Infractions/ FOF Code #	Infractions/ FOF Code #	Infractions/ FOF Code #	Infractions/ FOF Code #	Infractions/ FOF Code #	
Violation code:	Re-Ad/Re-Hold/ FOF Code #	Re-Ad/Re-Hold/ FOF Code #	Re-Ad/Re-Hold/ FOF Code #	Re-Ad/Re-Hold/ FOF Code #	Re-Ad/Re-Hold/ FOF Code #	Re-Ad/Re-Hold/ FOF Code #	Re-Ad/Re-Hold/ FOF Code #	

5.0 TRIM Definitions for School Districts

Adjusted millage – Adjustment of final millage rate(s) when final certified taxable value is at a variance of plus or minus 1% between preliminary and final certification of taxable value

F.A.C. – Florida Administrative Code

F.S. – Florida Statutes

Final Millage – Millage adopted at the final budget hearing

Form DR-420S – *Certification of School Taxable Value*

Form DR-420DEBT – *Certification of Voted Debt Millage*

Form DR-422 – *Certification of Final Taxable Value* (final adopted millage rate(s))

Form DR-422DEBT – *Certification of Final Voted Debt Millage*

Form DR-474 – *Notice of Proposed Property Taxes*, “TRIM” notice

Form DR-487 – *Certification of Compliance*

Form ESE-524 – Resolution or ordinance adopting the millage rate

Millage Cap – Maximum millage allowed by law

Resolution or Ordinance – Final resolution/ordinance adopting the budget

Adopting the Budget – **Adopt the millage first, budget second.**

Rolled-back Rate – Rate that would generate prior year tax revenues less allowances for new construction, additions, deletions, annexations, and improvements increasing value by at least 100% and tangible personal property value in excess of 115% of the previous year’s value

School District’s – Advertised millage rates for operating purposes/ Proposed Millage Rate capital improvements/debt services

School District’s – Current year recalculated proposed millage rates Tentative Millage Rates adopted at the first public hearing

TRIM – Truth in Millage (s. 200.065, F.S.)

VAB – Value Adjustment Board

Voted Debt Service – Taxes for payment of principal and interest on a bond

6.0 School District TRIM Timetable and Important Dates

On June 1, the property appraiser delivers an estimate of the total assessed value of nonexempt property for the current year to the presiding officer of each taxing authority in the county. The taxing authorities use this estimate for budget planning purposes only.

If the Department has not completed a county’s railroad assessment by June 1, the property appraiser may use the prior year’s values for millage certification (s. 193.085(4), F.S.).

The dates below are directory, and the property appraiser may shorten the timeline. The property appraiser must give written notice and coordinate any new dates with all affected taxing authorities. Taxing authorities may use the full period designated by the dates below.

Day 1 is July 1 or the date of certification, whichever is later. TRIM DATES ARE ACTUAL CALENDAR DAYS, INCLUDING WEEKENDS AND HOLIDAYS.

DAY 1	
July 1	The property appraiser certifies the taxable value in the school district's jurisdiction on <i>Certification of School Taxable Value</i> (Form DR-420S) to the school district. If required, the property appraiser will also certify <i>Certification of Voted Debt Millage</i> (Form DR-420DEBT) to the school district for completion.

DAY 19	
July 19	No later than July 19, the Commissioner of the Department of Education (DOE) certifies the Required Local Effort (RLE) millage rate to each school district. (s. 1011.62(4)(a)1.a, F.S.)

DAY 24	
July 24	Within 24 days of the certification of taxable value, the superintendent sends the budget to the school board for approval.

DAY 29	
July 29	<p>Within 29 days of the certification of taxable value, the school district advertises its intent to adopt a tentative budget and millage rates.</p> <ul style="list-style-type: none"> • If the school district has proposed a millage rate greater than the rolled-back rate, the advertisement must be quarter page and headed <i>Notice of Proposed Tax Increase</i> (s. 200.065(3)(c), F.S.). • Otherwise, the advertisement should be headed <i>Notice of Budget Hearing</i>. There is no size requirement (s. 200.065(3)(e), F.S.). • Publish an adjacent notice adhering to the budget summary requirements of s. 129.03(3)(b), F.S., in addition to the advertisement for the tentative hearing (s. 200.065(3)(e) and ch. 1011, F.S.). • The following statement must appear in the <i>Budget Summary</i> advertisement in bold type immediately following the heading if the proposed operating budget expenditures for the upcoming year are greater than those for the current year (s. 200.065(3)(l), F.S.): <p>THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of school district) ARE (percent rounded to one decimal place) MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.</p> <ul style="list-style-type: none"> • If a school district intends to levy additional taxes under <ul style="list-style-type: none"> ○ s. 1011.71, F.S., (capital outlay taxes) it must advertise its intent with the heading <i>Notice of Tax for School Capital Outlay</i>. This ad must meet all the requirements of the <i>Notice of Proposed Tax Increase</i> ad (size, time published, etc.) and must be adjacent to the other two required ads. The ad must specify the projects and number of school buses the additional taxes will fund (s. 200.065(10)(a), F.S.). • If a school district needs to amend the list of capital outlay projects it previously advertised or adopted, it must publish an <i>Amended Notice of Tax for School Capital Outlay</i> ad in conformity with s. 200.065(3), F.S. The school district must hold a public hearing to adopt the amended project list two to five days after the day the ad is first published (s. 200.065(10)(b), F.S.).

DAY 35	
August 4	<p>Within 35 days of certification of value, each taxing authority tells the property appraiser the:</p> <ul style="list-style-type: none"> • Prior year millage rate • Current year proposed millage rate • Current year rolled-back rate (computed under s. 200.065, F.S.) • Date, time, and meeting place of the final budget hearing for school districts

DAY 55	
August 24	<p>The property appraiser must mail the <i>Notice of Proposed Property Taxes</i> (TRIM notice) within 55 days after certification of value (ss. 200.069 and 200.065(2)(b), F.S.).</p> <p>If the Department has issued a review notice under s. 193.1142, F.S., the property appraiser may not send the TRIM notice until the Department has approved the assessment roll.</p>

DAYS 65-80	
Sept. 3 – 18	<p>Within 65 to 80 days of certification of value, the school district will hold a public hearing on the final budget and millage rates. The TRIM notice publicizes this hearing. At this hearing, the school district:</p> <ul style="list-style-type: none"> • Amends the tentatively adopted budget and millage rate and publicly announces the percent, if any, by which the re-computed millage exceeds the rolled-back rate • Adopts a final millage and budget <p>If the adopted millage rate is higher than the tentatively adopted rate on the TRIM notice, each taxpayer in the jurisdiction must receive notification of the increase by first class mail at the taxing authority's expense.</p> <p>For hearing dates with a July 1 certification:</p> <ul style="list-style-type: none"> • Hold the hearing from September 3 to September 18. • Hold the hearing 65 to 80 days after the certification of value, Monday through Friday after 5:00 p.m. or any time on Saturday. Do not hold hearings on Sunday. • The county commission cannot schedule its hearings on the same day as a school district. • No taxing authority (except multi-county/water management districts) can hold a hearing on the same day as a school district or county commission. <p>If a school district does not provide the required information within 35 days, the school district cannot levy a millage rate greater than the rolled-back rate for the upcoming year. The property appraiser will calculate the rolled-back rate and use it to prepare the <i>Notice of Proposed Property Taxes</i> (s. 200.065(2)(b), F.S.).</p>

WITHIN THREE DAYS AFTER THE FINAL HEARING

Send the resolution or ordinance adopting the final millage rate to the property appraiser, the tax collector, and the Department.

- The taxing authority can levy only millages approved by referendum until the governing board of the taxing authority approves the resolution or ordinance to levy and submits it to the property appraiser and the tax collector.
- When the property appraiser receives the resolution or ordinance, it is official notice of the millage rate the taxing authority approved (s. 200.065(4), F.S.).

Before the extension of the rolls, the property appraiser notifies each taxing authority of any aggregate change in the assessment roll from the preliminary roll. This includes changes that result in actions by the value adjustment board or from the correction of errors in the assessment roll.

WITHIN THREE DAYS AFTER RECEIPT OF CERTIFICATION

Within three days after receiving *Certification of Final Taxable Value* (Form DR-422) and, if applicable, *Certification of Final Voted Debt Millage* (Form DR-422DEBT), the school district must complete and certify its final millages to the property appraiser.

WITHIN 30 DAYS OF THE FINAL HEARING

Within 30 days of adopting the millage and budget ordinances or resolutions, each school district certifies that it has complied with ch. 200, F.S., to the Department.

Do not delay in submitting the TRIM compliance package. It is due within 30 days of the final hearing. When you receive Form DR-422, complete the form, certify the final millage to the property appraiser, and send a copy to the Department.

If you have not received Form DR-422 when you send your *Certification of Compliance* (Form DR-487), indicate this information on Form DR-487. Once you receive Form DR-422, complete and return it to the property appraiser and send a copy to the Department.

Please remember the requirement to post the final adopted budget on the taxing authority's official website is within 30 days of adoption. Refer to s. 1011.03, F.S., for specific instructions regarding the posting of tentative and final budgets.

7.0 School District Certification Date Examples

DAY	SUBMITS PROPOSED BUDGET	TENTATIVE ADVERTISEMENT	DR-420S	TRIM NOTICE		SCHOOL DISTRICT'S FINAL HEARING	
				MAILED	PETITION		
	24	29	35	55	25	65	80
JULY 1	7/24	7/29	8/4	8/24	9/18	9/3	9/18
JULY 2	7/25	7/30	8/5	8/25	9/19	9/4	9/19
JULY 3	7/26	7/31	8/6	8/26	9/20	9/5	9/20
JULY 4	7/27	8/1	8/7	8/27	9/21	9/6	9/21
JULY 5	7/28	8/2	8/8	8/28	9/22	9/7	9/22
JULY 6	7/29	8/3	8/9	8/29	9/23	9/8	9/23
JULY 7	7/30	8/4	8/10	8/30	9/24	9/9	9/24
JULY 8	7/31	8/5	8/11	8/31	9/25	9/10	9/25
JULY 9	8/1	8/6	8/12	9/1	9/26	9/11	9/26
JULY 10	8/2	8/7	8/13	9/2	9/27	9/12	9/27
JULY 11	8/3	8/8	8/14	9/3	9/28	9/13	9/28
JULY 12	8/4	8/9	8/15	9/4	9/29	9/14	9/29
JULY 13	8/5	8/10	8/16	9/5	9/30	9/15	9/30
JULY 14	8/6	8/11	8/17	9/6	10/1	9/16	10/1
JULY 15	8/7	8/12	8/18	9/7	10/2	9/17	10/2
JULY 16	8/8	8/13	8/19	9/8	10/3	9/18	10/3
JULY 17	8/9	8/14	8/20	9/9	10/4	9/19	10/4
JULY 18	8/10	8/15	8/21	9/10	10/5	9/20	10/5
JULY 19	8/11	8/16	8/22	9/11	10/6	9/21	10/6
JULY 20	8/12	8/17	8/23	9/12	10/7	9/22	10/7
JULY 21	8/13	8/18	8/24	9/13	10/8	9/23	10/8
JULY 22	8/14	8/19	8/25	9/14	10/9	9/24	10/9
JULY 23	8/15	8/20	8/26	9/15	10/10	9/25	10/10
JULY 24	8/16	8/21	8/27	9/16	10/11	9/26	10/11
JULY 25	8/17	8/22	8/28	9/17	10/12	9/27	10/12
JULY 26	8/18	8/23	8/29	9/18	10/13	9/28	10/13
JULY 27	8/19	8/24	8/30	9/19	10/14	9/29	10/14
JULY 28	8/20	8/25	8/31	9/20	10/15	9/30	10/15
JULY 29	8/21	8/26	9/1	9/21	10/16	10/1	10/16
JULY 30	8/22	8/27	9/2	9/22	10/17	10/2	10/17
JULY 31	8/23	8/28	9/3	9/23	10/18	10/3	10/18
Shortened Time Period							
JUNE 23	7/16	7/21	7/27	8/16	9/10	8/26	9/10

* Typical Date of Certification = July 1

Day 1 of TRIM is July 1, or date of certification, whichever is later.

8.0 School District TRIM Action Scheduling Example

This is an example using July 1 as the date of certification and showing the range of dates (minimum to maximum) for scheduling. These dates do not provide for shortening the time frames.

Day #	TYPICAL DATE	AGENCY	ACTION
1	July 1 or date of certification, whichever is later	Property Appraiser	Certifies tax roll or court certifies interim tax roll, <i>Certification of Taxable Value</i> (Form DR-420S)
2 working days before July 19	July 17	Department of Revenue	Certifies taxable value by county to Commissioner of Education
No later than July 19	July 19	Department of Education	Calculates required local effort millage and certifies rate to each school district
No later than 24 days	July 24	School District Superintendent	Submits proposed budget to school board for approval before advertising
Within 29 days	July 29	School District	Publishes required tentative TRIM advertisements
2-5 days	July 31 – Aug 3 (no sooner than 2 days and no later than 5 days)	School District	Tentatively adopts millage and budget at this tentative hearing
Within 35 days	August 4	School District Superintendent	Advises property appraiser of proposed millage; rolled-back rate; and time, date, and place of final budget hearing on Form DR-420S
Within 55 days	August 24	Property Appraiser	Mails <i>Notice of Proposed Property Taxes</i> (Form DR- 474, TRIM notice)
65 – 80 days	September 3 – September 18	School District	Adopts final millage and budget
Within 3 days	September 6 – September 21 (after millage adoption)	School District Superintendent	Certifies adopted final millage to property appraiser, tax collector, and Department of Revenue
Within 3 working days	September 6 – September 21	School District Superintendent	Submits budget to Department of Education within 3 business days after adoption (per state board rules)
Typically after VAB		Property Appraiser	Certifies final taxable value (Form DR-422) to all taxing authorities

Day #	TYPICAL DATE	AGENCY	ACTION
Within 3 days	After receipt of final millage and budget	School District Superintendent	Certifies final millage to property appraiser, tax collector, and Department of Revenue
		Property Appraiser	Extends tax roll after completion of VAB hearing or after majority vote of county commission to extend tax roll before VAB completion
Within 30 days	After adoption of final millage and budget	School District Superintendent	Certifies compliance with ss. 200.065 and 200.068, F.S., to Department of Revenue

9.0 Memoranda from General Counsel



L. THOMAS HERNDON
Executive Director

STATE OF FLORIDA DEPARTMENT OF REVENUE

TALLAHASSEE, FLORIDA 32399-0100

March 21, 1991

MEMORANDUM

TO: John R. Everton, Director,
Division of Ad Valorem Tax

FROM: Stephen J. Keller, Assistant General Counsel
Office of General Counsel

RE: Truth in Millage; School Districts;
DOE Required Local Effort (RLE) Certification;
Section 200.065, Florida Statutes

A question has arisen concerning the application of the TRIM statute, section 200.065, Florida Statutes, to the school districts in situations where the school district adopts a tentative millage rate prior to the time DOE has certified the required local effort (RLE) millage to the school district. If the DOE millage is higher than the rate the school district has adopted, then the school districts request advice on whether they can adjust upward their tentatively adopted millage without violating TRIM. The facts, including assumptions, as I understand them, are as follows.

FACTS

I assume that on July 1 the property appraiser certifies the taxable value in the jurisdiction, on Form DR-420S. At least two days prior to July 19, the Department of Revenue certifies the levels of assessment to DOE. See section 236.081(4)(a), F.S. On July 19, DOE certifies the required local effort millage to the school districts. This is the least millage the school districts are required by law to levy.

The superintendent is required to submit the proposed millage and the proposed budget to the school district. These figures are the ones to be considered for adoption by the school district as tentative millage at the tentative millage and budget hearing. The superintendent is required to submit this proposal on or before July 24. In this example, I assume the superintendent submits his millage proposal prior to the DOE certification of RLE, in other words, prior to July 19.

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Before July 19, and well before the July 29 date required by sections 200.065(2)(f)1 and (2)(c), F.S., the school district publishes the advertisement with the notice of hearing at which it proposes to adopt the proposed millage and budget as its tentative millage and budget. The school district conducts a public hearing and, at that hearing, adopts a tentative millage and tentative budget. See section 200.065(2)(f)1, F.S. Section 200.065(2)(f)1, F.S. requires the tentative hearing be conducted no later than the 34th day of TRIM. This would be 2-5 days following their published ads; typically this date would be August 3. The typical 35th day of TRIM would be August 4. I assume for purposes of this opinion that the school district holds the tentative millage and budget hearing and adopts a tentative millage before the DOE certifies the RLE on July 19.

Since the DOE certified (RLE) millage is higher than the tentative millage already adopted, the school district acts to increase its tentatively adopted millage. The school district does this without the advertised notice of intent and hearing as required by section 200.065(2)(f)1, F.S.

By August 4, as required by sections 200.065(2)(f)2 and (2)(b), F.S., the superintendent advises the property appraiser, on Form DR-420S, of the tentative millage adopted by the school district at the public hearing. The property appraiser mails out the TRIM notice to all taxpayers by August 24, the 55th day from July 1, as required by section 200.065(2)(b), F.S.

ISSUES

The issues appear to be as follows:

Whether a school district, having adopted a tentative millage, at a public hearing noticed pursuant to section 200.065(2)(f)1, F.S., may afterwards adjust the millage upward without a further public notice and public hearing, then report the upwardly adjusted millage to the property appraiser as its proposed or tentative millage on the Form DR-420S, and thus cause the increased millage to be mailed out on the TRIM notice.

Whether, prior to the mailing of the TRIM notice, if a school district upwardly adjusts its tentative millage as described above, it is a violation of section 200.065, Florida Statutes.

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BRIEF ANSWER

The adoption of a tentative millage rate without complying with the advertisement notice and hearing procedures required by sections 200.065(2)(f)1 and 200.065(2)(c), F.S. would constitute a violation of the TRIM law, section 200.065, F.S., as made actionable by the provisions of section 200.065(12), F.S.

The adoption of an unadvertised millage rate, after properly advertising a lower millage, as the finally adopted millage at the final hearing provided in section 200.065(2)(f)3, F.S. would be a violation of section 200.065(2)(d), F.S. which requires the final millage to be equal to or less than the properly advertised tentative or proposed millage.

PREFACE

These issues were addressed in the memorandum from A. Parker, previous director of the Division of Ad Valorem Tax on July 7, 1989 (copy attached). Mr. Parker opined that the school district would be required to re-advertise and re-hold the tentative millage and budget hearing prior to August 4 (the 35th day) in order to adjust upward a tentative millage rate. I have discussed this with staff in the TRIM section and they agree that the issue is the same as the one in that memorandum. The conclusions expressed in this memorandum are the same as the conclusions stated by Mr. Parker.

In further prefatory analysis, some of the problem may be due to the confusing manner in which the TRIM law refers to proposed and tentative millage. These are essentially the same thing; however, school districts adopt their proposed millages as tentative millages at the time other taxing authorities only have proposed millages. These millages both go out on the TRIM notice as "proposed" millages. Thus the TRIM notice serves as a school district's final millage and budget hearing, but as other taxing authority's notice of tentative millage and budget hearing.

ANALYSIS

Section 200.065(2)(a)3, F.S. requires the school district to prepare and submit tentative budgets of the school district in accordance with section 200.065, F.S. and chapter 237. Section 237.071, F.S. contains the applicable requirements of the latter chapter. Subsection 237.071(3), F.S. provides the proposed budget shall contain an amount for "local required effort" (LRE) for

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current operation as referenced in section 236.081(4). Interestingly, sections 236.081(4) and 200.065(3)(c)2, F.S. refer to this as "required local effort" (RLE). Section 236.02(7), F.S. referenced in section 200.065(3)(c), F.S. refers to "minimum financial effort." Section 200.065(2)(c), F.S. provides in part that

each taxing authority shall hold a public hearing on the tentative budget and proposed millage rate. Prior to the conclusion of the hearing, the governing body of the taxing authority shall amend the tentative budget as it sees fit, adopt the amended tentative budget, recompute its proposed millage rate, and publicly announce the percent, if any, by which recomputed proposed millage rate exceeds the rolled-back rate computed pursuant to subsection (1).

Section 200.065(2)(f)1, F.S. provides in part that

each school district shall advertise its intent to adopt a tentative budget in a newspaper of general circulation pursuant to subsection (3)

within 29 days of the certification date, which is normally July 1. Thus this advertisement would be necessary by July 29. Note that for TRIM, the July 1 certification date is included in calculating times, under section 200.065(11), F.S. Not less than 2 or more than 5 days after the advertisement, the school district shall hold the public hearing on the tentative budget. Section 200.065(2)(f)1, F.S. This would put the hearing on or before the 34th day of TRIM, or August 3.

The newspaper advertisement required by subsections 200.065(3)(c) and (3)(d), F.S. must disclose the percentage increase in proposed millage over the rolled-back rate. Once this percentage is publicly advertised, it is readily apparent that the maximum proposed millage is also fixed.

The proposed or tentative millage and budget are required to be adopted at the same hearing, by section 200.065(2)(c), F.S., provisions of which are quoted above. If the school district recomputes its proposed millage at the hearing, section 200.065(2)(f)2, F.S. requires that

. . . each school district shall advise the property appraiser of its recomputed proposed millage rate within

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35 days of certification of value pursuant to subsection (1). The recomputed proposed millage rate shall be considered its proposed millage rate for the purposes of paragraph (b).

The millage tentatively adopted is in this statute referred to as the proposed millage which will be reported to the property appraiser to be disclosed to the taxpayers on the "TRIM notice," the notice of proposed property taxes. Thus the school district would be required by section 200.065(2)(f)1, F.S. to advise the property appraiser of the adopted tentative millage by August 4, within 35 days after the certification date.

For school districts, the final millage and budget hearing is advertised on the TRIM notice, as provided in section 200.065(2)(f)3, F.S. and not in the newspaper. Having adopted a tentative millage rate at a hearing held after notice under subsections 200.065(2)(f)1, and (c), F.S., the taxing authority would not be able to increase the millage at the final millage and budget hearing held under sections 200.065(2)(f)3 and (2)(d), F.S. Section 200.065(2)(d), F.S. provides in part that at the final millage and budget hearing:

In no event may the millage rate adopted pursuant to this paragraph exceed the millage rate tentatively adopted pursuant to paragraph (c). (Emphasis supplied).

Section 200.065(6), Florida Statutes provides:

(6) Nothing contained in this section shall serve to extend or authorize any millage in excess of the maximum millage permitted by law or prevent the reduction of millage. (Emphasis supplied).

This statutory language indicates that the millage may be reduced, arguably without embracing the hearing requirements.

CONCLUSION

Under the facts presented above, accordingly, the following two violations would occur:

1. Sections 200.065(2)(c) and (2)(f)1, F.S.: failure to notice the hearing at which tentative millage and budget is adopted; failure to adopt tentative millage and budget at same hearing

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2. Sections 200.065(2)(d) and (2)(f)3, F.S.: increase of final millage above that millage adopted at the properly noticed tentative millage and budget hearing

Subsections 200.065(2)(f)3 and (2)(d) do not reference increasing the final millage over the advertised tentative millage; rather these statutes reference and prohibit increasing the final over the adopted tentative millage. It would therefore be a violation of the advertising requirement for the tentative millage and budget hearing to adopt a tentative millage that was not properly advertised. It would be an independent violation to adopt a final millage at the final millage and budget hearing which was above that proposed tentative millage rate that had been properly advertised prior to, and properly adopted at, the tentative millage and budget hearing.

Of course the principal reason for the TRIM law is the public disclosure, through advertising and other notices, of taxing authority's intention to adopt both the tentative millage and the final millage. In the case of school districts, the TRIM notice functions as the notice of the final millage and budget hearing. It must not be forgotten that sections 200.065(3)(c) and (d), F.S. contain the advertising requirement for the hearing at which the tentative millage is adopted, section 200.065(2)(f)1, F.S. requires school districts to advertise the tentative budget hearing, and section 200.065(2)(c), F.S. requires the tentative millage and budget hearing. These statutes refer to the same hearing.

If there is genuine doubt on the matters expressed above after reviewing this memorandum, then perhaps an attorney general opinion would be indicated.

SJK/sk

Attachment

Memorandum 07-07-89 A. Parker, Director, Division of Ad
Valorem Tax to All School Districts



KATIE D. TUCKER
Executive Director

STATE OF FLORIDA
DEPARTMENT OF REVENUE

TALLAHASSEE, FLORIDA 32399-0100

July 7, 1989

TO: All School Districts as addressed.

The following question was recently asked by the Manatee County School Board and is answered herein:

SITUATION:

Because your school district will conduct your public hearing prior to the actual Required Local Effort calculation, there is a possibility that the actual rate calculated by the Commissioner could deviate from the tentative rate that is approved by the Board on 17 July and given to the Property Appraiser for use in the TRIM notices. If an increase or decrease does occur, the School Board (by law) must levy the re-calculated Required Local Effort rate at the final public hearing. Normally, a taxing authority cannot increase the millage rate that has been published in the TRIM notice; however, because Local Required Effort is mandated, it can be levied regardless of the increase.

The minutes of the first public hearing must reflect that the LRE millage rate is an estimate based on the latest available calculation and that the rate will probably change when actual calculation occurs. It must also be stated on the record and in the minutes that the board intends to levy the maximum discretionary millages in the Operating and the Capital Project funds. All interested parties will thus have available an official record of the School Board's intent to the levy the maximum amounts permitted by law.

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QUESTION:

May the School Board, without a mailing to all property owners, administratively adjust the Required Local Effort upward at the final public hearing when the increase is caused by a lower-than-expected state-wide ad valorem tax base which thereby produces an increase in the LRE when calculated by the Commissioner of Education?

Legal counsel advises that the norm is as dictated in Chapter 200 and, while section 200.065(11), Florida Statutes (1988 Supplement) permits shortening of time periods, such shortening cannot serve to defeat notice of millages and taxes. It would appear that your School District should re-advertise; reconvene the tentative budget hearing, and advise the Property Appraiser of the proposed millage, rolled-back rate, time, date and place of the final budget hearing by 4 August (the 35th day).

Because others in attendance at the Florida School Finance Officer's meeting expressed an interest in the Department's position, a memorandum to all School Districts and the Department of Education is being mailed this date.

If you have any questions, please let us know.

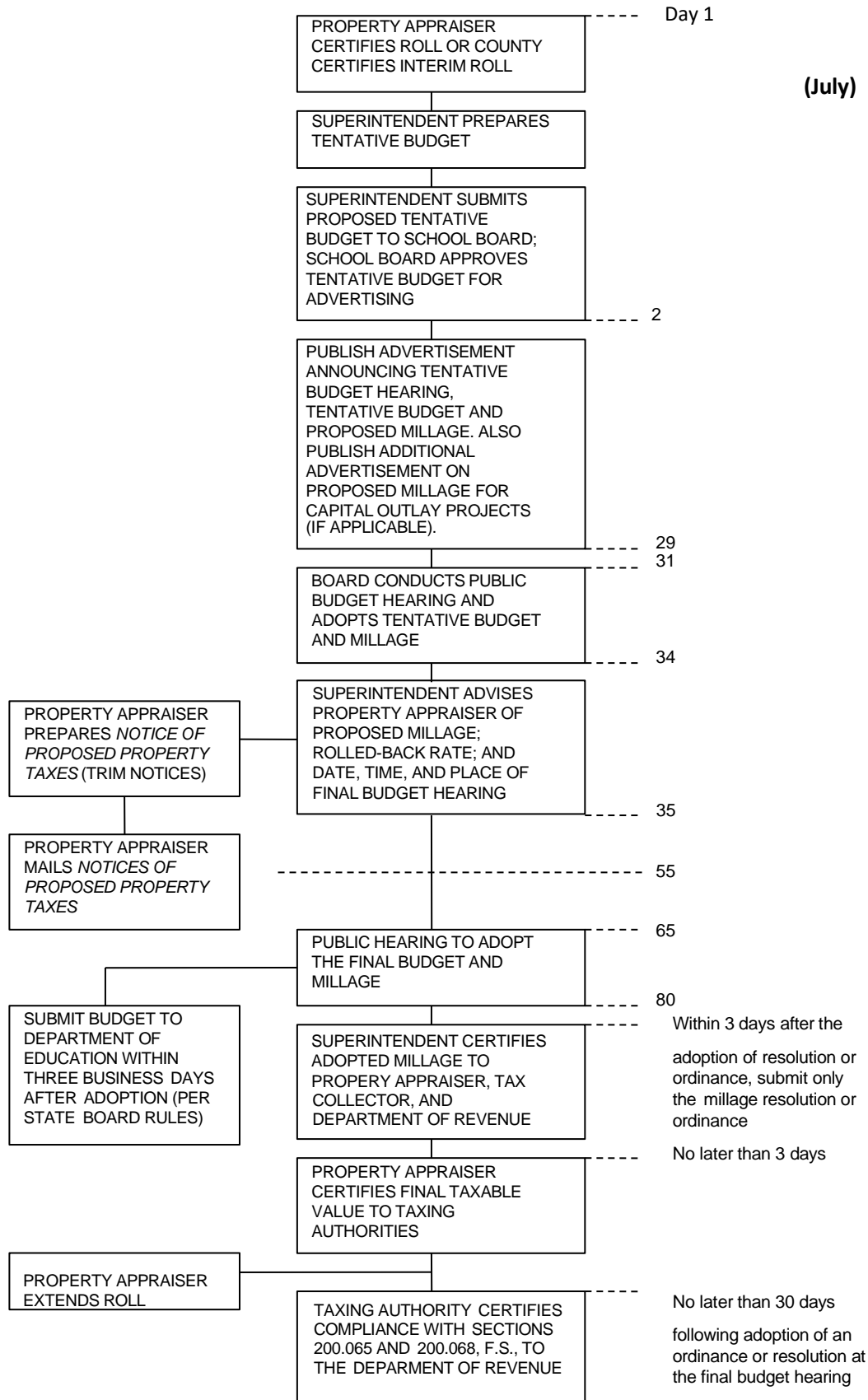
Sincerely,



Alton B. Parker, Director
Division of Ad Valorem Tax
904/488-3338

ABP/MM/ke
#11/16/1-2

10.0 School District TRIM Flowchart



IMPORTANT: PLEASE NOTICE THE DIFFERENCE BETWEEN 3 WORKING DAYS FOR SUBMISSION TO THE DEPARTMENT OF EDUCATION AND 3 DAYS FOR SUBMISSION TO THE PROPERTY APPRAISER AND TAX COLLECTOR.

11.1 Completing the *Certification of School Taxable Value* (Form DR-420S)

11.1 Requirements

Within 35 days of certification of value, each school district will provide the property appraiser with its recalculated proposed millage rate (s. 200.065(2)(f)2., F.S.).

- The property appraiser completes section I of Form DR-420S and certifies it to the district school board.
- Day 1 of the TRIM timetable is July 1 or the date of certification, whichever is later.
- The school district completes section II of Form DR-420S and returns it to the property appraiser within 35 days of certification.
- If the school district levies an additional millage under s. 1011.71, F.S., it must include the additional millage on line 17, Form DR-420S. The local board millage rate on line 17, Form DR-420S, will include the following millage rates:
 - A. Capital outlay
 - B. Discretionary operating
 - C. Discretionary capital improvement
 - D. Use only with instructions from the Department of Revenue
 - E. Additional noted millage
- The property appraiser mails a completed copy of Form DR-420S to the Department.
- Include a copy of Form DR-420S with the school district's Form DR-487 to the Department of Revenue.
- The school district is responsible for ensuring the accuracy of its completed portion of Form DR-420S.
- Include the final hearing information, date, time, and meeting place on Form DR-420S.
- Final school district hearing dates (with July 1 certification) are from September 3 through September 18. Schedule the hearings after 5:00 p.m. on weekdays and anytime on Saturday.
Do not hold hearings on Sunday.
- No other taxing authority can hold hearings on the same day as the school board's hearing.
- If a school district changes its hearing dates, other taxing authorities in the county may need to reschedule their hearing dates.
- If the date of the final hearing changes after you have submitted Form DR-420S, inform the property appraiser and the Department. If you do not notify them, other taxing authorities may have to amend their original TRIM notices.
- For each Form DR-420S the property appraiser certifies, there should be a *Certification of Final Taxable Value* (Form DR-422).


The county property appraiser certifies *Certification of Voted Debt Millage* (Form DR-420DEBT) to school districts that levy a voted debt service millage. The property appraiser will initiate a separate DR-420DEBT for each voted debt service that the school district levies. A DR- 422DEBT will follow to certify the final voted debt millage.

The property appraiser completes section I of Form DR-420DEBT, certifying the:

- Current year taxable value of real property for operating purposes
- Current year taxable value of personal property for operating purposes
- Current year taxable value of centrally assessed property for operating purposes
- Current year gross taxable value for operating purposes

The school district completes section II and certifies the proposed voted debt service millage to the property appraiser with *Certification of School Taxable Value* (Form DR-420S).

11.2 Example: Completed Form DR-420S

 FLORIDA DEPARTMENT OF REVENUE	CERTIFICATION OF SCHOOL TAXABLE VALUE	DR-420S R. 5/13 Rule 12D-16.002, FAC Effective 5/13 Provisional								
Year : _____		County : _____								
Name of School District : Florida County School District - Example 1										
SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT										
1.	Current year taxable value of real property for operating purposes	\$ 4,995,985,475 (1)								
2.	Current year taxable value of personal property for operating purposes	\$ 801,235,640 (2)								
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 39,645,230 (3)								
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 5,836,866,345 (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.)	\$ 165,230,550 (5)								
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 5,671,635,795 (6)								
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 5,685,555,725 (7)								
8.	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? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (8)								
SIGN HERE	Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.									
	Signature of Property Appraiser : _____	Date : _____								
SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER										
Local board millage includes discretionary and capital outlay.										
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	6.5090 per \$1,000 (9)								
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.7600 per \$1,000 (10)								
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$ 37,007,282 (11)								
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 15,692,134 (12)								
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 52,699,416 (13)								
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	6.5250 per \$1,000 (14)								
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.7668 per \$1,000 (15)								
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	6.6230 per \$1,000 (16)								
17.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">A. Capital Outlay</td> <td style="width: 25%;">B. Discretionary Operating</td> <td style="width: 25%;">C. Discretionary Capital Improvement</td> <td style="width: 25%;">D. Use only with instructions from the Department of Revenue</td> </tr> <tr> <td>1.5000</td> <td>.7480</td> <td>.2500</td> <td></td> </tr> </table>	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	1.5000	.7480	.2500		E. Additional Voted Millage .2620 (17)
A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue							
1.5000	.7480	.2500								
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>	2.7600 per \$1,000								

Continued on page 2

Name of School District : Florida County School District - Example 1			DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	38,657,566	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	16,109,751	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	54,767,317	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>		1.50 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>		.98 %	(22)
Final public budget hearing		Date :	Time :	Place :
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, 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 :

Continued on page 3

INSTRUCTIONS

DR-420S
R. 5/13
Page 3**Section I: Property Appraiser**

Complete Section I, Lines 1 through 8 for the school district in the county.

Line 8

Check "Yes" if the school district 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 Form DR-420DEBT. Do not complete a separate DR-420S for these levies.

Send a copy to the school district and keep a copy. When the school district returns the DR-420S and any accompanying form(s), immediately send the originals to:

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

Section II: School Districts

Complete Section II. Keep one copy. Return the original and one copy to the property appraiser with any applicable forms. Also, send one copy of forms to the tax collector.

Line 9

Include the sum of the previous year's Required Local Effort and the prior period funding adjustment as certified by the Commissioner of Education.

Line 16

Current year tentatively adopted Required Local Effort millage rate; show the sum of the Required Local Effort and prior period funding adjustment as certified by the Commissioner of Education.

Line 17

Current year tentatively adopted Local Board millage rate; show the total Local Board millage rate on Line 17 A-E. Separate the Local Board millage rate into the individual categories as follows:

Type of Millage	Statutory Authority	Maximum Millage	Uses
A. Capital Outlay	S.1011.71(2), F.S.	1.500	Discretionary local capital improvements.
B. Discretionary Operating	S.1011.71(1), F.S.	.748	Non-voted current year discretionary operating.
C. Discretionary Capital Improvement	S.1011.71(3)(a), F.S.	.250	Lease purchase payments or critical fixed capital outlay in addition to the 1.500 mills for capital outlay. Levying Discretionary Capital Improvement reduces the Discretionary Operating mills by the same amount.
D.			Use only with instructions from the Department of Revenue.
E. Additional Voted Millage	S.1011.73(1), F.S. S.1011.73(2), F.S.	Voted Levy	Additional voted millage for operating or capital not to exceed 2 years; or additional voted millage for operating not to exceed 4 years.

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

11.3 Example: Form DR-420DEBT

	CERTIFICATION OF VOTED DEBT MILLAGE	<div style="display: flex; justify-content: space-around;"> Reset Form Print Form </div> <div style="font-size: small;"> DR-420DEBT R. 6/10 Rule 12D-16.002 Florida Administrative Code Effective 11/12 </div>																				
<table style="width: 100%;"> <tr> <td style="width: 50%;">Year :</td> <td style="width: 50%;">County :</td> </tr> <tr> <td>Principal Authority :</td> <td>Taxing Authority :</td> </tr> <tr> <td colspan="2">Levy Description :</td> </tr> </table>			Year :	County :	Principal Authority :	Taxing Authority :	Levy Description :															
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	Signature of Property Appraiser :	Date :																				
SECTION II: COMPLETED BY TAXING AUTHORITY																						
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	City, State, Zip :	Phone Number :	Fax Number :																			
INSTRUCTIONS																						
<p>Property appraisers must complete and sign Section I of this form with the DR-420, <i>Certification of Taxable Value</i>, and DR-420S, <i>Certification of School Taxable Value</i>, and provide it to all taxing authorities levying a</p> <ul style="list-style-type: none"> - Voted debt service millage levied under Section 12, Article VII of the State Constitution or - Millage voted for two years or less under s. 9(b), Article VII of the State Constitution 																						
<table style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> Section I: Property Appraiser Use a separate DR-420DEBT for each voted debt service millage that's levied by a taxing authority. The property appraiser should check the Yes box on Line 9 of DR-420, <i>Certification of Taxable Value</i>, or Line 8 of DR-420S, <i>Certification of School Taxable Value</i>. The property appraiser should provide the levy description and complete Section I, Lines 1 through 4 of this form, for each voted debt service millage levied. Enter only taxable values that apply to the voted debt service millage indicated. Sign, date, and forward the form to the taxing authority with the DR-420. </td> <td style="width: 50%; vertical-align: top;"> Section II: Taxing Authority Each taxing authority levying a voted debt service millage requiring this form must provide the proposed voted debt millage rate on Line 5. If a DR-420DEBT wasn't received for any <ul style="list-style-type: none"> - Voted debt service millages or - Millages voted for two years or less contact the property appraiser as soon as possible and request a DR-420DEBT. Sign, date, and return the form to your property appraiser with the DR-420 or DR-420S. </td> </tr> </table>			Section I: Property Appraiser Use a separate DR-420DEBT for each voted debt service millage that's levied by a taxing authority. The property appraiser should check the Yes box on Line 9 of DR-420, <i>Certification of Taxable Value</i> , or Line 8 of DR-420S, <i>Certification of School Taxable Value</i> . The property appraiser should provide the levy description and complete Section I, Lines 1 through 4 of this form, for each voted debt service millage levied. Enter only taxable values that apply to the voted debt service millage indicated. Sign, date, and forward the form to the taxing authority with the DR-420.	Section II: Taxing Authority Each taxing authority levying a voted debt service millage requiring this form must provide the proposed voted debt millage rate on Line 5. If a DR-420DEBT wasn't received for any <ul style="list-style-type: none"> - Voted debt service millages or - Millages voted for two years or less contact the property appraiser as soon as possible and request a DR-420DEBT. Sign, date, and return the form to your property appraiser with the DR-420 or DR-420S.																		
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All TRIM forms for taxing authorities are available on our website at http://floridarevenue.com/dor/property/trim/																						

12.1 School Advertisement Requirements

School districts are required to advertise the tentative millage and budget hearing in a newspaper within 29 days of the July 1 date of certification; the hearing should be held 2-5 days after advertising. The TRIM advertisement may be placed in a newspaper of general circulation in the county or in its geographically limited insert. The insert must circulate in geographic boundaries that include the school districts geographic boundaries (s.200.065(3)(h), F.S.).

Newspaper advertisements cannot:

- Be placed in the legal or classified section (s.200.065(3), F.S.)
- Deviate from the language specified in s. 200.065, F.S.
- Be accompanied, preceded, or followed by other advertising or notices that conflict with or contradict the required publications (s. 200.065(3)(h), F.S.)
- Be combined. The advertisements must be separate and adjacent (s. 200.065(3)(l), F.S.).

“Adjacent to”, when used in reference to newspaper advertisements, means next to, touching, or contiguous, either at the sides or at the corners. This term includes advertisements placed adjacent to one another, either on the same page or on adjoining pages with a crease separating them, so that a reader may view the advertisements simultaneously when the newspaper pages are open on a flat surface.

School districts may also publish TRIM advertisements on the school board’s publicly-accessible website pursuant to the requirements of s. 50.0311, F.S.. A

The TRIM notice, which the property appraiser mails, advertises the final hearing for school districts.

13.0 TRIM Advertisement Size Requirements

AD	REQUIREMENT	FLORIDA STATUTE
<i>Notice of Proposed Tax Increase</i>	At least a quarter page of standard-size or tabloid-size newspaper; headline in at least 18-point type.	s. 200.065(3), F.S.
<i>Notice of Budget Hearing</i>	No size requirement	s. 200.065(3)(e), F.S.
<i>Budget Summary</i>	No size requirement	ss. 1011.03 and 200.065(3)(l), F.S.
<i>Notice of Tax for School Capital Outlay</i>	At least a quarter page of standard-size or tabloid-size newspaper; headline in at least 18-point type	s. 200.065(3) and (10)(a), F.S.
<i>Amended Notice of Tax for School Capital Outlay</i>	At least a quarter page of standard-size or tabloid-size newspaper; headline in at least 18-point type	s. 200.065(3) and (10)(b), F.S.
<i>Notice of Continuation</i>	No size requirement	s. 200.065(2)(e)2.

For each TRIM advertisement published, you must send:

- Proof of publication
- The entire page of the newspaper or screenshot of the publicly-accessible website containing the TRIM advertisements

To eliminate advertising errors, which could result in additional advertising expense, we recommend that you:

- State all advertising requirements and special instructions to the newspaper in writing.
- Proofread all advertisements before publication.
- Establish a time frame for advertising well in advance. School districts advertising in a weekly or biweekly newspaper may encounter additional scheduling difficulties.
- Execute a contract with the newspaper and the school district.

14.0 Example of Memorandum to Newspaper for Publication of TRIM Notices

The following is an example you may use to state your advertising request to the newspaper. Not required by Florida Statutes.

Month Day, Year

MEMORANDUM:

TO: Display Advertising Manager
Advertising Department
Specific Newspaper

FROM: Superintendent of Schools
Name of School District

RE: Newspaper Notice Requirements

_____ is required by law to advertise

(Name of taxing authority)

in a newspaper of general circulation in the county or in its a geographically limited
insert a notice of its intent to adopt a millage rate and budget.

The enclosed advertisements are to appear in your newspaper **exactly** following the enclosed instructions. Please sign and return a copy of this memorandum to the above school district taxing authority.

Signature of Display Advertising Manager

Date

Sincerely,

Superintendent of Schools

cc: Advertising Director
Attachments

15.0 Example: Notice of Proposed Tax Increase

The following is an example you may use to state your advertising request to the newspaper. Not required by Florida Statutes.

Please run the enclosed advertisements **exactly** as instructed.

The _____ is required by law to advertise in a newspaper of general
(Name of the school district)

circulation in the county or in its geographically limited insert a notice of its intent to tentatively adopt a millage rate and budget. A public hearing to tentatively adopt the budget and adopt a millage rate will take place two to five days after the day the advertisement is first published.

1. To appear _____, or as near to this date as possible.
(First date ad can appear)

However, in no event can the ad appear after _____.
(Latest date ad can appear)

2. The advertisements cannot be placed where legal notices and classified advertisements appear.
3. The advertisements cannot be combined.
4. The advertisements must be adjacent.
5. Forward proof of publication for each advertisement and entire page in which the ad appears with your statement by _____.

(No later than 2 weeks after ad is published)

Proof of publication should state each advertisement.

6. Both ads will run for one day only.

Notice of Proposed Tax Increase Ad (example enclosed)

- a. Size requirement - a quarter page of the newspaper
- b. Headline must be in a type no smaller than 18-point

Budget Summary Ad (example enclosed)

- a. No size requirement
- b. Must appear adjacent to the *Notice of Proposed Tax Increase*

If applicable, include the following newspaper requirements.

7. ***Notice of Tax for School Capital Outlay*** (example enclosed)
 - a. Size requirement - a quarter page
 - b. Headline must be in a type no smaller than 18-point
 - c. Must appear adjacent to the *Notice of Proposed Tax Increase* and *Budget Summary* ads
8. ***Amended Notice of Tax for School Capital Outlay*** (example enclosed)
 - a. Size requirement - a quarter page
 - b. Headline must be in a type no smaller than 18-point
 - c. Must appear adjacent to the *Notice of Proposed Tax Increase* and *Budget Summary* ads

16.1 Example: Notice of Budget Hearing

Please run the enclosed advertisements **exactly** as instructed.

The _____ is required by law to advertise in a newspaper of general

(Name of the School District)

circulation in the county or in its geographically limited insert its intent to tentatively adopt a millage rate and budget. A public hearing to tentatively adopt the budget and adopt a millage rate will take place two to five days after the day the advertisement is first published.

1. To appear _____, or as near to this date as possible.

(First date ad can appear)

However, in no event will the ad appear after _____.

(Latest date ad can appear)

2. The advertisements cannot be placed where legal notices and classified advertisements appear.
3. The advertisements cannot be combined.
4. The advertisements must be adjacent.
5. Forward proof of publication for each advertisement and the entire page in which the ad appears, with your statement, by _____.

(No later than 2 weeks after ad is published)

Proof of publication should state each advertisement.

6. Both ads will run for one day only.

Notice of Budget Hearing Ad (example enclosed)

- a. No size requirement

Budget Summary Ad (example enclosed)

- a. No size requirement
- b. Must appear adjacent to the *Notice of Budget Hearing* ad

If applicable, include the following newspaper requirements.

7. ***Notice of Tax for School Capital Outlay*** (example enclosed)
 - a. Size requirement - a quarter page
 - b. Headline must be no smaller than **18-point** type
 - c. Must appear adjacent to the *Notice of Budget Hearing* and *Budget Summary* ads
8. ***Amended Notice of Tax for School Capital Outlay*** (example enclosed)
 - a. Size requirement - a quarter page
 - b. Headline must be no smaller than **18-point** type
 - c. Must appear adjacent to the *Notice of Budget Hearing* and *Budget Summary* ads

17.0 Example of Proof of Publication Affidavit to Be Completed by Newspapers for Notice of Proposed Tax Increase, Budget Summary and Notice of Tax for School Capital Outlay Advertising

Note: If you are submitting one proof of publication, it must state each advertisement that has been published.

AFFIDAVIT OF PROOF OF PUBLICATION

(s. 50.051, F.S.)

STATE OF FLORIDA _____ Name of County

COUNTY OF: _____

Before the undersigned authority personally appeared _____,
(name of representative)

who on oath says that he or she is _____
(title of representative)

of _____ County, Florida; that the attached copy of advertisement, being a

NOTICE OF PROPOSED TAX INCREASE, BUDGET SUMMARY, AND NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

in the matter of _____ in the _____ court
(taxing authority) (County court jurisdiction)

was published on the publicly accessible website of _____ County, Florida or in a
newspaper by print in the issues of _____ on _____.
(newspaper name) (date)

Affiant further states that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Sworn to and subscribed before me this _____ day of _____, 20____,
by _____

_____, who is personally known to me or who has produced
_____ as identification.
(type of identification)

(Signature of Notary Public)

(Print, type or stamp commissioned name of Notary Public)

(Notary Public)

18.1 Summary of Advertising Requirements

- Send the Department a copy of **all Amended Notices of Tax for School Capital Outlay** and proof of publication of these advertisements (**send the entire page from the newspaper or screenshot from the publicly-accessible website**).
- When publishing an *Amended Notice of Tax for School Capital Outlay*, you must publish an advertisement for **each year amended**.
- Advertisements must appear in newspapers of general circulation of general interest and readership in the community (s. 200.065(3), F.S.).
- Newspaper advertisements cannot appear in a section of the newspaper where legal notices or classified advertisements appear (s. 200.065(3), F.S.).
- **Advertisements and notices must not deviate from the language specified in s. 200.065, F.S.** In addition, advertisements contradicting or conflicting with the notices required by law may not appear prior to, concurrent with, or following the required ads (s. 200.065(3)(h), F.S.).
- **Advertisements cannot be combined.** They must be separate but adjacent (s.200.065(3)(l), F.S.). “Adjacent to,” when used in reference to newspaper advertisements, means next to, touching, or contiguous, either at the sides or at the corners. This term includes advertisements placed adjacently, either on the same page or adjoining pages with a crease separating them, so that a reader may view the advertisements simultaneously when the newspaper pages are open on a flat surface. “Adjacent to” does not include advertisements placed on reverse sides of the same newspaper page.
- You must use a *Notice of Proposed Tax Increase* advertisement if your school district proposes an operating millage levy **greater than** the current year rolled-back rate (s. 200.065(3)(c), F.S.).
- The tax levies in the *Notice of Proposed Tax Increase* are to be **100 percent** of the tax levies for the district school board.
- You must calculate the ad valorem proceeds using **at least 96 percent** of the current year gross taxable value (s. 200.065(2)(a)1., F.S.).
- Calculate ad valorem proceeds using Form DR-420S, line (4), current year gross taxable value.
- Calculate ad valorem debt proceeds using Form DR-420DEBT, line (4) current year gross taxable value

19.1 Example: *Notice of Proposed Tax Increase*

Include 100 percent of tax levies in the advertisement below.

Advertise the *Notice of Proposed Tax Increase* if the current year total percentage change in rolled-back rate (RBR) is greater than 0.00 (see Form DR-420S, line 22).

NOTICE OF PROPOSED TAX INCREASE

The _____ (*name of school district*) will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

- A. Initially proposed tax levy \$ _____
- B. Less tax reductions due to Value Adjustment Board
and other assessment changes \$ _____
- C. Actual property tax levy..... \$ _____

This year's proposed tax levy \$ _____

A portion of the tax levy is required under state law for the school board to receive \$ (_____) in state education grants.

The required portion has (**increased or decreased**) by (____) percent and represents approximately (_____) of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on (**date and time**) at (**meeting place**).

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

Use this ad for school districts that have proposed a millage rate more than 100 percent of the rolled-back rate **and** have proposed to levy a non-voted millage more than the minimum amount required under ss. 1011.60 and 200.065(3)(c), F.S.

The *Notice of Proposed Tax Increase* ad must:

- Use 100 percent of tax levies
- Be a quarter page of the newspaper
- Have an adjacent *Budget Summary* and a *Notice of Capital Outlay* ad, if applicable
- **Not** deviate from the specified language
- Be published in a newspaper of general circulation in the county or its geographically limited insert
- **Not** be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications
- Be advertised within 29 days of certification of taxable value

Hold the hearing two to five days after the ads appear in the newspaper.

20.0 Example: Completed *Notice of Proposed Tax Increase***NOTICE OF PROPOSED TAX INCREASE**

The (name of school district) will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

- A. Initially proposed tax levy \$ 53,892,292
- B. Less tax reductions due to Value Adjustment Board
and other assessment changes \$ 1,192,876
- C. Actual property tax levy..... \$ 52,699,416

This year's proposed tax levy \$ 53,308,101

A portion of the tax levy is required under state law for the school board to receive (#1) **\$87,662,673** in state education grants.

The required portion has (#2) **increased** by (#3) **1.5** percent and represents approximately (#4) **seven tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on **(date and time)** at **(meeting place)**.

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

Use the following to complete the above *Notice of Proposed Tax Increase* advertisement.

Last year's property tax levy

- A. Prior year proposed RLE + local board millage rate x prior year line 4, Form DR-420S
(prior year Form DR-420S, line 20)
- B. Line A - line C = B
- C. Current year Form DR-420S, line 13

This year's proposed tax levy


Current year Form DR-420S, line 20

- (#1) The Department of Education provides this amount.
- (#2) Form DR-420S, line 21 determines increased/decreased.
- (#3) Form DR-420S, line 21
- (#4) Form DR-420S, [line 16 ÷ (line 16 + line 17)], rounded to the nearest tenth and stated in words

21.0 TRIM Spreadsheet – Prior Year

SCHOOL CERTIFICATION OF TAXABLE VALUE				
Select Year	Select School District			
Current Year Taxable Value of Real Property for Operating Purposes				(1) \$ 4,995,985,475
Current Yr Taxable Value of Personal Property for Operating Purposes				(2) \$ 801,235,640
Current Yr T V of Centrally Assessed Property for Operating Purposes				(3) \$ 39,645,230
Current Yr Gross T V for Operating Purposes (Ln. 1 + Ln. 2 + Ln. 3)				(4) \$ 5,836,866,345
Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value in excess of 115% of the previous year's value. Subtract deletions.)				(5) \$ 165,230,550
Current Year Adjusted Taxable Value (Ln. 4 - Ln. 5)				(6) \$ 5,671,635,795
Prior Year FINAL Gross Taxable Value				(7) \$ 5,685,555,725
Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? (If yes, complete and attach form DR-420 DEBT for each voted debt.) Indicate number of voted debt.				(8) Y
Prior Year State Law Millage Levy (sum of previous year's RLE and prior period adjustment)				(9) 6.5090
Prior Year Local Board Millage Levy (All Discretionary Millages)				(10) 2.7600
Prior Year State Law Proceeds (Ln. 7 x Ln. 9) / 1000				(11) \$ 37,007,282
Prior Year Local Board Proceeds (Ln. 7 x Ln. 10) / 1000				(12) \$ 15,692,134
Prior Yr Total State Law & Local Board Proceeds (Ln. 11 + Ln. 12)				(13) \$ 52,699,416
Current Year State Law Rolled-Back Rate (Ln. 11 ÷ Ln. 6) x 1000				(14) 6.5250
Current Yr Local Board Rolled-Back Rate (Ln. 12 ÷ Ln. 6) x 1000				(15) 2.7668
Current Yr Proposed State Law Millage Rate (sum of RLE and prior period adjustment)				(16) 6.6230
Capital Outlay :	Discretionary Operating:	Discretionary Capital Improvement :	Use only with instructions from the Department of Revenue	Additional Voted Millage :
1.5000	0.4980	0.2500		0.2620
Current Year Proposed Local Board Millage Rate				(17) 2.5100
Current Yr State Law Proceeds (Ln. 4 x Ln. 16) / 1000				(18) \$ 38,657,566
Current Year Local Board Proceeds (Ln. 4 x Ln. 17) / 1000				(19) \$ 14,650,535
Current Yr Total State Law & Local Board Proceeds (Ln. 18 + Ln. 19)				(20) \$ 53,308,100
Current Yr Prop State Law Rate as % Change of State Law RBR ((Ln. 16 / Ln. 14) - 1) x 100				(21) 1.50
Current Year Total Proposed Rate as % Change of RBR ((Ln. 16 + Ln. 17) ÷ (Ln. 14 + Ln. 15) - 1) x 100				(22) -1.71
				0.7
RLE + Discretionary Operating + Disc. Capital Impv + Additional Voted Millage				7.6330
	Millage	Line 4		96% Proceeds
				Minimum \$ amount to be used for budget and ESE 524
State Law (RLE)	6.6230	\$ 5,836,866,345	\$	37,111,263
Capital Outlay	1.5000	\$ 5,836,866,345	\$	8,405,088
Discretionary Operating	0.4980	\$ 5,836,866,345	\$	2,790,489
Discretionary Capital Improvement	0.2500	\$ 5,836,866,345	\$	1,400,848
Additional Voted Millage	0.2620	\$ 5,836,866,345	\$	1,468,089
Total	9.1330		\$	51,175,776

22.0 Prior Year Certification of School Taxable Value (Form DR-420S)

		CERTIFICATION OF SCHOOL TAXABLE VALUE		DR-420S R. 5/13 Rule 12D-16.002, FAC Effective 5/13 Provisional	
<div style="display: flex; justify-content: space-around;"> Reset Form Print Form </div>					
Year :		County :			
Name of School District : Florida County School District - Prior Year					
SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT					
1.	Current year taxable value of real property for operating purposes		\$	4,995,985,475	(1)
2.	Current year taxable value of personal property for operating purposes		\$	801,235,640	(2)
3.	Current year taxable value of centrally assessed property for operating purposes		\$	39,645,230	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>		\$	5,836,866,345	(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.)		\$	165,230,550	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>		\$	5,671,635,795	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series		\$	5,685,555,725	(7)
8.	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? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(8)
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :			Date :	
SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER					
Local board millage includes discretionary and capital outlay.					
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>		6.5090	per \$1,000	(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>		2.7600	per \$1,000	(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>		\$	37,007,282	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>		\$	15,692,134	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>		\$	52,699,416	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>		6.5250	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>		2.7668	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>		6.6230	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	.4980	.2500		.2620
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>			2.5100	per \$1,000	(17)

Continued on page 2

Name of School District : Florida County School District - Prior Year			DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	38,657,566	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	14,650,535	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	53,308,100	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>		1.50 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>		-1.71 %	(22)
Final public budget hearing		Date :	Time :	Place :
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, 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 :

Continued on page 3

INSTRUCTIONS

DR-420S
R. 5/13
Page 3**Section I: Property Appraiser**

Complete Section I, Lines 1 through 8 for the school district in the county.

Line 8

Check "Yes" if the school district 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 Form DR-420DEBT. Do not complete a separate DR-420S for these levies.

Send a copy to the school district and keep a copy. When the school district returns the DR-420S and any accompanying form(s), immediately send the originals to:

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

Section II: School Districts

Complete Section II. Keep one copy. Return the original and one copy to the property appraiser with any applicable forms. Also, send one copy of forms to the tax collector.

Line 9

Include the sum of the previous year's Required Local Effort and the prior period funding adjustment as certified by the Commissioner of Education.

Line 16

Current year tentatively adopted Required Local Effort millage rate; show the sum of the Required Local Effort and prior period funding adjustment as certified by the Commissioner of Education.

Line 17

Current year tentatively adopted Local Board millage rate; show the total Local Board millage rate on Line 17 A-E. Separate the Local Board millage rate into the individual categories as follows:

Type of Millage	Statutory Authority	Maximum Millage	Uses
A. Capital Outlay	S.1011.71(2), F.S.	1.500	Discretionary local capital improvements.
B. Discretionary Operating	S.1011.71(1), F.S.	.748	Non-voted current year discretionary operating.
C. Discretionary Capital Improvement	S.1011.71(3)(a), F.S.	.250	Lease purchase payments or critical fixed capital outlay in addition to the 1.500 mills for capital outlay. Levying Discretionary Capital Improvement reduces the Discretionary Operating mills by the same amount.
D.			Use only with instructions from the Department of Revenue.
E. Additional Voted Millage	S.1011.73(1), F.S. S.1011.73(2), F.S.	Voted Levy	Additional voted millage for operating or capital not to exceed 2 years; or additional voted millage for operating not to exceed 4 years.

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

23.0 Completed *Notice of Proposed Tax Increase* (Negative Line B)

Include 100 percent of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

The *name of School District* has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

- | | |
|--|---------------|
| A. Initially proposed tax levy | \$ 52,699,416 |
| B. Less tax reductions due to Value Adjustment | |
| Board and other assessment changes | \$ (608,684) |
| C. Actual property tax levy | \$ 53,308,100 |

This year's proposed tax levy \$ 54,767,317

A portion of the tax levy is required under state law in order for the school board to receive (#1) **\$87,662,673** in state education grants.

The required portion has (#2) **increased** by (#3) **1.5** percent, and represents approximately (#4) **seven-tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on (***date and time***) at (***meeting place***).

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

Use the following to complete the *Notice of Proposed Tax Increase* advertisement.

Last year's property tax levy

- Prior year proposed Required Local Effort (RLE) + Local Board Millage Rate x prior year line 4, Form DR-420S (prior year Form DR-420S, line 20).
- Line A - line C = B
- Current year Form DR-420S, line 13

This year's proposed tax levy

Current year Form DR-420S, line 20

(#1) The Department of Education provides this amount.

(#2) Form DR-420S, line 21 determines increase/decrease.

(#3) Form DR-420S, line 21

(#4) Form DR-420S, [line 16 ÷ (line 16 + line 17)], rounded to the nearest tenth and stated in words

24.1 Example: Notice of Proposed Tax Increase

Advertise the *Notice of Proposed Tax Increase* if the current year total percent change of rolled-back rate (RBR) is greater than 0.00 (see Form DR-420S, line 22). Include 100 percent of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

The (name of school district) will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

- A. Initially proposed tax levy \$ _____
- B. Less tax reductions due to Value Adjustment Board
and other assessment changes \$ _____
- C. Actual property tax levy \$ _____

This year's proposed tax levy \$ _____

A portion of the tax levy is required under state law in order for the school board to receive \$ (_____) in state education grants. The required portion has (**increased or decreased**) by (_____) percent and represents approximately (_____) of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on (**date and time**) at (**meeting place**).

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

Use this ad for school districts that have proposed a millage rate more than 100 percent of the rolled-back rate and have proposed to levy a non-voted millage more than the minimum amount required under ss. 1011.60 and 200.065(3)(c), F.S.

The *Notice of Proposed Tax Increase* ad must:

- Use 100 percent of tax levies
- Be a quarter page of the newspaper
- Have an adjacent *Budget Summary* and a *Notice of Capital Outlay* ad, if applicable
- **Not** deviate from the specified language
- Be published in a newspaper of general circulation in the county or its geographically limited insert or on the publicly-accessible website of the school district.
- **Not** be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications
- Be advertised within 29 days of certification of taxable value

Hold the hearing two to five days after the ads appear in the newspaper.

25.1 Example: *Notice of Budget Hearing*

<h2 style="margin: 0;">NOTICE OF BUDGET HEARING</h2> <p style="margin: 10px 0;">The <u> (name of school district) </u> will soon consider a budget for <u> (fiscal year) </u>.</p> <p style="margin: 10px 0;">A public hearing to make a DECISION on the budget AND TAXES will be held on:</p> <p style="margin: 10px 0; text-align: center;">(DATE)</p> <p style="margin: 10px 0; text-align: center;">(TIME)</p> <p style="margin: 10px 0; text-align: center;">at</p> <p style="margin: 10px 0; text-align: center;">(MEETING PLACE)</p>
--

Use this ad for school districts which have NOT proposed a millage rate in excess of 100 percent of the rolled-back rate (s. 200.065(3)(e), F.S.).

The notice of budget hearing ad:

- **Cannot** be in the legal or classified section
- Must have an adjacent *Budget Summary* ad and a *Notice of Capital Outlay* ad, if applicable
- **Cannot** deviate from the specified language
- Has no size requirements
- Must be published in a newspaper of general circulation in the county or its geographically limited insert or on the publicly-accessible website of the school district
- **Cannot** be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications

Advertising timeframe:

- Advertise the final hearing within **29 days** of certification of taxable value.
- Hold the final hearing **two to five days** after the day the ads first appear in the newspaper.

26.1 Example: Notice of Tax for School Capital Outlay Advertisement

List specified projects below by priority within each category

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The (***name of school district***) will soon consider a measure to * impose a (***number***) mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of (***number***) mills for operating expenses and is proposed solely at the discretion of the school board.

**** THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE**

The capital outlay tax will generate approximately *** \$ (amount) to be used for the following projects: (List the categories in the following order using specific verbiage. Sample projects follow each category.)

CONSTRUCTION AND REMODELING

One (1) new elementary school

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute

Roof repairs and replacement

Renovation and repair from hurricane damage

MOTOR VEHICLE PURCHASES (Specify number of buses)

Purchase of 40 school buses

Purchase of maintenance vehicles

Lease of driver's education vehicles

Lease-purchase of security vehicles

Purchase of instructional materials delivery truck

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCES SOFTWARE

Purchase school furniture and equipment for new elementary school

Lease-purchase of new computers

Lease of tablets

Purchase software application for district-wide administration of personnel

Enterprise resource software acquired via license/maintenance fees or lease agreements

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

Annual master lease payments for various facilities and renovations

Annual lease payment for qualified zone academy bonds for various facilities

Annual master lease payments for site purchases

Debt service on certificates of participation for 2 new elementary schools and 5 middle schools

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Rent on career education workshop

Leasing of educational and ancillary facilities and plants

PAYMENTS OF LOANS APPROVED PURSUANT TO SS. 1011.14 AND 1011.15, F.S.

Loan through Downtown Bank for land purchase for site of new elementary school

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS

Removal of hazardous waste

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable classrooms

PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S.

1011.71(2)(i), F.S. (Specify number of buses)

Contract with Student Busing Solutions for 15 buses offsetting the cost of transporting students

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

Opening of one new elementary school

PAYMENT OF SALARIES AND BENEFITS

Salaries and benefits for school bus drivers

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT

COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on (*date and time*) at (*meeting place*).

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

*If the district school board is proposing to levy the same millage under s. 1011.71, F.S., which was levied last year, insert the words "continue to" before the word "impose" in the first sentence.

**Delete this sentence if advertising a budget hearing and not a *Notice of Proposed Tax Increase*.

***The amount cannot be less than 96 percent of ad valorem proceeds (s. 1011.62(4)(a), F.S.).

The *Notice of Tax for School Capital Outlay* must:

- Be a **quarter page** of the newspaper
- Have the same advertising requirements as s. 200.065(3), F.S.
- Include the capital outlay millage under s. 1011.71(2), F.S., and local capital improvements millage under s. 1011.71(3), F.S.
- For charter school capital outlay projects, the school district should include only the categories authorized in law (section 1013.62(4)(a) – (i), F.S.) that the district's charter schools have reported to the district as their planned expenditures. The governing board of each charter school must maintain a record of the specific projects that it will fund from its share of the funds section 1011.71(2), F.S., authorizes, as section 1013.62(4), F.S., provides.

For 96 percent calculations, use current year gross taxable value for operating purposes, Form DR-420S, line 4.

27.1 Example: Amended *Notice of Tax for School Capital Outlay*

AMENDED NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The School Board of _____ (*name*) _____ County will soon consider a measure to amend the use of property tax for the capital outlay projects previously advertised for the (*year*) to (*year*) school year.

New projects to be funded:

(list of capital outlay projects within each category*)

Amended projects to be funded:

(list of capital outlay projects within each category*)

Projects to be deleted:

(list of capital outlay projects within each category*)

All concerned citizens are invited to a public hearing to be held on (***date and time***) at (***meeting place***).

A DECISION on the proposed amendment to the projects funded from CAPITAL OUTLAY TAXES will be made at this meeting.

The Amended *Notice of Tax for School Capital Outlay* must:

- Be published any time there is a proposed amendment to the previously advertised and adopted *Notice of Tax for School Capital Outlay*. Projects must appear under each category of new, amended, or deleted. You may omit categories and projects without a change (s. 200.065(10)(b), F.S.)
- Have the same advertising requirements as s. 200.065(3), F.S.
- Be a quarter page of the newspaper
- Hold the hearing two to five days after the advertisement appears in the newspaper or on the publicly-accessible website of the school district.
- Hold the hearing after 5:00 p.m. Monday through Friday, anytime on Saturday, but **never on Sunday**.
- Submit the full page of the newspaper or screenshot from the publicly accessible website and proof of publication to the Department.

28.0 Example: Budget Summary

Example: Budget Summary Ad With Budget Increase

BUDGET SUMMARY

Current Fiscal Year

*THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of school district) ARE (percent rounded to one decimal) MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

		PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:				PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:	
		Discretionary Operating	Additional Millage Not to Exceed 4 Years (Operating)	CAPITAL PROJECTS	PERMANENT FUND	Operating or Capital Not to Exceed 2 years	Debt Service
Required Local Effort (including Prior Period Funding Adjustment Millage)	5.3140					0.4980	0.0000
Local Capital Improvement (Capital Outlay)	1.5000					0.0000	0.1600
Discretionary Capital Improvement	0.2500						
ESTIMATED REVENUES							7.7220
Federal Sources	128,459	2,142,497	4,889	4,882			2,280,667
State Sources	10,021,367	9,583	54,569	78,053			10,163,572
Local Sources	10,163,589	154,169	73,322	993,947	625,000	95,825	12,105,852
TOTAL SOURCES	20,313,415	2,306,249	132,780	1,076,822	625,000	98,825	24,550,991
Transfers In	285,937						285,937
Fund/Balances/Net Position	2,096,087	139,300	39,266	1,163,911	725,236	25,365	4,189,165
TOTAL REVENUES, TRANSFERS, AND FUND/BALANCES/NET POSITION	22,695,439	2,445,549	172,046	2,240,773	1,350,236	121,190	29,025,193
APPROPRIATIONS/EXPENDITURES:							
Instruction	11,920,757	539,488					12,460,245
Pupil Personnel Services	990,064	234,412					1,224,476
Instructional Media Services	371,353	14,900					386,253
Instructional and Curriculum Development Services	397,076	20,408					417,484
Instructional Staff Training Services	64,223	20,917					85,140
Instructional-Related Technology	100,000	3,000					103,000
School Board	200,300						200,300
General Administration	475,907	97,986					573,893
School Administration	1,074,063						1,074,063
Facilities Acquisition and Construction	127,434	32,320		1,096,935			1,256,689
Fiscal Services	410,336			40,000			450,336
Food Services		1,444,800					1,444,800
Central Services	434,362	5,355				86,985	526,702
Pupil Transportation Services	1,255,305	21,642		195,000			1,471,947
Operation of Plant	2,303,699	3,600					2,307,299
Maintenance of Plant	931,287			3,239			934,526
Administrative Technology Services	90,000						90,000
Community Services	408,467	6,721					415,188
Debt Services	133,621		133,009				266,630
TOTAL APPROPRIATIONS/EXPENDITURES:	\$21,688,254	\$2,445,549	\$133,009	\$1,381,935	\$398,726	\$86,985	\$26,134,458
Transfers Out					285,937		285,937
Fund/Balances/Net Position	1,007,185		39,907	572,861	951,510	34,205	2,604,798
TOTAL TRANSFERS, AND FUND/BALANCES/NET POSITION	\$22,695,439		\$2,445,549	\$172,046	\$2,240,773	\$1,350,236	\$29,025,193

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

29.1 Budget Summary Advertising Requirements

The Budget Summary must:

- Be advertised under ss. 1011.03 and 200.065(3)(l), F.S.
- Have an adjacent quarter page Notice of Proposed Tax Increase or Notice of Budget Hearing advertisement
- Have an adjacent quarter page Notice of Tax for School Capital Outlay advertisement, if applicable
- Show all proposed millage rates applicable to school district:
 - Required local effort (RLE) including prior period funding adjustment
 - Capital outlay
 - Discretionary operating
 - Discretionary capital improvement
 - Additional voted millage
 - Voted debt service
- Show all funds
- Have a balanced budget (balance all funds and the total of all funds)
- Not appear in the legal or classified section of the newspaper

Include the statement below in **BOLD** type if the applicable percentage is greater than zero:

THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of school district)
ARE (percent rounded to one decimal place) **MORE THAN LAST YEAR'S TOTAL**
OPERATING EXPENDITURES. (s.200.065(3)(i), F.S.).

Calculation:

Current year budget - prior year budget

Difference ÷ prior year budget

Difference x 100

All required TRIM advertisements must be accompanied by an **adjacent Budget Summary advertisement**. This summary must show, for each budget and the total of all budgets, the proposed tax millages, balances, reserves, and total of each major classification of receipts and expenditures, classified according to the classification of accounts prescribed by the appropriate state agency

Note: “Proposed operating budget expenditures” or “operating expenditures” means all monies of local government, including dependent special districts, that the local government:

1. Spent or could have spent during the applicable fiscal year, or
2. Retained or could have retained as a balance for future spending in the fiscal year.

However, those monies that the local government holds or uses in trust, agency, or internal service funds and expenditures of bond proceeds for capital outlay or for advanced refunded debt principal are excluded.

The *Budget Summary* advertisement must state all tentative millages.

Budget Summary advertisements must include the Statement of Increase in Operating Expenditures in **bold** type if the proposed operating budget expenditures for the upcoming year are **greater than** those of the current year.

Budget Summary ads must also include a presentation of all proposed budgets and millages.

30.0 Advertisement Timeframe

The advertisements for the tentative budget hearing must take place within 29 days of the certification of value.

The school district will hold the tentative budget hearing two to five days after the advertisements appear in the newspaper. For example, if the advertisement appears on Thursday, the earliest day the school district may hold the hearing would be the following Saturday, and the latest day would be the following Tuesday.

If advertised in a newspaper, each school district is responsible for understanding the newspaper's advertising requirements and deadlines. See section 200.065(2)(f)1., F.S.

31.0 Verbatim Record of Proceedings

The statement below is NOT to appear with any TRIM advertisements.

Notices of meetings and hearings must advise that a record is required to appeal.

Each board, commission, or agency of this state or of any political subdivision thereof shall include in the notice of any meeting or hearing, if notice of the meeting or hearing is required, of such board, commission, or agency, conspicuously on such notice, the advice that, if a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based (s. 286.0105, F.S.).

32.1 *Notice of Continuation* for Recessed Tentative/Final Hearing

NOTICE OF CONTINUATION

The Tentative/Final Budget Hearing held on (Date of Hearing)
for the (Name of School District) was recessed and will be continued on
(Date, Time, and Location of New Hearing).
(INCLUDE NAME OF TOWN)

- If circumstances beyond the taxing authority's control cause the hearing to be recessed, the taxing authority must publish a notice in a newspaper of general circulation in the county.
- The notice must state the time (after 5:00 p.m.), date, and address for the continuation of the hearing.
- The notice cannot be in the legal notices or classified advertising section of the newspaper.
- The taxing authority must hold the continued hearing two to five days after the continuation notice appears in the newspaper.
- No accompanying ads are required for the continuation notice.
- **Do not** adjourn the hearing. The hearing must be **recessed**.
- Include the entire newspaper page and the proof of publication for this advertisement in the *Certification of Compliance* (TRIM package).

33.1 Example: *Notice Rescheduled Hearing*

NOTICE OF RESCHEDULED HEARING

The Tentative/Final hearing adopting a millage rate and budget on
(hearing date) for the (name of school district) is being rescheduled due
to (named storm).

A rescheduled (tentative/final) budget hearing will be held on:

(DATE)
(TIME)
at
(MEETING PLACE)

- If the taxing authority postpones or reschedules a hearing because of circumstances beyond its control, the taxing authority should publish a notice in a newspaper of general circulation in the county.
- The notice must state the time (after 5:00 p.m.), date, and address for the rescheduled hearing.
- The notice cannot be in the legal notices or classified advertising section of the newspaper.
- The taxing authority must hold the rescheduled hearing two to five days after the continuation notice appears in the newspaper.
- The Notice of Rescheduled Hearing does not require any accompanying ads.
- Include the entire newspaper page and the proof of publication for this advertisement in the *Certification of Compliance* (TRIM package).

34.0 Example: Mock News Advertisements

MOCK NEWS



Best Beach: Beautiful skies, fine white sand, clear water, and beach chairs.

Summer is here! School is out of session

TRIM MEMBER

Schools all around the United States are out. Many students missed the last day of school to start their break early. Lots of parents arrived an hour ahead of release time to surprise their children.

Penelope Print, a reporter for our sister station XYZ News, interviewed parents at Blueberry Elementary School. She asked what their plans were for the summer and how much they normally spent on summer vacation.

A plethora of parents said they were going to travel out of state. They plan each year where to go and try to budget a few thousand dollars for expenses. Those who leave the country would spend closer to twenty thousand dollars.

Parents have said it is because ticket prices increase during the summer and depending on where they are going, it can cost two thousand dollars a ticket for economy.

Parents with a lower budget have found ways to lower their costs to travel out of state. They use their own vehicles, cook food rather than eat out, and spend time at places or events that are free to enter or attend.

Other parents that plan to stay locally have saved enough to splurge a little. They want to keep costs at under a thousand dollars. Some already have annual passes to theme parks and want to put them to good use. Rather than spending the night at a hotel, they plan to wake up early and drive to the theme parks before they open. Money saved on accommodations would be used on souvenirs or eating out.

Some parents are struggling and have said that their kids will either spend their time at home or at a relative’s house. Some relatives were generous and offered to take the children on vacation.

Plan your trip Avoid these mistakes

BY TRIM MEMBER
One of the most common mistakes people make when traveling is not doing enough research on their destination.

The United States Department of State has travel advisories on their website. It lists countries and their levels. They recommend not traveling to countries marked as a level four. These countries are more dangerous. Make sure to check the cities as well because some cities have more violent crimes than others.

Have a translator or app that can translate, especially if traveling to areas that don’t speak the same language. Often, people order food without realizing what they are ordering, or they go by pictures. They get surprised once it arrives to their table. Another option is to learn some phrases that will help you get by. Write them down to show locals what you are trying to say.

Check the exchange rate and plan how much money will be spent on the trip. Bring extra in case of emergencies.

Find where the hospitals and police stations are in the area and look at the buildings. That way you have an idea of what they look like in case you do have an emergency.

Download an offline map if possible. This will be extremely helpful for when you get lost. Not everyone has a good sense of direction and not everyone is good at giving directions.



Quick Trip: Passport, bag, map, hat, camera, compass, and glasses.

Notice of Proposed Tax Increase Example	Notice of Budget Hearing Example	Amended Notice of Tax for School Capital Outlay Example	Notice of Continuation Example	Notice of Rescheduled Hearing Example
Page 2	Page 3	Page 4	Page 5	Page 6

NOTICE OF PROPOSED TAX INCREASE

The Sunshine County Public School District will soon consider a measure to increase its property tax levy.

Last year’s property tax levy:

A. Initially proposed tax levy \$53,892,292

B. Less tax reductions due to Value Adjustment Board and other assessment changes

\$1,192,876 C. Actual property tax levy
..... \$52,699,416

This year’s proposed tax levy \$53,308,101

A portion of the tax levy is required under state law in order for the school board to receive (#1) **\$87,662,673** in state education grants.

The required portion has (#2) **increased** by (#3) **1.5** percent and represents approximately (#4) **seven tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

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

**Monday, June 5, 2023
5:43 PM
at
Bright City Center
123 Sparkle Street, Sunny, FL 54678**

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Sunshine County Public School District will soon consider a measure to impose a 1.111 mill property tax for the capital outlay projects listed herein. This tax is in addition to the school board’s proposed tax of 2.222 mills for operating expenses and is proposed solely at the discretion of the school board.

**** THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE**

The capital outlay tax will generate approximately \$ 12,345,678.90 to be used for the following projects:

CONSTRUCTION AND REMODELING

- One (1) new elementary school

MAINTENANCE, RENOVATION, AND REPAIR

- Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute
- Roof repairs and replacement
- Renovation and repair from hurricane damage

MOTOR VEHICLE PURCHASES

- Purchase of 40 school buses
- Purchase of maintenance vehicles
- Lease of driver’s education vehicles

- Lease-purchase of security vehicles

- Purchase of instructional materials delivery truck

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

- Purchase school furniture and equipment for new elementary school

- Lease-purchase of new computers

- Lease of tablets

- Purchase software application for district-wide administration of personnel

- Enterprise resource software acquired via license/maintenance fees or lease agreements

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

- Annual master lease payments for various facilities and renovations

- Annual lease payment for qualified zone academy bonds for various facilities

- Annual master lease payments for site purchases

- Debt service on certificates of participation for 2 new elementary schools and 5 middle schools

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

- Rent on career education workshop

- Leasing of educational and ancillary facilities and plants

PAYMENTS OF LOANS APPROVED PURSUANT TO SS. 1011.14 AND 1011.15, F.S.

- Loan through Downtown Bank for land purchase for site of new elementary school **PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS**

- Removal of hazardous waste

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

- Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

- Leasing of portable classrooms

PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S. 1011.71(2)(i), F.S.

- Contract with Student Busing Solutions for 15 buses offsetting the cost of transporting students

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

- Opening of one new elementary school

All concerned citizens are invited to a public hearing to be held on:

**Monday, June 5, 2023
5:43 PM**

**at
Sunny City Center
123 Sparkle Street, Sunny, FL 54678**

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

BUDGET SUMMARY								
Sunshine County Public School District								
Fiscal Year 2023-2024								
*THE PROPOSED OPERATING BUDGET EXPENDITURES OF SUNSHINE COUNTY PUBLIC SCHOOL DISTRICT ARE 8.9% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES								
PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:					PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MIL CAP:			
Required Local Effort including Prior Period Funding Adjustment Millage)	5.3140	Discretionary Operating	0.4960	Operating or Capital Not to Exceed 2 Years	0.0000			
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Debt Service	0.1600			
Discretionary Capital Improvement	0.2500					TOTAL MILLAGE	7.7220	
ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS	
Federal Sources	128,459	2,142,497	4,889	4,882			2,280,727	
State Sources	10,021,367	9,583	54,569	78,053			10,163,572	
Local Sources	10,163,589	154,169	73,322	993,947	625,000	95,825	12,105,852	
TOTAL SOURCES	20,313,415	2,306,249	132,780	1,076,882	625,000	95,825	24,550,151	
Transfers In	285,937						285,937	
Fund Balances/Reserves/Net Assets	2,096,087	139,300	39,266	1,163,911	725,236	25,365	4,189,165	
TOTAL REVENUES, TRANSFERS, & FUND/BALANCES/NET POSITION	22,695,439	2,445,549	172,046	2,240,793	1,350,236	121,190	29,025,253	
APPROPRIATION/EXPENDITURES								
Instruction	11,920,757	539,488					12,460,245	
Pupil Personnel Services	990,064	234,412					1,224,476	
Instructional Media Services	371,353	14,900					386,253	
Instructional and Curriculum Development Services	397,076	20,408					417,484	
Instructional Staff Training Services	64,223	20,917					85,140	
Instructional-Related Technology	100,000	3,000					103,000	
School Board	200,300						200,300	
General Administration	475,907	97,986					573,893	
School Administration	1,074,063						1,074,063	
Facilities Acquisition and Construction	127,434	32,320		1,096,935			1,256,689	
Fiscal Services	410,336			40,000			450,336	
Food Services		1,444,800					1,444,800	
Central Services	434,362	5,355				86,985	526,702	
Pupil Transportation Services	1,255,305	21,642		195,000			1,471,947	
Operation of Plant	2,303,699	3,600					2,307,299	
Maintenance of Plant	931,287			3,239			934,526	
Administrative Technology Services	90,000						90,000	
Community Services	408,467	6,721					415,188	
Debt Services	133,621		133,009		398,726		665,356	
TOTAL APPROPRIATIONS/EXPENDITURES	21,688,254	2,445,549	133,009	1,335,174	398,726	86,985	26,087,697	
Transfers Out					285,937		285,937	
Fund Balances/Reserves/Net Assets	1,007,185		39,907	572,861	951,510		2,571,463	
TOTAL TRANSFERS, & FUND/BALANCES/NET POSITION	22,695,439	2,445,549	172,916	1,908,035	1,636,173	86,985	28,945,097	
The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record.								



Gardening Club: A member of the local gardening club is watering a tree graft.

It’s time to garden

Plants are at their peak

----- TRIM MEMBER

Summertime is when most fruits, vegetables, and flowers have flourished. Many gardeners started planting in spring, after the cold weather has passed, so that their plants could be harvested in the summer.

There are plenty of vegetables, fruits, and flowers that can be grown in the summer. Peppers, eggplants, tomatoes, berries, corn, greens, sweet potatoes, squashes, and melons are great to grow during the summer.

Notice how strawberries, grapes, and cucumbers are on sale during the summer? That’s because they are in season and there is an excess of them.

Lots of people assume that summer would be bad to grow vegetables or fruits because of the heat, but it isn’t that bad. They just need to be taken care.

Check which fruits, vegetables, flowers, and plants do well in the region, then decide which ones to grow. Provide shade for those that do better in partial shade or plant in an area that has some shade. Put mulch around to cool the soil.

Water in the morning so that it doesn’t evaporate quickly. Be careful to not overwater the vegetables, fruits, flowers, or plants. They will wilt and the root will rot. It is a common mistake to make because people think they need lots of water to grow, but they don’t.

Gardening tips

To help you start growing

----- TRIM MEMBER

Don’t have a green thumb? No worries, here’s some tips and tricks from an expert gardener.

Francis Planter has been a gardener for over 40 years. He has worked for royals and celebrities all around the world. He recently moved to Florida and started his own business. He sells his fruits and vegetables to Michelin restaurants.

Planter said that for quality fruits and vegetables, they must be watched and maintained. They need water, sunlight, and other nutrients to grow.

It doesn’t have to be big, but he recommends having a greenhouse. It will keep bugs and insects out. Bugs and insects can carry diseases that harm plants. Also, they will eat them.

Make sure to have the correct soil or else plants won’t be able to grow. Give them enough water, but don’t flood them. Use scissors to remove the dying portions of the plants. If it gets below a certain temperature, bring the plants inside, or cover them.



Pictured: Francis Planter in his greenhouse.

AMENDED NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The School Board of Wolfe County will soon consider a measure to amend the use of property tax for the capital outlay projects previously advertised for the 2023 to 2024 school year.

New projects to be funded:

MAINTENANCE, RENOVATION, AND REPAIR

- Roof repairs and replacement

Amended projects to be funded:

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

- Lease of tablets

Projects to be deleted:

MOTOR VEHICLES PURCHASES

- Purchase of 10 school buses

All concerned citizens are invited to a public hearing to be held on:

Tuesday, June 6, 2023
at
Wolfe County Center
1 Hill Road, Forest, FL 87654

A DECISION on the proposed amendment to the projects funded from CAPITAL OUTLAY TAXES will be made at this meeting.

BUDGETSUMMARY								
Island County Public School District								
Fiscal Year 2023-2024								
*THE PROPOSED OPERATING BUDGET EXPENDITURES OF SUNSHINE COUNTY PUBLIC SCHOOL DISTRICT ARE 6.7% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES								
PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:					PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MIL CAP:			
Required Local Effort including Prior Period Funding Adjustment(Millage)	5.3140	Discretionary Operating		0.4960	Operating or Capital Not to Exceed 2 Years		0.0000	
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)		0.0000	Debt Service		0.1600	
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School Board	200,300						200,300	
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The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record.								

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Island County Public School District will soon consider a measure to impose a 4.888 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 3.666 mills for operating expenses and is proposed solely at the discretion of the school board.

**** THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE**

The capital outlay tax will generate approximately \$ 23,456,789.99 to be used for the following projects:

CONSTRUCTION AND REMODELING

- One (1) new elementary school

MAINTENANCE, RENOVATION, AND REPAIR

- Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute
- Roof repairs and replacement
- Renovation and repair from hurricane damage

MOTORVEHICLE PURCHASES

- Purchase of 40 school buses
- Purchase of maintenance vehicles
- Lease of driver's education vehicles
- Lease-purchase of security vehicles
- Purchase of instructional materials delivery truck

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

- Purchase school furniture and equipment for new elementary school
- Lease-purchase of new computers
- Lease of tablets
- Purchase software application for district-wide administration of personnel
- Enterprise resource software acquired via license/maintenance fees or lease agreements

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

- Annual master lease payments for various facilities and renovations
- Annual lease payment for qualified zone academy bonds for various facilities
- Annual master lease payments for site purchases
- Debt service on certificates of participation for 2 new elementary schools and 5 middle schools

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

- Rent on career education workshop
- Leasing of educational and ancillary facilities and plants

PAYMENTS OF LOANS APPROVED PURSUANT TO SS. 1011.14 AND 1011.15, F.S.

- Loan through Downtown Bank for land purchase for site of new elementary school

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS

- Removal of hazardous waste

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

- Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

- Leasing of portable classrooms

PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S. 1011.71(2)(i), F.S.

- Contract with Student Busing Solutions for 15 buses offsetting the cost of transporting students

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

- Opening of one new elementary school

All concerned citizens are invited to a public hearing to be held on:

Saturday, June 3, 2023

1:11 PM

at

Island County Public School District Board Room

9182 Surf Way, Blue Lagoon, FL 45678

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

NOTICE OF BUDGET HEARING

The Island County Public School District will soon consider a budget for 2023-2024.

A public hearing to make a DECISION on the budget AND TAXES will be held on:

Saturday, June 3, 2023

1:11 PM

at

Island County Public School District Board Room
9182 Surf Way, Blue Lagoon, FL 45678



Shark Flag: Paradise Beach is closed due to sharks in the area.

A shark attack happened on Wednesday afternoon at Paradise Beach. A beachgoer was wading in three feet deep water when the attack occurred. He said that he couldn't see the shark at first because of how bright it was outside, and it reflected the sky on the water. The shark bit him in the calf. He managed to punch the shark in the nose when it tried to attack him a second time. Other beachgoers helped him out the water. He was transported to the nearest hospital. Sharks were spotted along Paradise Beach and will be closed the rest of the week.



Burned House: Fire Chief Eric stands in front of a residential home that was burned down by the arsonist.

Serial arsonist on the loose

Police believe it’s the same person

----- TRIM MEMBER

Police won’t give many details on the investigation as it is still active. However, they believe that it is the same person that burned down the five previous houses. The houses were all in different cities and police are trying to figure out if there is a connection between them or if the houses were chosen at random. They say to be on the lookout for anyone suspicious.

If there is anyone with information regarding the fires, please call the Pumpkin County Sheriff’s Office at (111) 222-3333 or submit an anonymous tip online at www.pumpkincountysoc.com/crimetips. Tips that lead to an arrest will receive a \$10,000 reward.

NOTICE OF CONTINUATION

The Tentative/Final Budget Hearing held on Thursday, May 25, 2023, for the Pumpkin County School District was recessed and will be continued on:

**Friday, June 2, 2023
7:11 PM**

**at
Orange Grove Center
3456 78th Ave N
Farmland, FL 77777**



Coral Reefs: An untouched portion of the coral

Coral Island will be Closed

For environmental reasons

----- TRIM MEMBER

Officials have decided to close off Coral Island to the public. A popular destination that saw over a thousand visitors a day. The island is not connected

Visitors would take a scuba diving or snorkeling tour and go down to the coral reefs. The problem that officials had was that visitors would destroy the reefs while doing their tours. They were warned by their boat captains to be careful and not to take any “souvenirs” home.

On top of destroying the part of the reefs, trash was left on the island. Trash overflowed the trashcans on the island, and it was piling up. The heat had made the smell worse. Trash had started going into the water as well.

Fish and turtles were found with plastic can holders around their neck. Turtles were often seen digging through the trash for things they could eat.

The boat that comes to pick up the island’s trash couldn’t handle the demand. Some trashcans couldn’t be emptied. The boat comes twice a day for trash pickup.

There are signs that ask visitors to be mindful of the things they bring, and to take their trash with them if the trash cans are full.

With trash increasing and the reefs being destroyed, officials held a meeting on May 29, 2023, to discuss what the best option would be.

After speaking with environmentalists, officials concluded that it is best for Coral Island to be closed. The closure will happen on June 5, 2023. Officials say they are unsure if they will ever reopen the island to the public.



Smile: Kittens are dressed up for photos to make them more appealing.

Local shelters see an influx of animals

200 cats and kittens removed from one home

----- TRIM MEMBER

Police were called to a house early Wednesday morning. Neighbors complained of ongoing noise throughout the night and the stench coming from the house was becoming unbearable.

When police arrived, they said the odor was so foul that when they opened their car doors, they could smell it. They could hear constant noise coming from inside the house. After the homeowner opened the door to speak with the officers, they noticed cats and kittens all over the floor and furniture. The smell was worse inside as it smelled like ammonia.

The homeowner would not let the police inside. The police called animal services and a mental health specialist. They evaluated the homeowner and decided that she should go to a mental hospital so that they could run tests on her. She was escorted out and animal services went inside to collect the animals.

NOTICE OF RESCHEDULED HEARING

The Tentative/Final hearing adopting a millage rate and budget on Tuesday, May 23, 2023, for the Atlas County School District is being rescheduled due to Hurricane Nova.

A rescheduled final budget hearing will be held on:

**Saturday
11:11 AM**

at

**Atlas County School Board Room
2468 Starry Road, Dipper, FL 88888**

“We are asking
for help with
adopting or
fostering
animals.”

----- Valeria Aki, Director

They found a total of two hundred cats and kittens in the home. Most were thin and dirty. They were kept inside, and the litter boxes were filled with feces. They were sent to different shelters across the city. Other counties offered to take some of the kittens in. For those interested in adopting the cats or kittens, check the local shelters in Atlas County and neighboring counties.

35.1 Hearing Requirements

35.1 Scheduling and Advertising

- Hold all hearings after 5 p.m. Monday through Friday or anytime Saturday. Do not hold hearings on Sunday (s. 200.065(2)(e)2., F.S.).
- The board of county commissioners (BOCC) must not schedule its hearings on days on which a school board has scheduled hearings (s. 200.065(2)(e)2., F.S.).
- Other taxing authorities in the county cannot schedule hearings on the days scheduled by the BOCC or school board (s. 200.065(2)(e)2., F.S.).

35.2 At the Hearing

- In the hearings, the first substantive issues to discuss are the:
- Percentage increase in millage over the rolled-back rate needed to fund the budget, if any
- Specific purposes for which ad valorem tax revenues are increasing (s. 200.065(2)(e)1., F.S.)
- At all hearings, the governing body will hear comments about the proposed increase and discuss the reasons for the proposed increase over the rolled-back rate. The public can speak and ask questions before the governing body adopts any measures.
- The governing body will adopt its tentative or final millage rate before it adopts its tentative or final budget. Adopt the millage first. Adopt the budget second (s. 200.065(2)(e)1., F.S.).
- Calculate the ad valorem proceeds using **at least 96 percent** of the current year gross taxable value (s. 1011.62(4)(a), F.S.).
- You must adopt the millage rate and the budget by **separate votes** at the final hearing. Adopt the millage rate first by resolution or ordinance. The resolution or ordinance must state the adopted millage rate and the percent, if any, by which it exceeds the rolled-back rate (ss. 200.065(2)(e)1. and 200.065(3)(l), F.S.).
- The millage rate the taxing authority adopted at the final budget hearing cannot be higher than the rate it tentatively adopted at the first hearing, unless the property appraiser sends each taxpayer a revised notice of proposed property taxes before the final hearing. The property appraiser prepares the notice at the school district's expense and mails it 10 to 15 days before the final hearing (s. 200.065(2)(d), F.S.).

35.3 Final Resolution/Ordinance

- School districts forward the resolution or ordinance adopting the final millage to the property appraiser, tax collector, and the Department by three days after the final budget hearing (s. 200.065(4), F.S.). Submit electronic copies of the final millage resolution or ordinance to the Department at **TRIM@floridarevenue.com**.
- When the property appraiser receives the resolution or ordinance, it is official notice

of the millage rate the school district approved (s. 200.065(4), F.S.).

- The taxing authority may not levy a millage other than one approved by referendum until the school board approves the resolution or ordinance to levy and submits it promptly to the property appraiser and the tax collector (s. 200.065(4), F.S.).
- If the fall term for a school district begins before adoption of the final budget, the school district may spend money according to the adopted tentative budget, until it adopts a final budget (s. 200.065(2)(g), F.S.).

35.4 Recessed Hearing Information

If the school district recesses the hearing because of circumstances beyond its control, the school district must publish a notice in a newspaper of general circulation in the county. The notice must state the date, time, and place for the continuation of the hearing and must appear in the newspaper two to five days before the date the hearing will continue (s. 200.065(2)(e)2, F.S.).

36.0 Executive Order for State of Emergency

36.1 Governor's Executive Order

In the event of a state of emergency, such as the imminence of a tropical storm, hurricane, or other natural calamity, the governor of the State of Florida will issue an executive order. The executive order will provide pertinent information and guidance such as the following:

- List the counties or areas impacted by the emergency event
- Suspend the effect of any statute, rule, or order that would prevent, hinder, or delay any action necessary to cope with the emergency

36.2 Department of Revenue Emergency Order

During a state of emergency, the taxing authority should be cognizant of any executive order issued by the governor, or any guidance issued by the executive director of the Department of Revenue (Department). When an executive order has been issued, the executive director of the Department will in turn issue an emergency order to implement the provisions of the governor's executive order. The emergency order will provide specific guidelines with regards to the TRIM process:

- List the counties impacted by the emergency order
- Extend TRIM timelines
- Temporarily waive TRIM compliance requirements
- Provide specific guidance related to TRIM hearing and advertising requirements

37.0 Completion of *Certification of Final Taxable Value* (Form DR-422)

37.1 Form DR-422 Requirements

Before extension of the rolls under s. 193.122, F.S., the property appraiser must notify each taxing authority of the aggregate change in the assessment roll, if any, from the roll the property appraiser certified under s. 200.065(1), F.S. This includes, but is not limited to, those changes which result from the Value Adjustment Board's (VAB) actions or from corrections of errors in the assessment roll.

- The property appraiser completes *section I* of the *Certification of Final Taxable Value* (Form DR-422), and certifies it to the school district.
- The school district completes section II and returns it to the property appraiser no later than three days after receipt.
- Line 4e on Form DR-422 must indicate the millage rates the school district adopted by resolution at the final budget hearing. If applicable, complete Form DR-422DEBT.
- Form DR-422 is not complete until it indicates the school district's final adopted millage rates.
- If the percentage on line 3 on Form DR-422 is **greater than ± 1 percent**, school districts may administratively adjust the non-voted millage rate. The school district must use the calculation on line 6 of Form DR-422 if it administratively adjusts the millage rate.
- The school district cannot make any administrative adjustment to levies required to be a specific millage amount by law.
- The property appraiser should certify a Form DR-422 for each Form DR-420S he or she certified.
- The property appraiser should certify a Form DR-422DEBT for each Form DR-420DEBT he or she certified.
- Do not delay in submitting your TRIM compliance package within **30 days** of the final hearing. If you have not received Form DR-422, indicate on *Certificate of Compliance* (Form DR-487) that you will mail Form DR-422 when you receive it. Once you have received and completed Form DR-422, forward it to the property appraiser.

37.2 Form DR-422DEBT Requirements

The property appraiser certifies millage via the *Certification of Final Voted Debt Millage* (Form DR- 422DEBT) to taxing authorities that levy a voted debt service millage. The property appraiser should initiate a separate Form DR-422DEBT for each voted debt service the taxing authority levies. Form DR-420DEBT should precede Form DR-422DEBT.

The property appraiser completes section I of Form DR-422DEBT, certifying the:

- Current year gross taxable value
- Final current year gross taxable value
- Percentage of change in taxable value

The taxing authority completes section II and certifies the final voted debt service millage to the property appraiser no later than three days after receiving Form DR-422DEBT.

38.0 Certification of Final Taxable Value (Form DR-422)**CERTIFICATION OF FINAL TAXABLE VALUE**

Reset Form

Print Form

DR-422
R. 5/13
Rule 12D-16.002
Florida Administrative Code
Effective 5/13
Provisional

Year :	County :	Is VAB still in session? <input type="checkbox"/> Yes <input type="checkbox"/> No
Principal Authority :		Check type : <input type="checkbox"/> School District <input type="checkbox"/> County <input type="checkbox"/> Municipality <input type="checkbox"/> Independent Special District <input type="checkbox"/> Water Management District
Taxing Authority :		Check type : <input type="checkbox"/> Principal Authority <input type="checkbox"/> MSTU <input type="checkbox"/> Dependent Special District <input type="checkbox"/> Water Management District Basin

SECTION I : COMPLETED BY PROPERTY APPRAISER

1. Current year gross taxable value from Line 4, Form DR-420	\$	(1)
2. Final current year gross taxable value from Form DR-403 Series	\$	(2)
3. Percentage of change in taxable value (<i>Line 2 divided by Line 1, minus 1, multiplied by 100</i>)	%	(3)

The taxing authority must complete this form and return it to the property appraiser by _____ time _____ A.M., _____ date

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser :	Date :

SECTION II : COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.

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 inapplicable, enter N/A or -0-.

Non-Voted Operating Millage Rate (from resolution or ordinance)			
4a. County or municipal principal taxing authority		per \$1,000	(4a)
4b. Dependent special district		per \$1,000	(4b)
4c. Municipal service taxing unit (MSTU)		per \$1,000	(4c)
4d. Independent Special District		per \$1,000	(4d)
4e. School district	Required Local Effort	per \$1,000	(4e)
	Capital Outlay	per \$1,000	
	Discretionary Operating	per \$1,000	
	Discretionary Capital Improvement	per \$1,000	
	Additional Voted Millage	per \$1,000	
4f. Water management district	District Levy	per \$1,000	(4f)
	Basin	per \$1,000	
Are you going to adjust adopted millage ?		<input type="checkbox"/> YES <input type="checkbox"/> NO	If No, STOP HERE, Sign and Submit.

Continued on page 2

INSTRUCTIONS

1. Initiate a separate DR-422 form for each DR-420, Certification of Taxable Value, and DR-420S, Certification of School Taxable Value, submitted.
2. Complete Section 1 and sign.
3. Send the original to the taxing authority and keep a copy.

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-487, Certification of Compliance, to the Department of Revenue at the address below. Send separately if the DR-487 was previously sent to the Department.

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

Multi-county and water management districts must complete a separate DR-422 for each county.

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39.0 Certification of Final Voted Debt Millage (Form DR-422DEBT)**CERTIFICATION OF FINAL VOTED DEBT MILLAGE**

Section 200.065(1) and (6), Florida Statutes

 DR-422DEBT
 R.5/11
 Rule 12D-16.002
 Florida Administrative Code
 Effective 11/12

Reset Form

Print Form

Year	County	Is VAB still in session? <input type="checkbox"/> Yes <input type="checkbox"/> No
Principal Authority :		Check type : <input type="checkbox"/> County <input type="checkbox"/> Municipality <input type="checkbox"/> School District <input type="checkbox"/> Independent Special District <input type="checkbox"/> Water Management District
Taxing Authority :		Check type : <input type="checkbox"/> MSTU <input type="checkbox"/> Principal Authority <input type="checkbox"/> Water Management District Basin <input type="checkbox"/> Dependent Special District

LEVY DESCRIPTION :

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year gross taxable value from Line 4, Form DR-420DEBT	\$	(1)
2.	Final current year gross taxable value from Form DR-403 Series	\$	(2)
3.	Percentage of change in taxable value (<i>Line 2 divided by Line 1, minus 1, multiplied by 100</i>)	%	(3)

 The taxing authority must complete this form and return it to the property appraiser by : _____ A.M.
 _____ Time _____ Date

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser :	Date :

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-.

Voted debt service millage adopted by resolution or ordinance at final budget hearing under s. 200.065(2)(d), F.S.

4a.	Voted debt service millage	per \$1,000	(4a)
4b.	Other voted millage (in excess of the millage cap and not more than two years)	per \$1,000	(4b)

Are you adjusting the Voted Debt Service Millage? ☐ Yes ☐ No **If No, STOP HERE, sign and submit.**
COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the voted debt millage rate only if the percentage on Line 3 is greater than plus or minus 1% . (s. 200.065(6), F.S.)

5.	Unadjusted gross ad valorem proceeds (<i>Line 1 multiplied by Line 4a or 4b, as applicable, divided by 1,000</i>)	\$	(5)
6.	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) (<i>Line 5 divided by Line 2 multiplied by 1,000</i>)	per \$1000	(6)

MSTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the voted debt millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)

7.	Unadjusted gross ad valorem proceeds (<i>Line 1 multiplied by Line 4a, or 4b as applicable, divided by 1,000</i>)	\$	(7)
8.	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) (<i>Line 7 divided by Line 2, multiplied by 1,000</i>)	per \$1000	(8)

Continued on page 2

Taxing Authority :		DR-422DEBT R. 5/11 Page 2
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 :
	Mailing Address :	Physical Address :
City, State, Zip :		Phone Number : Fax Number :

CERTIFICATION OF FINAL VOTED DEBT MILLAGE INSTRUCTIONS

SECTION I: Property Appraiser

1. Initiate a separate DR-422DEBT, *Certification of Final Voted Debt Millage*, for each DR-420DEBT, *Certification of Voted Debt Millage*, submitted.
2. Complete Section 1 and sign.
3. Send the original to the taxing authority and keep a copy.

SECTION II: Taxing Authority

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with your DR-487, *Certification of Compliance*, to the Department of Revenue at the address below. Send this form separately if the DR-487, *Certification of Compliance*, was previously sent to the Department.

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

Counties, municipalities, schools, and water management districts may complete Line 5 only when Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

MSTUs, dependent special districts, and independent special districts may complete Line 6 only when Line 3 is greater than plus or minus 3%. (s. 200.065(6), F.S.)

Adjusted millages must comply with statutes. The adjusted millage rate entered on Line 6 or Line 8 cannot exceed the rate allowed by other provisions of law or the state constitution.

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

40.0 Compliance Submission

40.1 Requirements for Certification of Compliance

All school districts must submit the TRIM compliance package to the Department within **30 days** following the final budget hearing (s. 200.068, F.S.).

Include the following required items with the *Certificate of Compliance* (Form DR-487):

1. *Certification of Taxable Value* (Form DR-420S)
2. *Certification of Voted Debt Millage* (Form DR-420DEBT), if applicable
3. *Resolution Determining Revenues and Millages Levied* (Form ESE-524) (adopt the millage rate first)
4. Resolution/ordinance adopting the budget (do not send the entire budget)
5. Entire page(s) from the newspaper or a screenshot from the publicly-accessible website for all TRIM advertisements
6. Proof of publication for **each** TRIM advertisement
7. Advertisements and proof of publication:
 - a) *Budget Summary* advertisement
 - b) *Notice of Proposed Tax Increase* or *Notice of Budget Hearing* advertisement
 - c) *Notice of Tax for School Capital Outlay* advertisement
 - d) Amended *Notice of Tax for School Capital Outlay* advertisement (if applicable)
8. A copy of the *Certification of Final Taxable Value* (Form DR-422). Do not delay submission if you have not received Form DR-422 from the property appraiser's office when you have completed the TRIM package. Submit the TRIM package to the Department of Revenue within **30 days** of the final hearing.

40.2 Electronic Submission of TRIM Compliance Package

When submitting the TRIM compliance package to the TRIM section you must:

1. Include the following in the package:
 - a) *Certification of Compliance* (Form DR-487)
 - b) *Resolution determining Revenues and Millages Levied* (Form ESE-524) (adopt the millage rate first)
 - c) Millage and/or ordinance adopting the final budget (do not send the entire budget)
 - d) Entire page of the newspaper or screenshot of the publicly-accessible website for each TRIM advertisement
 - e) Proof of publications for each TRIM advertisement
 - f) If you used mailed notices in lieu of newspaper advertisements, you must include a copy of the mailed notices and proof of mailing from the post office
 - g) All TRIM Certification forms

[Submit](#) packages electronically via the OASYS eTRIM Portal "ePortal Link".

40.3 Certification of Compliance (Form DR-487)



CERTIFICATION OF COMPLIANCE
Chapter 200, Florida Statutes
and Sections 218.23 and 218.63, Florida Statutes

DR-487
R. 06/22
Rule 12D-16.002
Florida Administrative Code
Effective 06/22
Page 1 of 2

☐ **Check if E-TRIM Participant**

FISCAL YEAR :		County : Select County		<input type="checkbox"/> Check if new address	
Taxing Authority :		Taxing authorities must file Form DR-487 with the required attachments within 30 days of the final hearing. Send completed TRIM Compliance packages by: <div style="display: flex; justify-content: space-between;"> <div> Mail Florida Department of Revenue Property Tax Oversight – TRIM Section P.O. Box 3000 Tallahassee, FL 32315-3000 </div> <div> Certified Mail or Overnight Delivery Florida Department of Revenue Property Tax Oversight – TRIM Section 2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, FL 32399-0216 </div> </div>			
Mailing Address :					
Physical Address :					
City, State, Zip :		Trim package submission email address: ptotrimpackages@floridarevenue.com			
Date of Final Hearing :					
All Taxing Authorities, Except School Districts E-TRIM Participants only need to submit items 1-3 WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with: <input type="checkbox"/> 1. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.) <input type="checkbox"/> 2. Ordinance or Resolution: a. Adopting the final millage rate, with percent change of rolled-back rate shown and b. Adopting the final budget, indicating order of adoption. DO NOT SEND ENTIRE BUDGET. <input type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. COUNTIES ONLY: DR-529, <i>Notice - Tax Impact of the Value Adjustment Board</i> , within 30 days of completion. <input type="checkbox"/> 4. Copy of DR-420, <i>Certification of Taxable Value</i> , include DR-420TIF, <i>Tax Increment Adjustment Worksheet</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i> , if applicable. <input type="checkbox"/> 5. DR-420MM, <i>Maximum Millage Levy Calculation Final Disclosure</i> . <input type="checkbox"/> 6. DR-487V, <i>Vote Record for Final Adoption of Millage Levy</i> . <input type="checkbox"/> 7. DR-422, <i>Certification of Final Taxable Value</i> ,** and DR-422DEBT <i>Certification of Final Voted Debt Millage</i> , if applicable. *(See Rule 12D-17.004(2)(a), F.A.C.)			School Districts E-TRIM Participants only need to submit items 1-4 WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with: <input type="checkbox"/> 1. ESE 524, <i>Millage Resolution</i> . <input type="checkbox"/> 2. Resolution or Ordinance Adopting Budget, indicating order of adoption. <input type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements: a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. Notice of Tax for School Capital Outlay. d. Amended Notice of Tax for School Capital Outlay. <input type="checkbox"/> 4. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.) <input type="checkbox"/> 5. Copy of DR-420S, <i>Certification of School Taxable Value</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i> , if applicable. <input type="checkbox"/> 6. DR-422, <i>Certification of Final Taxable Value</i> ** and DR-422DEBT, <i>Certification of Final Voted Debt Millage</i> , if applicable. *(See Rule 12D-17.004(2)(b), F.A.C.)		
**If you have not received Form DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. If you do not include all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F.S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63. F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.					
SIGNER	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 : <input type="checkbox"/> Check if new contact		Date :		
	<input type="checkbox"/> Mr. <input type="checkbox"/> Ms.	Print Name of Chief Administrative Officer :	Title :		
	Contact Name and Contact Title : <input type="checkbox"/> Check if new contact		E-mail Address :		
	Phone Number :		Fax Number :		

All TRIM forms for taxing authorities are available on our website at: <https://floridarevenue.com/property/Pages/TRIM.aspx>

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C.

The forms may be available on your county property appraiser's website
or the Department of Revenue's website at <https://floridarevenue.com/property/Pages/Forms.aspx>.

<u>Form</u>	<u>Form Title</u>
DR-420	Certification of Taxable Value
DR-420DEBT	Certification of Voted Debt Millage
DR-420MM	Maximum Millage Levy Calculation, Final Disclosure
DR-420S	Certification of School Taxable Value
DR-420TIF	Tax Increment Adjustment Worksheet
DR-422	Certification of Final Taxable Value
DR-422DEBT	Certification of Final Voted Debt Millage
DR-487V	Vote Record for Final Adoption of Millage Levy
DR-529	Notice Tax Impact of Value Adjustment Board

41.0 Non-Compliance Remedies

41.1 Non-Compliance Readvertising Requirements

If a school district is in violation of s. 200.065, F.S., and subject to s. 200.065(13), F.S., the Property Tax Oversight program will notify the school district and, if applicable, the tax collector and the Department of Revenue's General Tax Administration program. Section 200.065(13)(c), F.S., requires the school district to repeat the final hearing and notice process.

Within 15 days after receiving the notice from the Department, the school district must re- advertise the final hearing. The required advertisements must contain the violation clause, **"THE PREVIOUS NOTICE PLACED BY THE (name of school district) HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE."**

The school district will not forward the newly adopted millage to the tax collector or property appraiser. The new millage may not exceed the rate previously adopted.

If the newly adopted millage is less than the final adopted millage (certified for collection of taxes), the school district will hold the excess taxes collected in reserve until the next fiscal year, when the school district must use them to reduce ad valorem taxes.

41.2 Example: Notice of Proposed Tax Increase after Non-Compliance

Include 100 percent of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

THE PREVIOUS NOTICE PLACED BY THE (name of school district) HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

The (name of school district) will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

- A. Initially proposed tax levy.....\$ _____
- B. Less tax reductions due to Value Adjustment Board
and other assessment changes\$ _____
- C. Actual property tax levy\$ _____

This year's proposed tax levy.....\$ _____

A portion of the tax levy is required under state law in order for the school board to receive \$ (_____) in state education grants. The required portion has (**increased or decreased**) by (_____) percent, and represents approximately (_____) of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on (**date and time**) at (**meeting place**).

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

The above Notice of Proposed Tax Increase ad with violation clause must:

- Be advertised within **15 days** of notification of non-compliance from the Department of Revenue
- Have the violation clause in **bold** type
- Be a quarter page ad
- Have an adjacent Budget Summary ad
- Have a millage rate above the rolled-back rate

The school district must hold the hearing two to five days after the ads appear in the newspaper.

41.3 Example: *Notice of Budget Hearing* after Non-Compliance

NOTICE OF BUDGET HEARING

THE PREVIOUS NOTICE PLACED BY THE (name of school district) HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

The (name of school district) will soon consider a budget for (fiscal year). A public hearing to make a DECISION on the budget AND TAXES will be held on:

(DATE)

(TIME)

at

(MEETING PLACE)

The above *Notice of Budget Hearing* ad with violation clause must:

- Be advertised within **15 days** of notification of non-compliance from the Department of Revenue
- Have the violation clause in **bold** type
- Have an adjacent *Budget Summary* ad
- Have a millage rate below the rolled-back rate

The school district must hold the hearing two to five days after the ads appear in the newspaper.

42.1 Value Adjustment Board Information

The deadline for mailing the *Notice of Proposed Property Taxes* (TRIM notice) with a July 1 certification date is **August 24** (s. 200.065(2)(b), F.S.). Taxpayers may file petitions with the Value Adjustment Board (VAB) relating to valuation issues any time during the taxable year by the **25th day** after the property appraiser mails the TRIM notice (s.194.011(3)(d), F.S.).

The clerk of the governing body of the county notifies each petitioner of the scheduled hearing time at least 25 calendar days before the scheduled appearance. A petitioner who receives this notice may reschedule the hearing one time for good cause. If the petitioner or the property appraiser reschedules the hearing, the clerk must notify the petitioner of the rescheduled time of his or her appearance at least 15 calendar days before the day of the rescheduled appearance, unless both parties waive this notice (s. 194.032(2), F.S.).

At least **15 days** before the hearing, the petitioner gives the property appraiser information that the petitioner will present at the hearing. If the petitioner has asked in writing for information, the property appraiser provides the information at least **seven days** before the hearing (s.194.011(4)(a), F.S.).

The petitioner must partially pay the taxes due by the date of delinquency (April 1), unless the VAB has issued a final decision on the petition. If the petitioner fails to make this required payment, the VAB will deny the petition (s. 194.014, F.S.).

The VAB will meet between **30 and 60 days** after the mailing of the TRIM notice. The VAB will not hold a hearing before approval of all or part of the assessment rolls by the Department of Revenue (s. 194.032(1)(a), F.S.).

The VAB must remain in session daily until it has heard all petitions, complaints, appeals, and disputes (s. 194.032(3), F.S.).

For issues involving the denial of an exemption, an agricultural or high-water recharge classification application, historic property used for commercial or certain nonprofit purposes, or a deferral, the taxpayer must file the petition any time during the taxable year by the 30th day after the property appraiser mails the denial notice (s.194.011(3)(d), F.S.).

The VAB may meet before the Department of Revenue approves the assessment rolls, but not before July 1, to hear appeals about the property appraiser's denial of exemptions, certain tax abatements, classifications as historic property used for commercial or certain nonprofit purposes, agricultural and high-water recharge classifications, and certain deferrals (s. 194.032(1)(b), F.S.).

After the VAB hears all petitions, complaints, appeals, and disputes, the VAB clerk will publish notice of the board's findings and results in at least a quarter page advertisement of standard size or tabloid size newspaper, with a headline no smaller than 18-point.

- The clerk of the governing body of the county will be the clerk of the VAB.
- The advertisement cannot appear in the legal or classified section of the newspaper.
- The advertisement must appear in a newspaper of general circulation.
- The newspaper must be one of general interest and readership in the community.
- Use *Notice of Tax Impact of the Value Adjustment Board* (Form DR-529).

In certifying TRIM compliance, the governing body of the county must include a certified copy of Form DR-529 and the entire page from the newspaper or a copy of the published internet ad.

If the board completes the VAB hearing after the deadline for certification of TRIM compliance, the BOCC must certify compliance to the Department within 30 days after the VAB hearing is complete (s. 200.068, F.S.).

Mailing Address:

Florida Department of Revenue
Property Tax Oversight
TRIM Compliance Section
Post Office Box 3000
Tallahassee, FL 32315-3000


43.0 Forms and Sample Resolutions

1. *Certification of Compliance* (Form DR-487)
2. *Certification of School Taxable Value* (Form DR-420S)
3. *Certification of Voted Debt Millage* (Form DR-420DEBT)
4. *Certification of Final Taxable Value* (Form DR-422)
5. *Certification of Final Voted Debt Millage* (Form DR-422DEBT)
6. *Notice of Proposed Property Taxes* (Form DR-474)
7. *Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments* (Form DR-474N)
8. Resolution/Ordinance Adopting Tentative Millage Rates
9. Resolution/Ordinance Adopting Tentative Budget
10. *Resolution Determining Revenues and Millages Levied* (Form ESE-524)
11. Resolution/Ordinance Adopting Final Budget
12. Calculation of line 6, Form ESE-524
13. Example: Date and Time Correction for TRIM

Notice for County Property Appraisers:

If the TRIM notice contains an error involving only the date and time of the public hearings, the property appraiser, with the permission of the taxing authority affected by the error, may correct the error by advertising the corrected information in a newspaper of general circulation in the county as provided in subsection (3). (s. 200.065(14)(a)).

44.0 Certification of Compliance (Form DR-487)

		CERTIFICATION OF COMPLIANCE Chapter 200, Florida Statutes and Sections 218.23 and 218.63, Florida Statutes		DR-487 R. 06/22 Rule 12D-16.002 Florida Administrative Code Effective 06/22 Page 1 of 2		
		<input type="checkbox"/> Check if E-TRIM Participant				
FISCAL YEAR :		County : Select County		<input type="checkbox"/> Check if new address		
Taxing Authority :		Taxing authorities must file Form DR-487 with the required attachments within 30 days of the final hearing. Send completed TRIM Compliance packages by: <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Mail Florida Department of Revenue Property Tax Oversight – TRIM Section P.O. Box 3000 Tallahassee, FL 32315-3000 </div> <div style="width: 45%;"> Certified Mail or Overnight Delivery Florida Department of Revenue Property Tax Oversight – TRIM Section 2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, FL 32399-0216 </div> </div>				
Mailing Address :						
Physical Address :						
City, State, Zip :		Trim package submission email address: ptotrimpackages@floridarevenue.com				
Date of Final Hearing :						
All Taxing Authorities, Except School Districts E-TRIM Participants only need to submit items 1-3 WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with: <input type="checkbox"/> 1. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.) <input type="checkbox"/> 2. Ordinance or Resolution: a. Adopting the final millage rate, with percent change of rolled-back rate shown and b. Adopting the final budget, indicating order of adoption. DO NOT SEND ENTIRE BUDGET. <input type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements: a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. COUNTIES ONLY: DR-529, <i>Notice - Tax Impact of the Value Adjustment Board</i> , within 30 days of completion. <input type="checkbox"/> 4. Copy of DR-420, <i>Certification of Taxable Value</i> , include DR-420TIF, <i>Tax Increment Adjustment Worksheet</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i> , if applicable. <input type="checkbox"/> 5. DR-420MM, <i>Maximum Millage Levy Calculation Final Disclosure</i> . <input type="checkbox"/> 6. DR-487V, <i>Vote Record for Final Adoption of Millage Levy</i> . <input type="checkbox"/> 7. DR-422, <i>Certification of Final Taxable Value</i> ,** and DR-422DEBT <i>Certification of Final Voted Debt Millage</i> , if applicable. *(See Rule 12D-17.004(2)(a), F.A.C.)			School Districts E-TRIM Participants only need to submit items 1-4 WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with: <input type="checkbox"/> 1. ESE 524, <i>Millage Resolution</i> . <input type="checkbox"/> 2. Resolution or Ordinance Adopting Budget, indicating order of adoption. <input type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements: a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. Notice of Tax for School Capital Outlay. d. Amended Notice of Tax for School Capital Outlay. <input type="checkbox"/> 4. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.) <input type="checkbox"/> 5. Copy of DR-420S, <i>Certification of School Taxable Value</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i> , if applicable. <input type="checkbox"/> 6. DR-422, <i>Certification of Final Taxable Value</i> ** and DR-422DEBT, <i>Certification of Final Voted Debt Millage</i> , if applicable. *(See Rule 12D-17.004(2)(b), F.A.C.)			
**If you have not received Form DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. If you do not include all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F. S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63. F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.						
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 :		<input type="checkbox"/> Check if new contact		Date :	
	<input type="checkbox"/> Mr. <input type="checkbox"/> Ms.	Print Name of Chief Administrative Officer :		Title :		
	Contact Name and Contact Title :		<input type="checkbox"/> Check if new contact		E-mail Address :	
	Phone Number :		Fax Number :			
All TRIM forms for taxing authorities are available on our website at: https://floridarevenue.com/property/Pages/TRIM.aspx						

DR-487
Effective xx/xx
Page 2 of 2

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C.
The forms may be available on your county property appraiser's website
or the Department of Revenue's website at <https://floridarevenue.com/property/Pages/Forms.aspx>.

<u>Form</u>	<u>Form Title</u>
DR-420	Certification of Taxable Value
DR-420DEBT	Certification of Voted Debt Millage
DR-420MM	Maximum Millage Levy Calculation, Final Disclosure
DR-420S	Certification of School Taxable Value
DR-420TIF	Tax Increment Adjustment Worksheet
DR-422	Certification of Final Taxable Value
DR-422DEBT	Certification of Final Voted Debt Millage
DR-487V	Vote Record for Final Adoption of Millage Levy
DR-529	Notice Tax Impact of Value Adjustment Board

45.0 Certification of School Taxable Value (Form DR-420S)**CERTIFICATION OF SCHOOL TAXABLE VALUE**

Reset Form

Print Form

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year :	County :		
Name of School District :			
SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT			
1.	Current year taxable value of real property for operating purposes	\$	(1)
2.	Current year taxable value of personal property for operating purposes	\$	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	(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.)	\$	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	(7)
8.	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? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	(8)
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser :		Date :
SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER			
Local board millage includes discretionary and capital outlay.			
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>		per \$1,000 (9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>		per \$1,000 (10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>		\$ (11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>		\$ (12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>		\$ (13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>		per \$1,000 (14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>		per \$1,000 (15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>		per \$1,000 (16)
17.	A. Capital Outlay	B. Discretionary Operating	E. Additional Voted Millage (17)
	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>			per \$1,000

Continued on page 2

Name of School District :			DR-4205 R. 5/13 Page 2	
18.	Current year state law proceeds (<i>Line 16 multiplied by Line 4, divided by 1,000</i>)	\$	(18)	
19.	Current year local board proceeds (<i>Line 17 multiplied by Line 4, divided by 1,000</i>)	\$	(19)	
20.	Current year total state law and local board proceeds (<i>Line 18 plus Line 19</i>)	\$	(20)	
21.	Current year proposed state law rate as percent change of state law rolled-back rate (<i>Line 16 divided by Line 14, minus 1, multiplied by 100</i>)		%	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate (<i>Line 16 plus Line 17 divided by (Line 14 plus Line 15), minus 1, multiplied by 100</i>)		%	(22)
Final public budget hearing		Date :	Time :	Place :
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, 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 :

Continued on page 3

INSTRUCTIONS

DR-420S
R. 5/13
Page 3**Section I: Property Appraiser**

Complete Section I, Lines 1 through 8 for the school district in the county.

Line 8

Check "Yes" if the school district 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 Form DR-420DEBT. Do not complete a separate DR-420S for these levies.

Send a copy to the school district and keep a copy. When the school district returns the DR-420S and any accompanying form(s), immediately send the originals to:

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

Section II: School Districts

Complete Section II. Keep one copy. Return the original and one copy to the property appraiser with any applicable forms. Also, send one copy of forms to the tax collector.

Line 9

Include the sum of the previous year's Required Local Effort and the prior period funding adjustment as certified by the Commissioner of Education.

Line 16

Current year tentatively adopted Required Local Effort millage rate; show the sum of the Required Local Effort and prior period funding adjustment as certified by the Commissioner of Education.

Line 17

Current year tentatively adopted Local Board millage rate; show the total Local Board millage rate on Line 17 A-E. Separate the Local Board millage rate into the individual categories as follows:

Type of Millage	Statutory Authority	Maximum Millage	Uses
A. Capital Outlay	S.1011.71(2), F.S.	1.500	Discretionary local capital improvements.
B. Discretionary Operating	S.1011.71(1), F.S.	.748	Non-voted current year discretionary operating.
C. Discretionary Capital Improvement	S.1011.71(3)(a), F.S.	.250	Lease purchase payments or critical fixed capital outlay in addition to the 1.500 mills for capital outlay. Levying Discretionary Capital Improvement reduces the Discretionary Operating mills by the same amount.
D.			Use only with instructions from the Department of Revenue.
E. Additional Voted Millage	S.1011.73(1), F.S. S.1011.73(2), F.S.	Voted Levy	Additional voted millage for operating or capital not to exceed 2 years; or additional voted millage for operating not to exceed 4 years.

All TRIM forms for taxing authorities are available on our website at
<http://floridarevenue.com/property/Pages/TRIM.aspx>

46.0 Certification of Voted Taxable Value (Form DR-420DEBT)**CERTIFICATION OF VOTED DEBT MILLAGE**

Reset Form

Print Form

DR-420DEBT
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year :	County :
Principal Authority :	Taxing Authority :
Levy Description :	

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	(1)
2.	Current year taxable value of personal property for operating purposes	\$	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	(4)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :	Date :	

SECTION II: COMPLETED BY TAXING AUTHORITY

5.	Current year proposed voted debt millage rate	per \$1,000	(5)
6.	Current year proposed millage voted for 2 years or less under s. 9(b) Article VII, State Constitution	per \$1,000	(6)

S I G N H E R E	Taxing Authority Certification	I certify the proposed millages and rates are correct to the best of my knowledge.	
	Signature of Chief Administrative Officer :	Date :	
	Title :	Contact Name and Contact Title :	
	Mailing Address :	Physical Address :	
	City, State, Zip :	Phone Number :	Fax Number :

INSTRUCTIONS

Property appraisers must complete and sign Section I of this form with the DR-420, *Certification of Taxable Value*, and DR-420S, *Certification of School Taxable Value*, and provide it to all taxing authorities levying a

- Voted debt service millage levied under Section 12, Article VII of the State Constitution or
- Millage voted for two years or less under s. 9(b), Article VII of the State Constitution

Section I: Property Appraiser

Use a separate DR-420DEBT for each voted debt service millage that's levied by a taxing authority. The property appraiser should check the Yes box on Line 9 of DR-420, *Certification of Taxable Value*, or Line 8 of DR-420S, *Certification of School Taxable Value*. The property appraiser should provide the levy description and complete Section I, Lines 1 through 4 of this form, for each voted debt service millage levied.

Enter only taxable values that apply to the voted debt service millage indicated.

Sign, date, and forward the form to the taxing authority with the DR-420.

Section II: Taxing Authority

Each taxing authority levying a voted debt service millage requiring this form must provide the proposed voted debt millage rate on Line 5.

If a DR-420DEBT wasn't received for any

- Voted debt service millages or
- Millages voted for two years or less

contact the property appraiser as soon as possible and request a DR-420DEBT.

Sign, date, and return the form to your property appraiser with the DR-420 or DR-420S.

All TRIM forms for taxing authorities are available on our website at <http://floridarevenue.com/property/Pages/TRIM.aspx>

47.0 Certification of Final Taxable Value (Form DR-422)**CERTIFICATION OF FINAL TAXABLE VALUE**

Reset Form

Print Form

DR-422
R. 5/13
Rule 12D-16.002
Florida Administrative Code
Effective 5/13
Provisional

Year :	County :	Is VAB still in session? <input type="checkbox"/> Yes <input type="checkbox"/> No
Principal Authority :		Check type : <input type="checkbox"/> School District <input type="checkbox"/> County <input type="checkbox"/> Municipality <input type="checkbox"/> Independent Special District <input type="checkbox"/> Water Management District
Taxing Authority :		Check type : <input type="checkbox"/> Principal Authority <input type="checkbox"/> MSTU <input type="checkbox"/> Dependent Special District <input type="checkbox"/> Water Management District Basin

SECTION I : COMPLETED BY PROPERTY APPRAISER

1. Current year gross taxable value from Line 4, Form DR-420	\$	(1)
2. Final current year gross taxable value from Form DR-403 Series	\$	(2)
3. Percentage of change in taxable value <i>(Line 2 divided by Line 1, minus 1, multiplied by 100)</i>	%	(3)

The taxing authority must complete this form and return it to the property appraiser by _____ time _____ A.M., _____ date

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser :	Date :

SECTION II : COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.

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 inapplicable, enter N/A or -0-.

Non-Voted Operating Millage Rate (from resolution or ordinance)

4a. County or municipal principal taxing authority		per \$1,000	(4a)
4b. Dependent special district		per \$1,000	(4b)
4c. Municipal service taxing unit (MSTU)		per \$1,000	(4c)
4d. Independent Special District		per \$1,000	(4d)
4e. School district	Required Local Effort	per \$1,000	(4e)
	Capital Outlay	per \$1,000	
	Discretionary Operating	per \$1,000	
	Discretionary Capital Improvement	per \$1,000	
	Additional Voted Millage	per \$1,000	
4f. Water management district	District Levy	per \$1,000	(4f)
	Basin	per \$1,000	

Are you going to adjust adopted millage ?

☐ YES

☐ NO

If No, STOP HERE, Sign and Submit.

Continued on page 2

Taxing Authority :		DR-422 R. 5/13 Page 2
COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1% . (s. 200.065(6), F.S.)		
5.	Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4e, or 4f as applicable , divided by 1,000)	(5)
6.	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) (Line 5 divided by Line 2 multiplied by 1,000)	(6)
MSTUs, DEPENDENT SPECIAL DISTRICTS , and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)		
7.	Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)	(7)
8.	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) (Line 7 divided by Line 2, multiplied by 1,000)	(8)
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 :
	Mailing Address :	Physical Address :
	City, State, Zip :	Phone Number : Fax Number :

INSTRUCTIONS

SECTION I: Property Appraiser

1. Initiate a separate DR-422 form for each DR-420, Certification of Taxable Value, and DR-420S, Certification of School Taxable Value, submitted.
2. Complete Section 1 and sign.
3. Send the original to the taxing authority and keep a copy.

SECTION II: Taxing Authority

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-487, Certification of Compliance, to the Department of Revenue at the address below. Send separately if the DR-487 was previously sent to the Department.
Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315 - 3000

All taxing authorities must complete Line 4, millages adopted by resolution/ordinance at final budget hearing.

Counties, municipalities, schools, and water management districts may complete Line 5 and Line 6 only when Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

MSTUs, dependent special districts, and independent special districts may adjust the non-voted millage rate only when Line 3 is greater than plus or minus 3%. (s. 200.065(6), F.S.)

Adjusted millage rate must comply with statutes. The adjusted millage rate entered on Line 6 or Line 8 cannot exceed the rate allowed by other provisions of law or the state constitution.

Multi-county and water management districts must complete a separate DR-422 for each county.

All TRIM forms for taxing authorities are available on our website at

<http://floridarevenue.com/property/Pages/TRIM.aspx>

48.0 Certification of Final Voted Debt Millage (Form DR-422DEBT)**CERTIFICATION OF FINAL VOTED DEBT MILLAGE**

Section 200.065(1) and (6), Florida Statutes

 DR-422DEBT
 R. 5/11
 Rule 12D-16.002
 Florida Administrative Code
 Effective 11/12

Reset Form

Print Form

Year	County	Is VAB still in session? <input type="checkbox"/> Yes <input type="checkbox"/> No
Principal Authority :		Check type : <input type="checkbox"/> County <input type="checkbox"/> Municipality <input type="checkbox"/> School District <input type="checkbox"/> Independent Special District <input type="checkbox"/> Water Management District
Taxing Authority :		Check type : <input type="checkbox"/> MSTU <input type="checkbox"/> Principal Authority <input type="checkbox"/> Water Management District Basin <input type="checkbox"/> Dependent Special District

LEVY DESCRIPTION :

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year gross taxable value from Line 4, Form DR-420DEBT	\$	(1)
2.	Final current year gross taxable value from Form DR-403 Series	\$	(2)
3.	Percentage of change in taxable value (<i>Line 2 divided by Line 1, minus 1, multiplied by 100</i>)	%	(3)

 The taxing authority must complete this form and return it to the property appraiser by : _____ A.M.
 _____ Time _____ Date

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser :	Date :

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-.

Voted debt service millage adopted by resolution or ordinance at final budget hearing under s. 200.065(2)(d), F.S.

4a.	Voted debt service millage	per \$1,000	(4a)
4b.	Other voted millage (in excess of the millage cap and not more than two years)	per \$1,000	(4b)

Are you adjusting the Voted Debt Service Millage? ☐ Yes ☐ No **If No, STOP HERE, sign and submit.**
COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the voted debt millage rate only if the percentage on Line 3 is greater than plus or minus 1% . (s. 200.065(6), F.S.)

5.	Unadjusted gross ad valorem proceeds (<i>Line 1 multiplied by Line 4a or 4b, as applicable, divided by 1,000</i>)	\$	(5)
6.	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) (<i>Line 5 divided by Line 2 multiplied by 1,000</i>)	per \$1000	(6)

MSTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the voted debt millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)

7.	Unadjusted gross ad valorem proceeds (<i>Line 1 multiplied by Line 4a, or 4b as applicable, divided by 1,000</i>)	\$	(7)
8.	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) (<i>Line 7 divided by Line 2, multiplied by 1,000</i>)	per \$1000	(8)

Continued on page 2

Taxing Authority :		DR-422DEBT R. 5/11 Page 2	
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 :	
	Mailing Address :	Physical Address :	
	City, State, Zip :	Phone Number :	Fax Number :

CERTIFICATION OF FINAL VOTED DEBT MILLAGE INSTRUCTIONS

SECTION I: Property Appraiser

1. Initiate a separate DR-422DEBT, *Certification of Final Voted Debt Millage*, for each DR-420DEBT, *Certification of Voted Debt Millage*, submitted.
2. Complete Section 1 and sign.
3. Send the original to the taxing authority and keep a copy.

SECTION II: Taxing Authority

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with your DR-487, *Certification of Compliance*, to the Department of Revenue at the address below. Send this form separately if the DR-487, *Certification of Compliance*, was previously sent to the Department.

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

Counties, municipalities, schools, and water management districts may complete Line 5 only when Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

MSTUs, dependent special districts, and independent special districts may complete Line 6 only when Line 3 is greater than plus or minus 3%. (s. 200.065(6), F.S.)

Adjusted millages must comply with statutes. The adjusted millage rate entered on Line 6 or Line 8 cannot exceed the rate allowed by other provisions of law or the state constitution.

All TRIM forms for taxing authorities are available on our website at
<http://floridarevenue.com/property/Pages/TRIM.aspx>

49.0 Notice of Proposed Property Taxes (Form DR-474), (TRIM Notice)

DR-474, R. 11/12
Rule 12D-16.002, F.A.C., Eff. 11/12

Owner Name
Owner Address
Owner City, State

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

Legal Description of Property:

The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.

NOTICE OF PROPOSED PROPERTY TAXES

DO NOT PAY. THIS IS NOT A BILL

Taxing Authority	Your Property Taxes Last Year	Last Year's Adjusted Tax Rate (Millage)	Your Taxes This Year IF NO Budget Change Is Adopted	Your Tax Rate This Year IF PROPOSED Budget Is Adopted (Millage)	Your Taxes This Year IF PROPOSED Budget Change Is Adopted	A Public Hearing on the Proposed Taxes and Budget Will Be Held:
County						Enter date, time, and location
Public Schools: By State Law By Local Board						
Municipality						
Water Management						
Independent Districts						
Voted Levies For Debt Service						
Total Property Taxes						
	Column 1*		Column 2*		Column 3*	

*SEE REVERSE SIDE FOR EXPLANATION

DR-474
R. 11/12

EXPLANATION

***Column 1—YOUR PROPERTY TAXES LAST YEAR**

This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

***Column 2—YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED**

This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.

***Column 3—YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED**

This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.

DR-474
R. 11/12**PROPERTY VALUATION**

	Last Year	This Year
Market Value		

Taxing Authority*	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County						
Public Schools By State Law By Local Law						
Municipality						
Water Management						
Independent Districts						
Voted Levies for Debt Service						

Assessment Reductions	Applies to	Value
*List each assessment reduction applicable to property.		

Exemptions	Applies to	Value
*List each exemption applicable to property.		

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption or classification that is not reflected above, contact your county property appraiser at _____ (phone number) or _____ (location).

If the property appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE _____ (date).

DR-474
R. 11/12**Market Value:**

Market value in Florida is also known as "just value" as provided by the constitution and described in state law. It is the amount a purchaser willing but not obliged to buy would pay to one willing but not obliged to sell, after proper consideration of all eight factors in section 193.011, F.S.

Assessed Value:

Assessed value is the market value of your property minus the amount of any assessment reductions. The assessed value may be different for millage levies made by different taxing authorities.

Assessment Reductions:

Properties can receive an assessment reduction for a number of reasons. Some of the common reasons are below.

- There are limits on how much the assessment of your property can increase each year. The Save Our Homes program and the limitation for non-homestead property are examples.
- Certain types of property, such as agricultural land and land used for conservation, are valued on their current use rather than their market value.
- Some reductions lower the assessed value only for levies of certain taxing authorities.

If your assessed value is lower than your market value because limits on increases apply to your property or because your property is valued based on its current use, the amount of the difference and reason for the difference are listed in the third box on page 2.

Exemptions:

Exemptions are specific dollar or percentage amounts that reduce assessed value. These are usually based on characteristics of the property or property owner. Examples include the homestead exemption, veterans' disability exemptions and charitable exemptions. The discount for disabled veterans is included in this box. Many exemptions apply only to tax levies by the taxing authority granting the exemption.

Taxable Value:

Taxable value is the value used to calculate the tax due on your property. Taxable value is the assessed value minus the value of exemptions and discounts.

50.0 Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments (Form DR-474N)

DR-474N, R. 11/12
Rule 12D-16.002, F.A.C., Eff. 11/12

Owner Name
Owner Address
Owner City, State

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

Legal Description of Property:

The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.

NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

DO NOT PAY. THIS IS NOT A BILL

Taxing Authority	Your Property Taxes Last Year	Last Year's Adjusted Tax Rate (Millage)	Your Taxes This Year IF NO Budget Change Is Adopted	Your Tax Rate This Year IF PROPOSED Budget Is Adopted (Millage)	Your Taxes This Year IF PROPOSED Budget Change Is Adopted	A Public Hearing on the Proposed Taxes and Budget Will Be Held:
County						Enter date, time, and location.
Public Schools: By State Law By Local Board						
Municipality						
Water Management						
Independent Districts						
Voted Levies For Debt Service						
Total Property Taxes						
	Column 1*		Column 2*		Column 3*	

*SEE REVERSE SIDE FOR EXPLANATION

NON-AD VALOREM ASSESSMENTS

Levying Authority	Purpose of Assessment	Units	Rate	Assessment
Total Non-Ad Valorem Assessment				

DR-474N
R. 11/12

Reverse of Page 1:

EXPLANATION

***Column 1—YOUR PROPERTY TAXES LAST YEAR**

This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

***Column 2—YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED**

This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.

***Column 3—YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED**

This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

Non-Ad Valorem Assessments:

Non-ad valorem assessments are placed on this notice at the request of the respective local governing boards. Your tax collector will be including them on the November tax notice. For details on particular non-ad valorem assessments, contact the levying local governing board.

If the Notice does not include all of the non-ad valorem assessments that will be included on the tax bill, the following statement must be on the bottom of the first page in bold, conspicuous print:

Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.

DR-474N
R. 11/12**PROPERTY VALUATION**

	Last Year	This Year
Market Value		

Taxing Authority*	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County						
Public Schools By State Law By Local Law						
Municipality						
Water Management						
Independent Districts						
Voted Levies for Debt Service						

Assessment Reductions	Applies to	Value
*List each assessment reduction applicable to property.		

Exemptions	Applies to	Value
*List each exemption applicable to property.		

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption or classification that is not reflected above, contact your county property appraiser at _____ (phone number) or _____ (location).

If the property appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE _____ (date).

DR-474N
R. 11/12**Market Value:**

Market value in Florida is also known as "just value" as provided by the constitution and described in state law. It is the amount a purchaser willing but not obliged to buy would pay to one willing but not obliged to sell, after proper consideration of all eight factors in section 193.011, F.S.

Assessed Value:

Assessed value is the market value of your property minus the amount of any assessment reductions. The assessed value may be different for millage levies made by different taxing authorities.

Assessment Reductions:

Properties can receive an assessment reduction for a number of reasons. Some of the common reasons are below.

- There are limits on how much the assessment of your property can increase each year. The Save Our Homes program and the limitation for non-homestead property are examples.
- Certain types of property, such as agricultural land and land used for conservation, are valued on their current use rather than their market value.
- Some reductions lower the assessed value only for levies of certain taxing authorities.

If your assessed value is lower than your market value because limits on increases apply to your property or because your property is valued based on its current use, the amount of the difference and reason for the difference are listed in the third box on page 2.

Exemptions:

Exemptions are specific dollar or percentage amounts that reduce assessed value. These are usually based on characteristics of the property or property owner. Examples include the homestead exemption, veterans' disability exemptions and charitable exemptions. The discount for disabled veterans is included in this box. Many exemptions apply only to tax levies by the taxing authority granting the exemption.

Taxable Value:

Taxable value is the value used to calculate the tax due on your property. Taxable value is the assessed value minus the value of exemptions and discounts.

51.0 Example: Resolution Adopting Tentative Millage Rates

Resolution Number 06-01

WHEREAS, the School Board of _____ County, Florida, did, pursuant to chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, _____ to June 30, _____; and

WHEREAS, at the public hearing and in full compliance with chapter 200, Florida Statutes, the _____ County School Board adopted the tentative millage rates for fiscal year _____ in the amounts of:

	Tentative Millage Levy	Proposed Amount To Be Raised
Required Local Effort including Prior Period Funding Adjustment	6.623	\$ 37,111,263
Capital Outlay	1.500	\$ 8,405,087
Discretionary Operating	0.510	\$ 2,857,730
Discretionary Capital	0.250	\$ 1,400,848
Additional Voted Millage	0.0	\$
Debt	0.0	\$

The total millage rate to be levied exceeds the roll-back rate by 0.98 percent.

NOW THEREFORE, BE IT RESOLVED:

That the _____ County School Board, adopted each tentative millage rate for the fiscal year July 1, _____ to June 30, _____ on _____ (date) by separate vote prior to adopting the tentative budget.

Chairman

52.0 Example: Resolution Adopting Tentative Budget**Resolution Number 06-02**

A RESOLUTION OF THE _____ COUNTY SCHOOL BOARD
ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR.

WHEREAS, the School Board of _____ County, Florida, did, pursuant to chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1, _____ to June 30, _____; and

WHEREAS, the, _____ County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year _____.

WHEREAS, at the public hearing and in full compliance with chapter 200, Florida Statutes, the _____ County School Board adopted the tentative millage rates and the budget in amount of \$ _____ for the fiscal year .

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of _____ County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of _____ County as a tentative budget for the categories indicated for the fiscal year July 1, _____ to June 30, _____.

Chairman

53.0 Example: Resolution Determining Revenues and Millages Levied (ESE-524)

Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 W. Gaines Street, Room 814
 Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION
 RESOLUTION DETERMINING
 REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF _____
 COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE
 MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL
 IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR
 BEGINNING JULY 1, _____, AND ENDING JUNE 30, _____.

WHEREAS, section 1011.04, Florida Statutes, requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised as shown by the officially adopted budget and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Required Local Effort	\$ _____	_____ mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ _____	_____ mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ _____	_____ mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Discretionary Operating	\$ _____	_____ mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ _____	_____ mills s. 1011.73(1), F.S.

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Local Capital Improvement	\$ _____	_____ mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ _____	_____ mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills s. 1010.40, F.S.
	_____	\$ _____	_____ mills s. 1011.74, F.S.
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☐ EXCEEDS ☐ IS LESS THAN THE ROLL-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY _____ PERCENT.

STATE OF FLORIDA

COUNTY OF _____

I, _____, Superintendent of Schools and ex-officio Secretary of the District School Board of _____ County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of _____ County, Florida, _____.

Signature of Superintendent of Schools

Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 W. Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

54.0 Example: Resolution Adopting Final Budget

Resolution Number 06-04

A RESOLUTION OF _____ COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR _____.

WHEREAS, the School Board of _____ County, Florida, did, pursuant to chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, _____ to June 30, _____; and

WHEREAS, the _____ County School Board set forth the appropriations and revenue estimate for the budget for fiscal year _____.

WHEREAS, at the public hearing and in full compliance with chapter 200, Florida Statutes, the _____ County School Board adopted the final millage rates and the budget in the amount of \$ _____ for fiscal year _____.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of _____ County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of _____ County as a final budget for the categories indicated for the fiscal year July 1, _____ to June 30, _____.

Chairman

55.0 Calculations for School District's Current Year Total Proposed Rate as a Percent Change of Rolled-Back Rate

Calculation:

Line 6, Form ESE 524

The total millage rate to be levied (**exceeds or is less than**) the rolled-back rate calculated under s. 200.065(1), F.S., by ____* percent.

* See line 22, Form DR-420S

Calculation:

$$\{[(\text{line 16}) + (\text{line 17})] \div [(\text{line 14}) + (\text{line 15})] - 1\} \times 100$$

Line 16	Current Year State Law (RLE)	6.6230	per
Line 17	Current Year Local Board	2.5100	per
Line 16 + Line 17		9.1330	per \$1,000
Line 14	Current Year State Law (RLE) RBR	6.5250	per \$1,000
Line 15	Current Year Local Board RBR	2.7668	per \$1,000
Line 14 + Line 15		9.2918	per \$1,000

$$\begin{aligned}
 9.1330 \div 9.2918 &= .9829 \\
 -1.00 &= .0171 \\
 \times 100 &= -1.7090 \\
 &= -1.71\%
 \end{aligned}$$

The percentage increase over the rolled-back rate = **-1.71%**

Line 6, Form ESE 524

The total millage rate to be levied exceeds the rolled-back rate calculated under s. 200.065(1), F.S., by -1.71* percent.

*See line 22, Form DR-420S

The resolution/ordinance adopting the millage rate **must** include the percentage increase over the rolled-back rate.

When the percent change of rolled-back rate is **greater than 0.00**, publish a *Notice of Proposed Tax Increase* advertisement with an adjacent *Budget Summary* advertisement.

56.0 Department of Revenue TRIM Compliance Section

TRIM Staff	Phone Number
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Wyatt Peters	(850) 617-8921
Dianne Porter	(850) 617-8920
Breauna Hines	(850) 617-8923
Roberta Epp	(850) 617-8890
Linda Surivongchai	(850) 617-8883

Email: trim@floridarevenue.com

TRIM Package

Submission **Electronically via OASYS eTRIM Portal**

Web Address: <http://floridarevenue.com/property/Pages/TRIM.aspx>

Fax Number: (850) 617-6115

Mailing Address:

Florida Department of Revenue
Property Tax Oversight
TRIM Compliance Section
Post Office Box 3000
Tallahassee, FL 32315-3000

Physical Address (certified and overnight deliveries):

Florida Department of Revenue
Property Tax Oversight
TRIM Compliance Section
2450 Shumard Oak Blvd. Room 2-3200
Tallahassee, FL 32399-0216

57.0 Fax Information

If you must fax TRIM information to the Property Tax Oversight program, please include a cover sheet with your transmission. **Do not submit the TRIM compliance package by fax.**

Fax number: (850) 617-6115

Jim Zingale
Executive Director

floridarevenue.com

FAX

FROM:

FAX:

PHONE:

DATE:

PAGE: _____ of _____

[illegible]