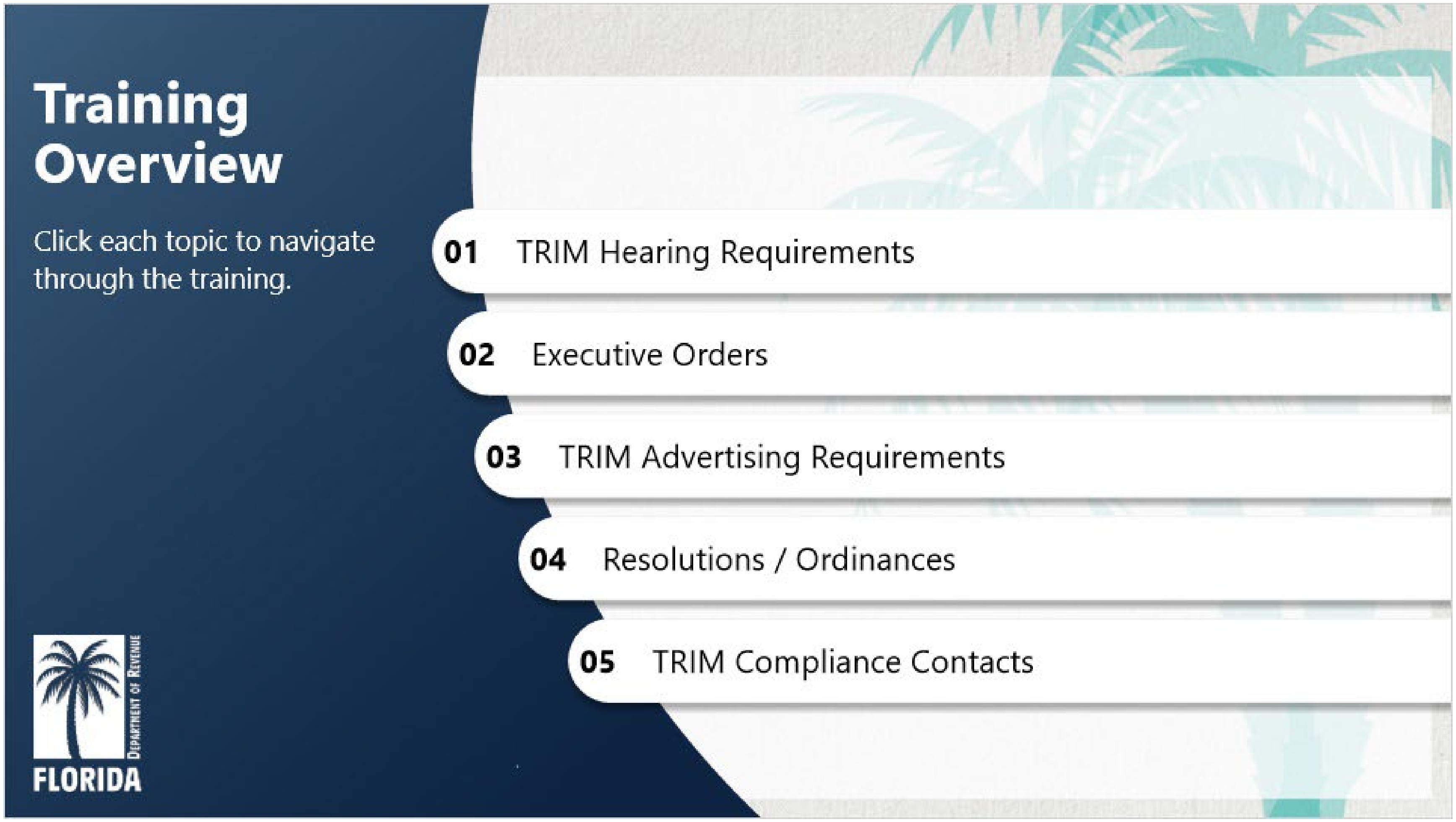
Hearing Information and Advertisement Selection 2026

Published June 30, 2026

1. Introduction

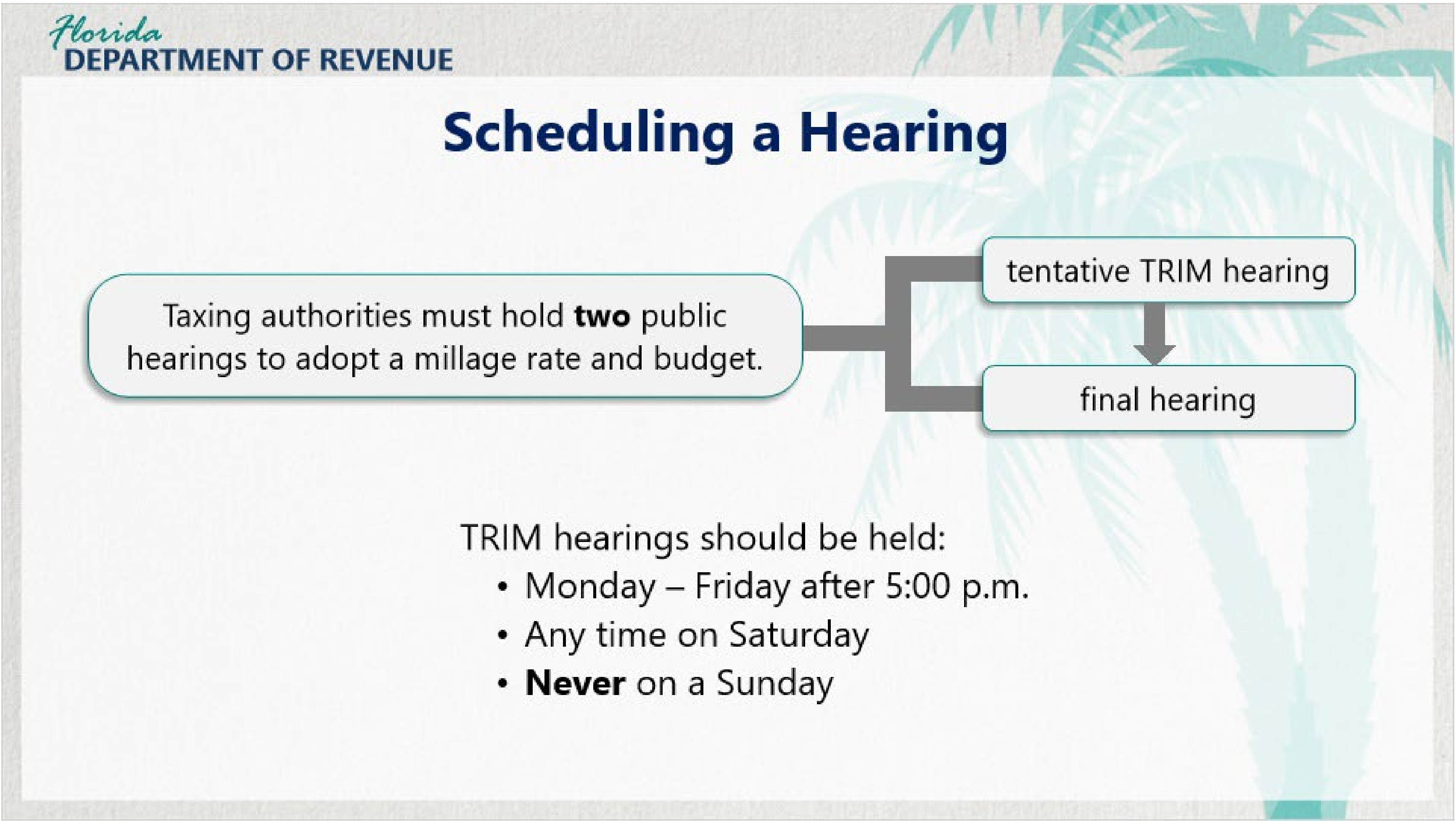
1.1 Hearing Information and Advertisement Selection

1.2 Training Overview

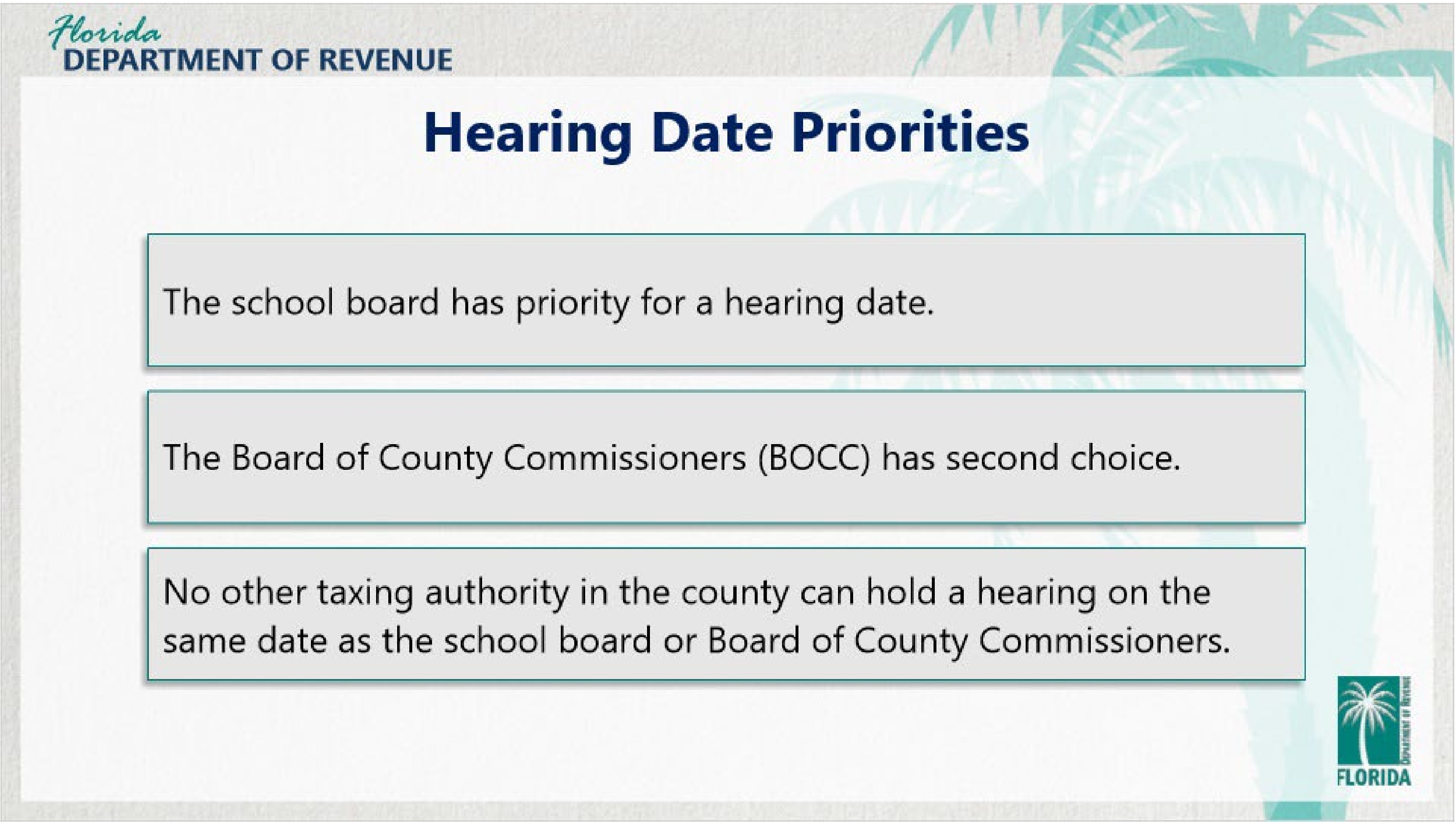


2. TRIM Hearing Requirements

2.1 Scheduling a Hearing

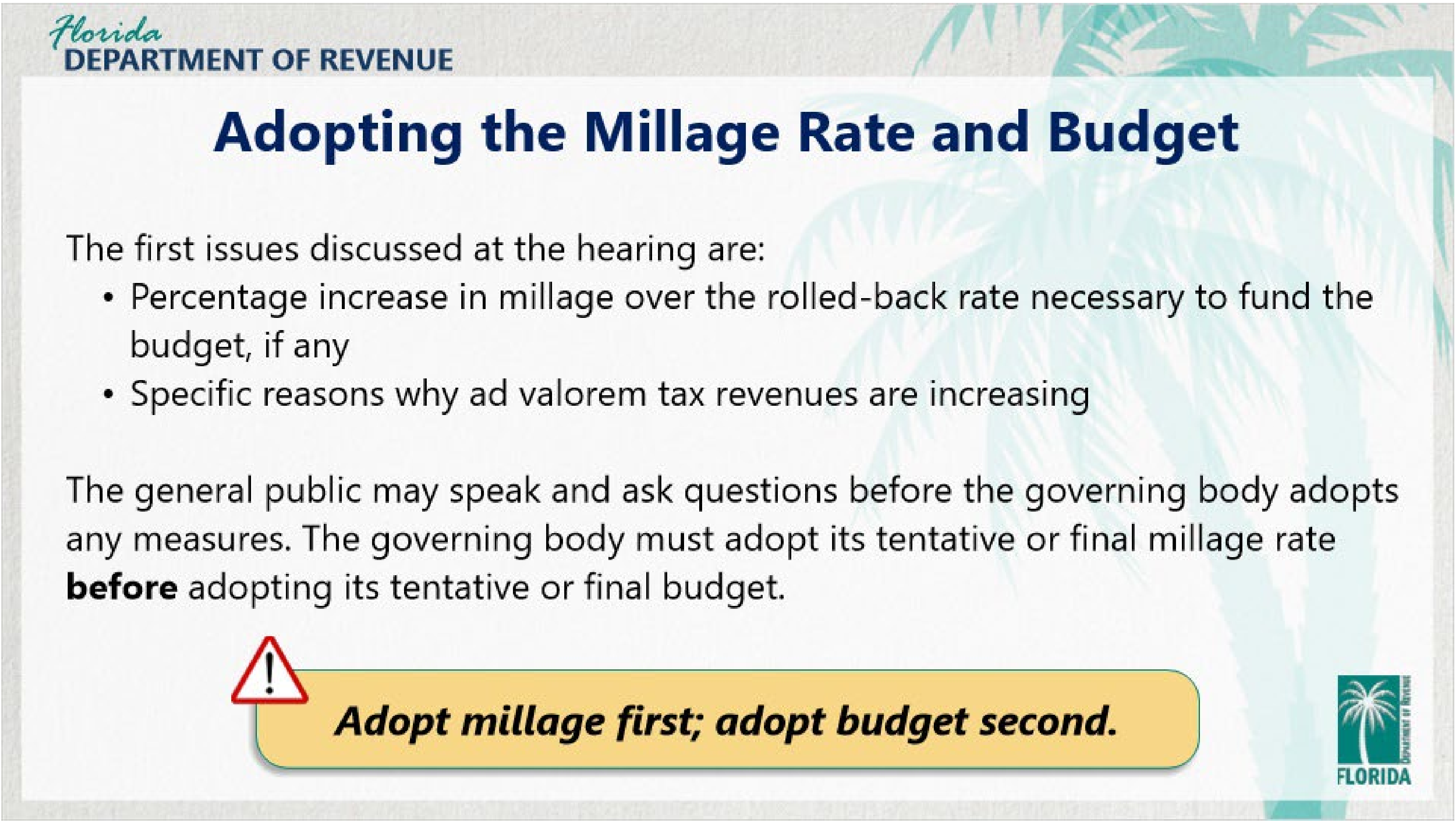


2.2 Hearing Date Priorities

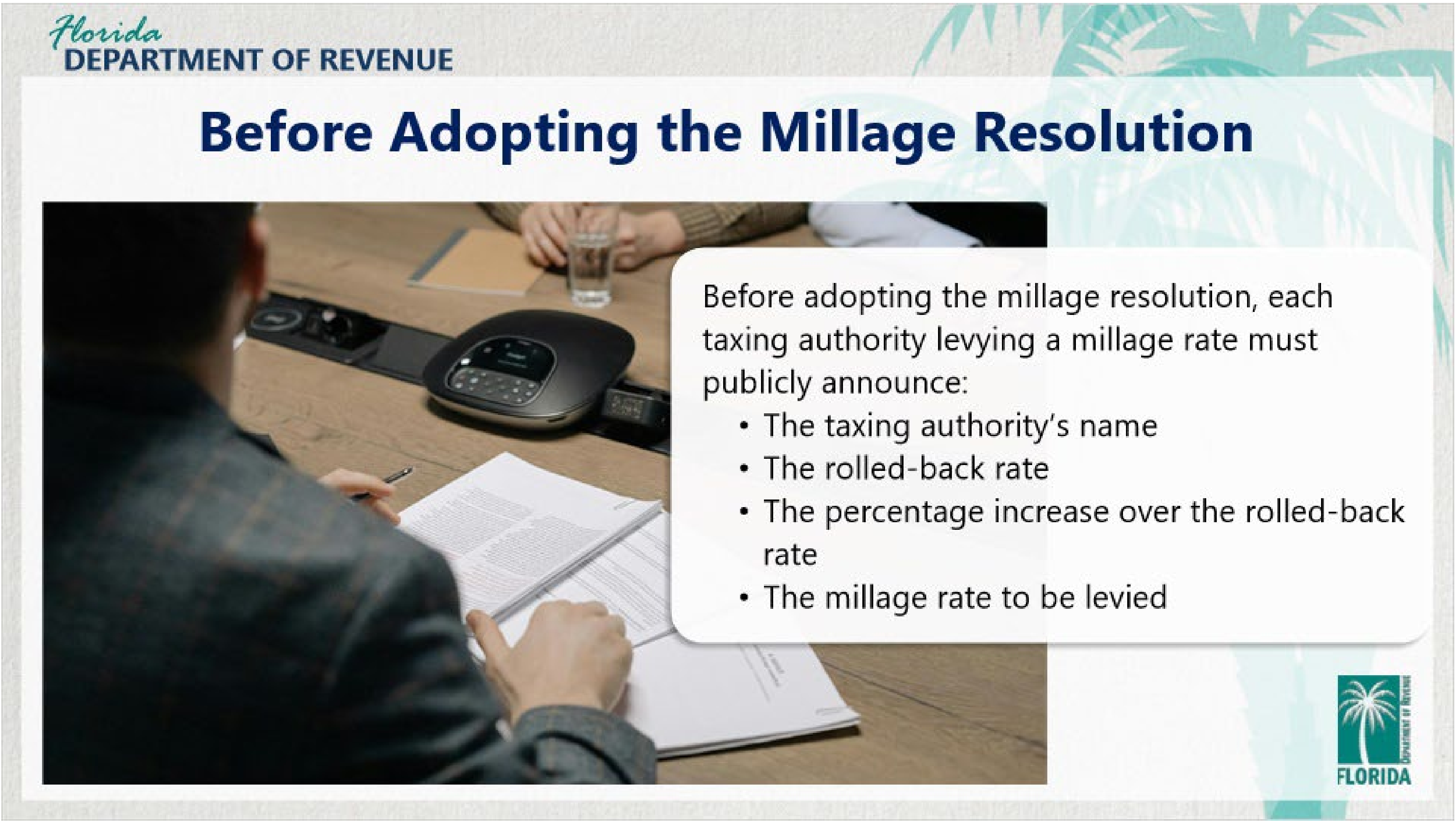


2.3 Advertising the Hearings

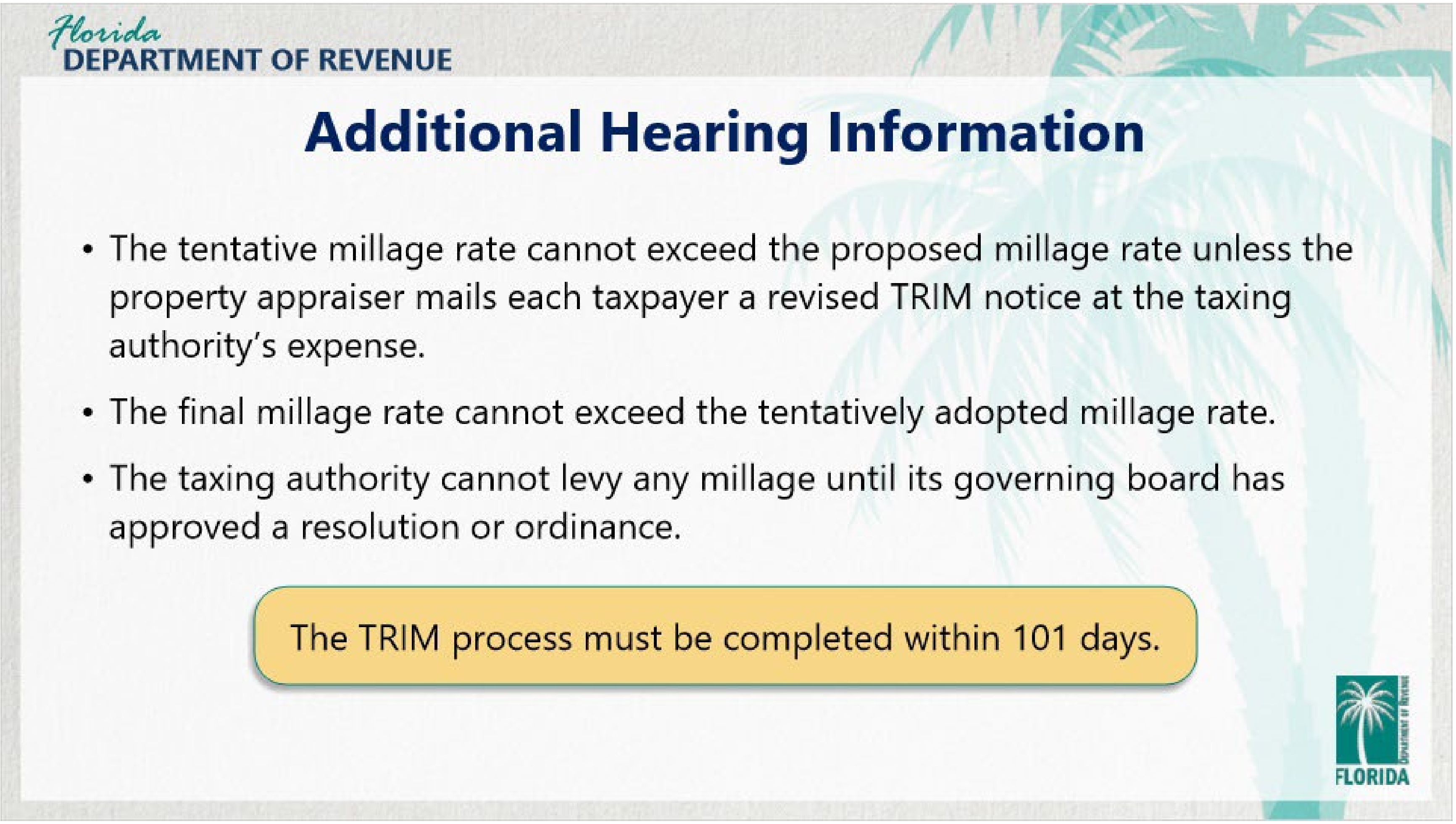
2.4 Adopting the Millage Rate and Budget



2.5 Before Adopting the Millage Resolution

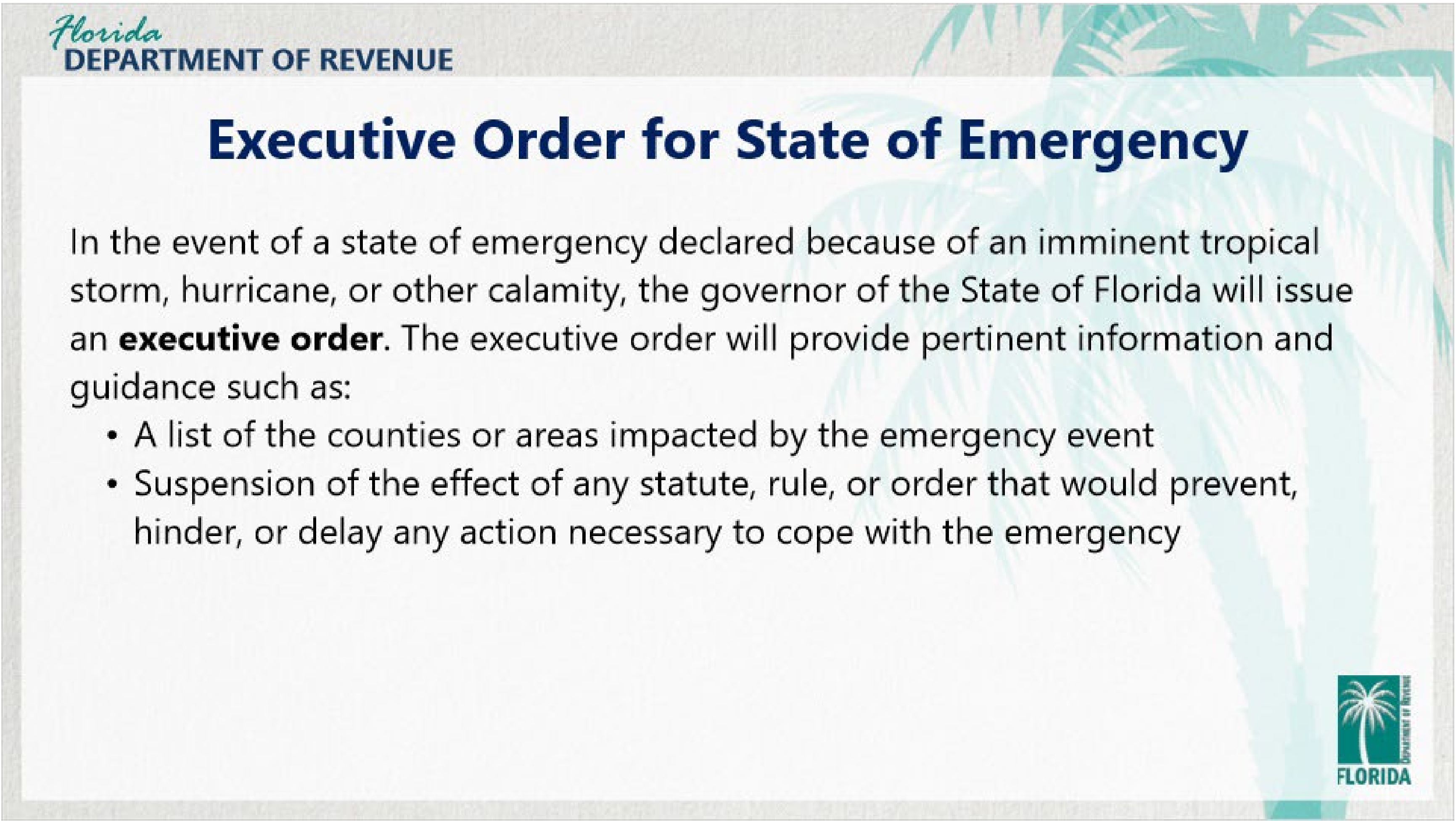


2.6 Additional Hearing Information

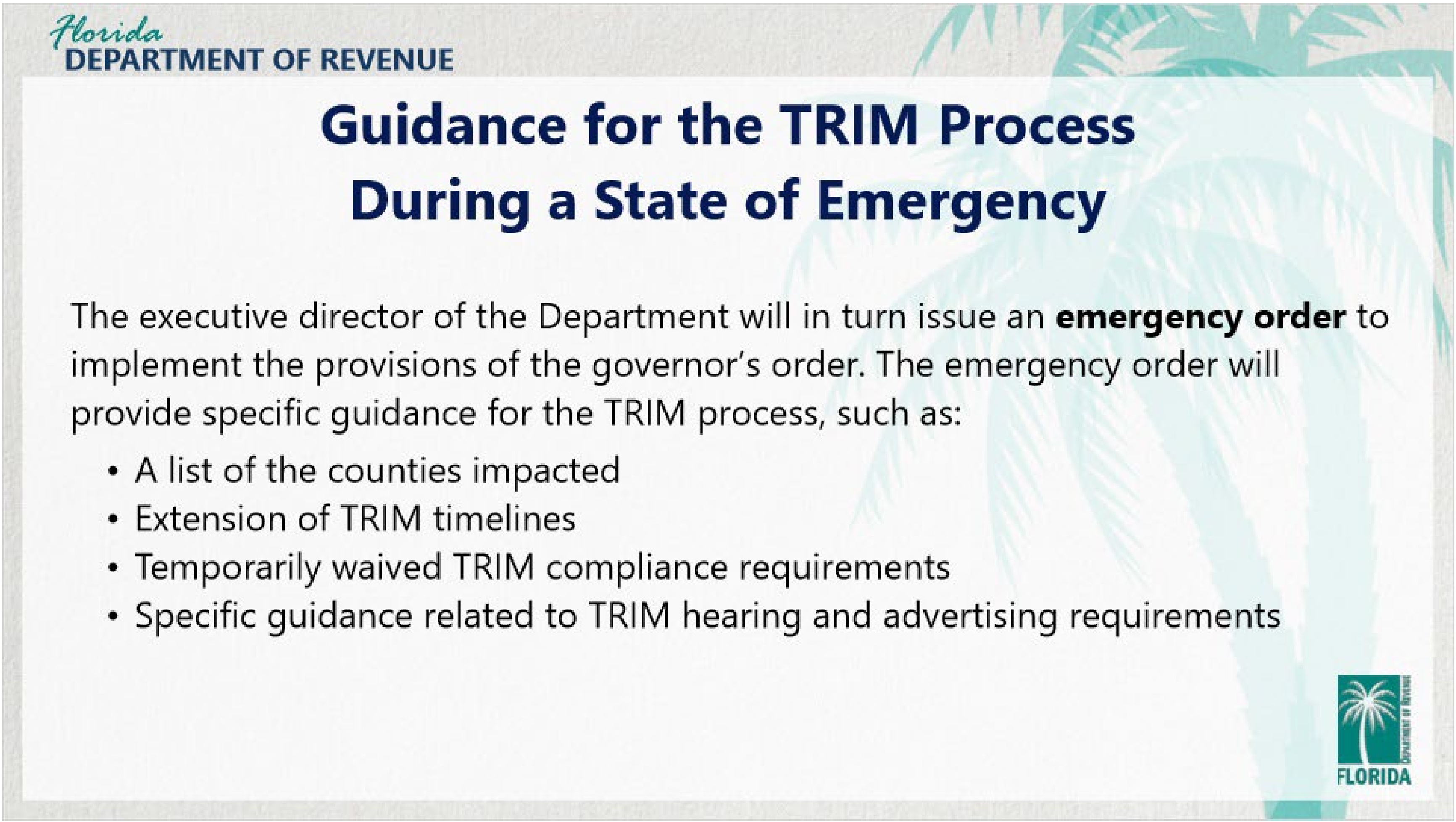


3. Executive Orders

3.1 Executive Order for State of Emergency



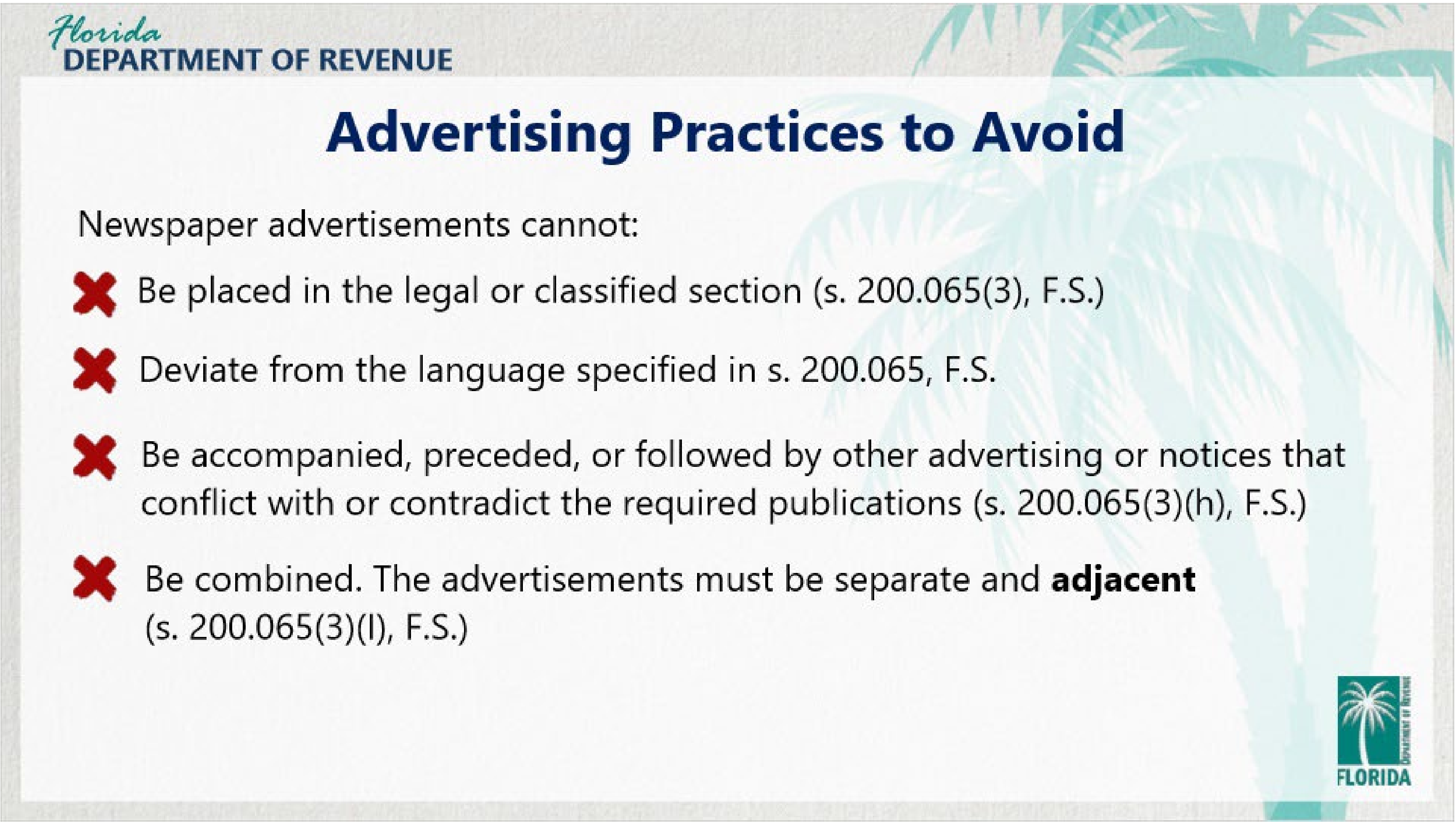
3.2 Guidance for the TRIM Process During a State of Emergency



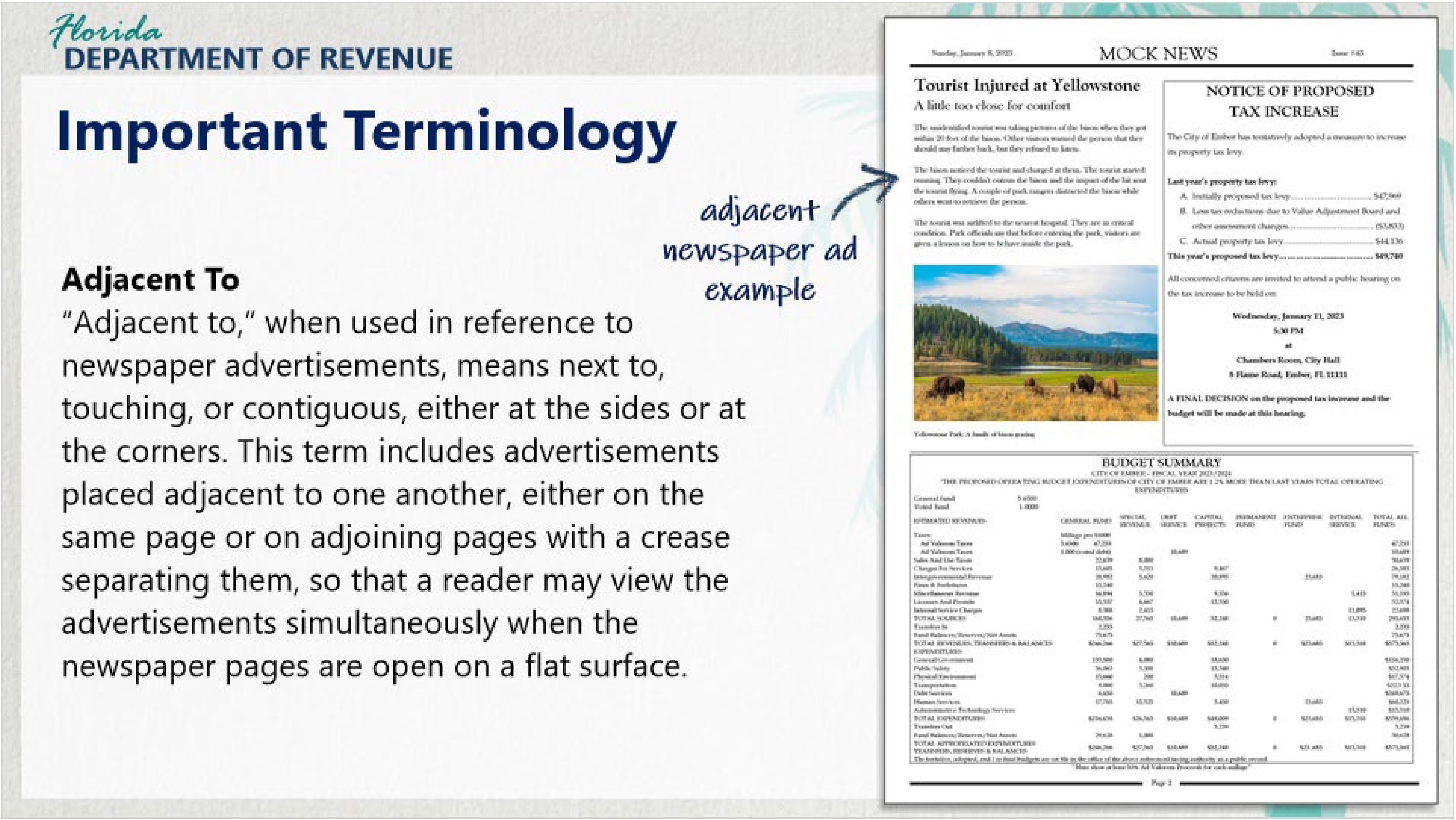
4. TRIM Advertising Requirements

4.1 TRIM Advertising Requirements

4.2 Advertising Practices to Avoid



4.3 Important Terminology



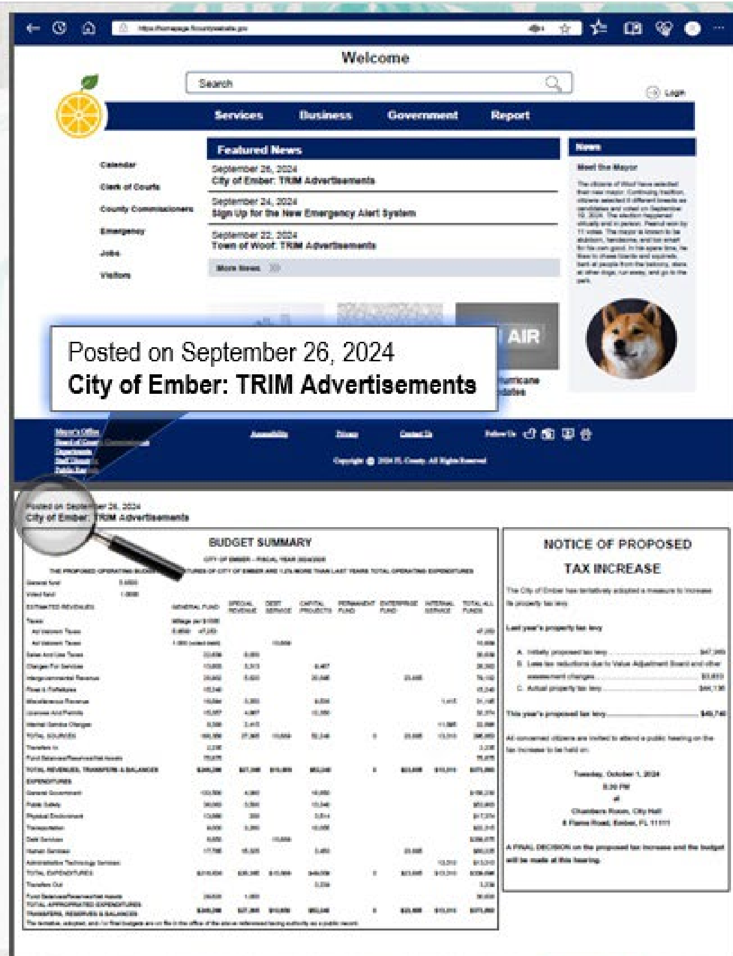
4.4 Publication on a Publicly Accessible Website

Florida
DEPARTMENT OF REVENUE

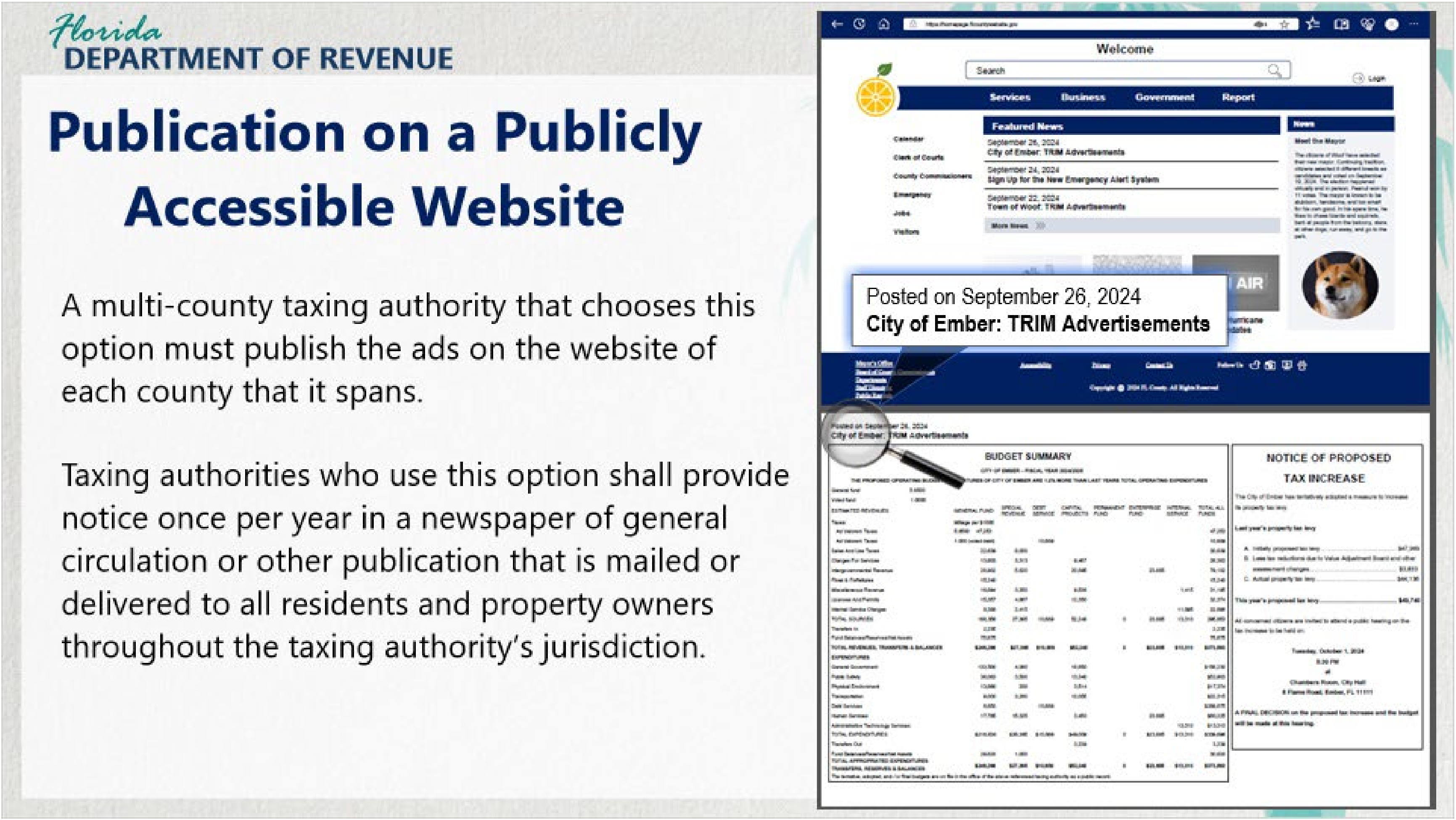
Publication on a Publicly Accessible Website

Taxing authorities may also publish TRIM advertisements on the publicly accessible website of the county in which it lies if the cost to publish the advertisement is less than the cost of advertising in a newspaper.

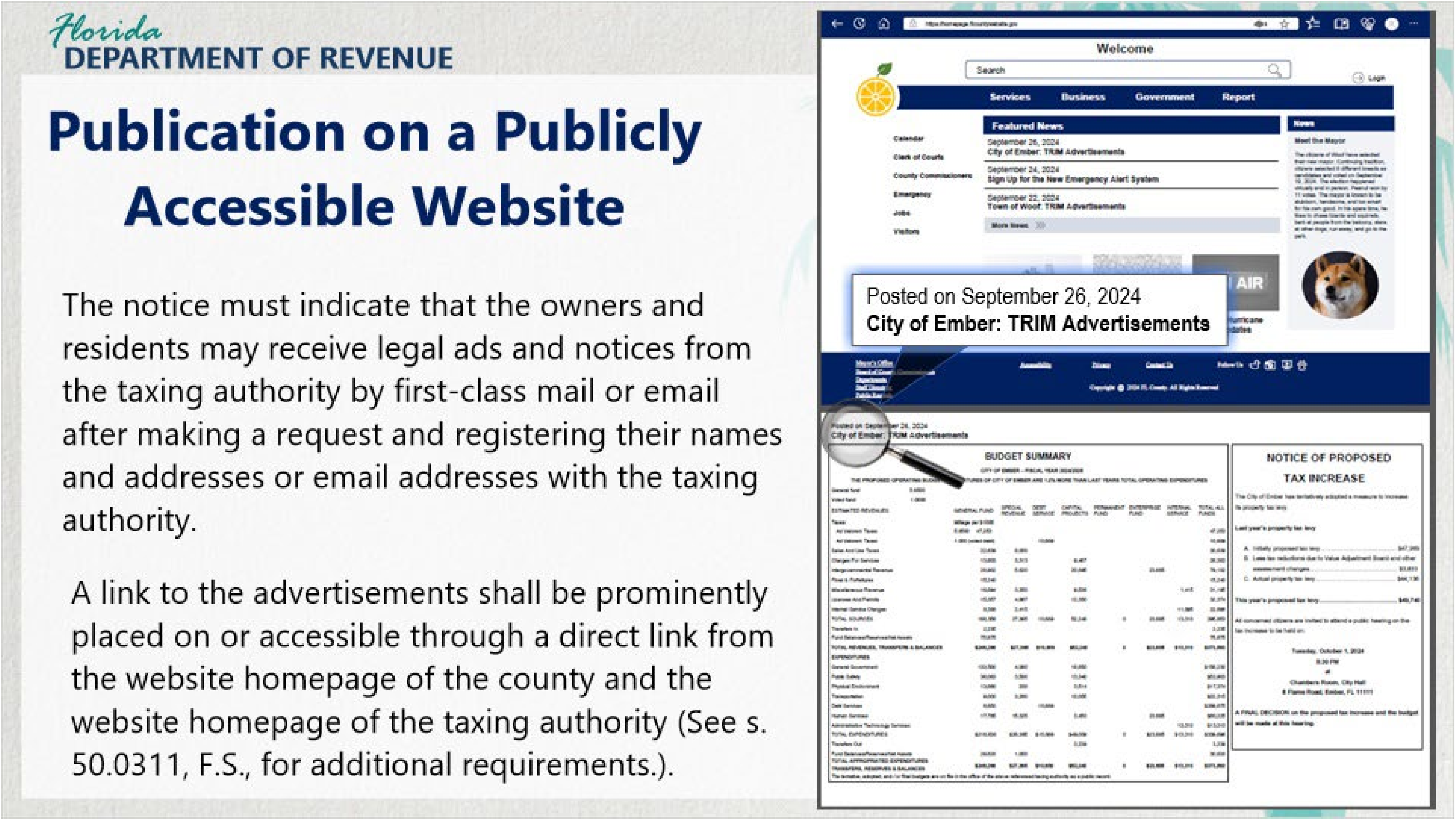
A taxing authority in a county with fewer than 160,000 residents must hold a public hearing (noticed in the newspaper) to make a determination that the residents have sufficient access to broadband internet service.



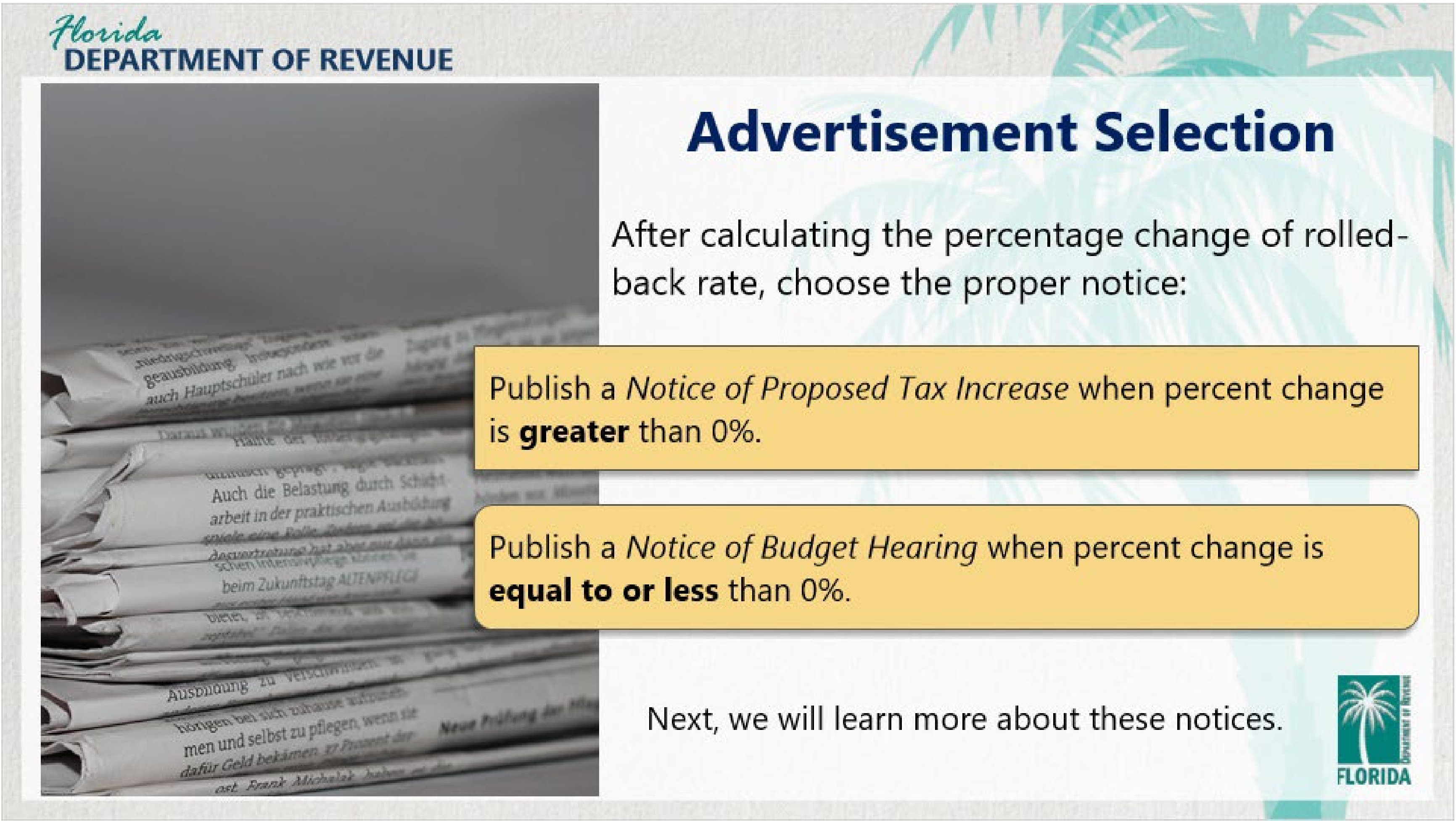
4.5 Publication on a Publicly Accessible Website



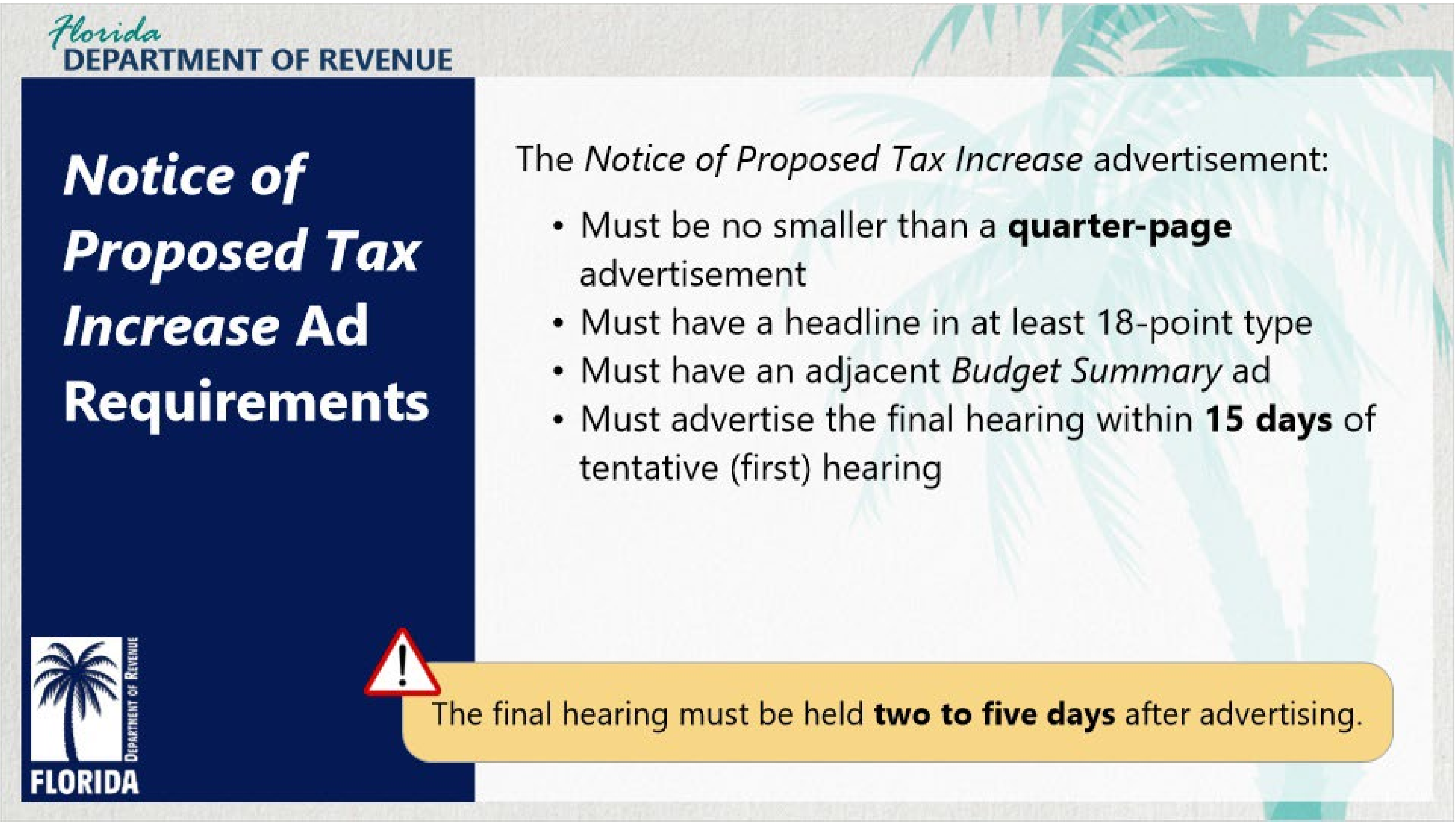
4.6 Publication on a Publicly Accessible Website



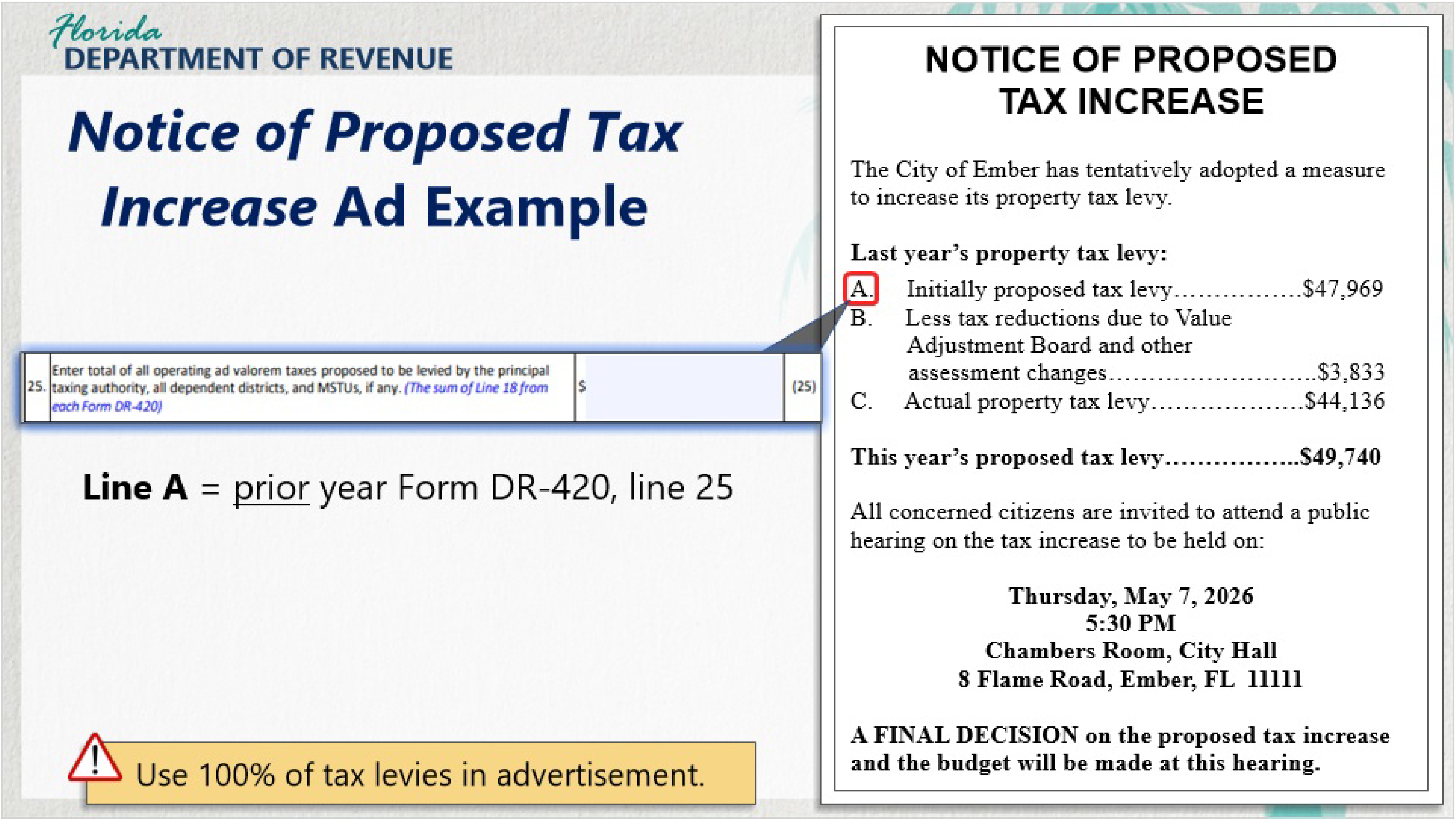
4.7 Advertisement Selection



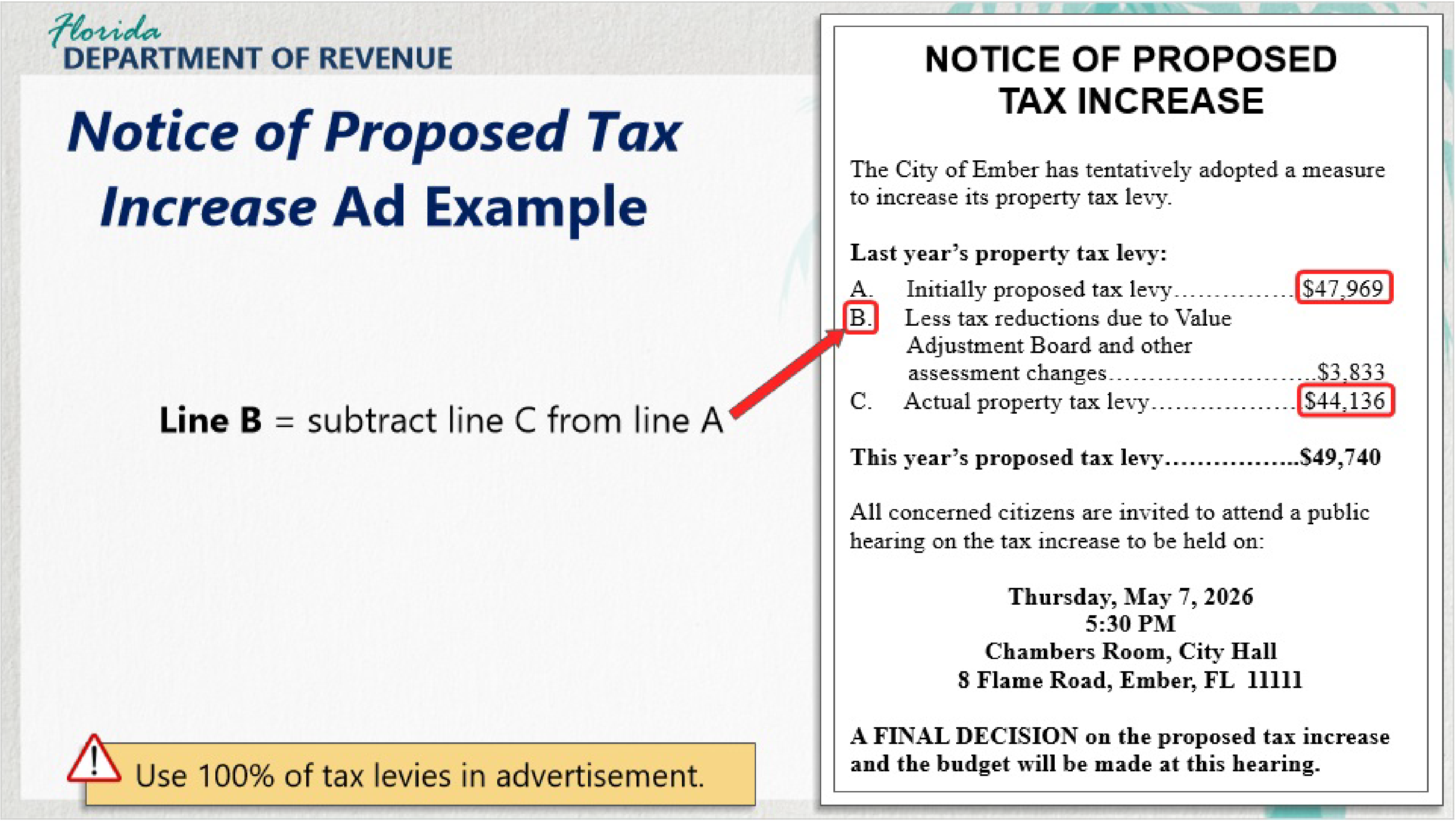
4.8 Notice of Proposed Tax Increase Ad Requirements



4.9 Notice of Proposed Tax Increase Ad Example



4.10 Notice of Proposed Tax Increase Ad Example



NOTICE OF PROPOSED TAX INCREASE

The City of Ember has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy................$47,969
B. Less tax reductions due to Value Adjustment Board and other assessment changes.........................$3,833
C. Actual property tax levy..................$44,136

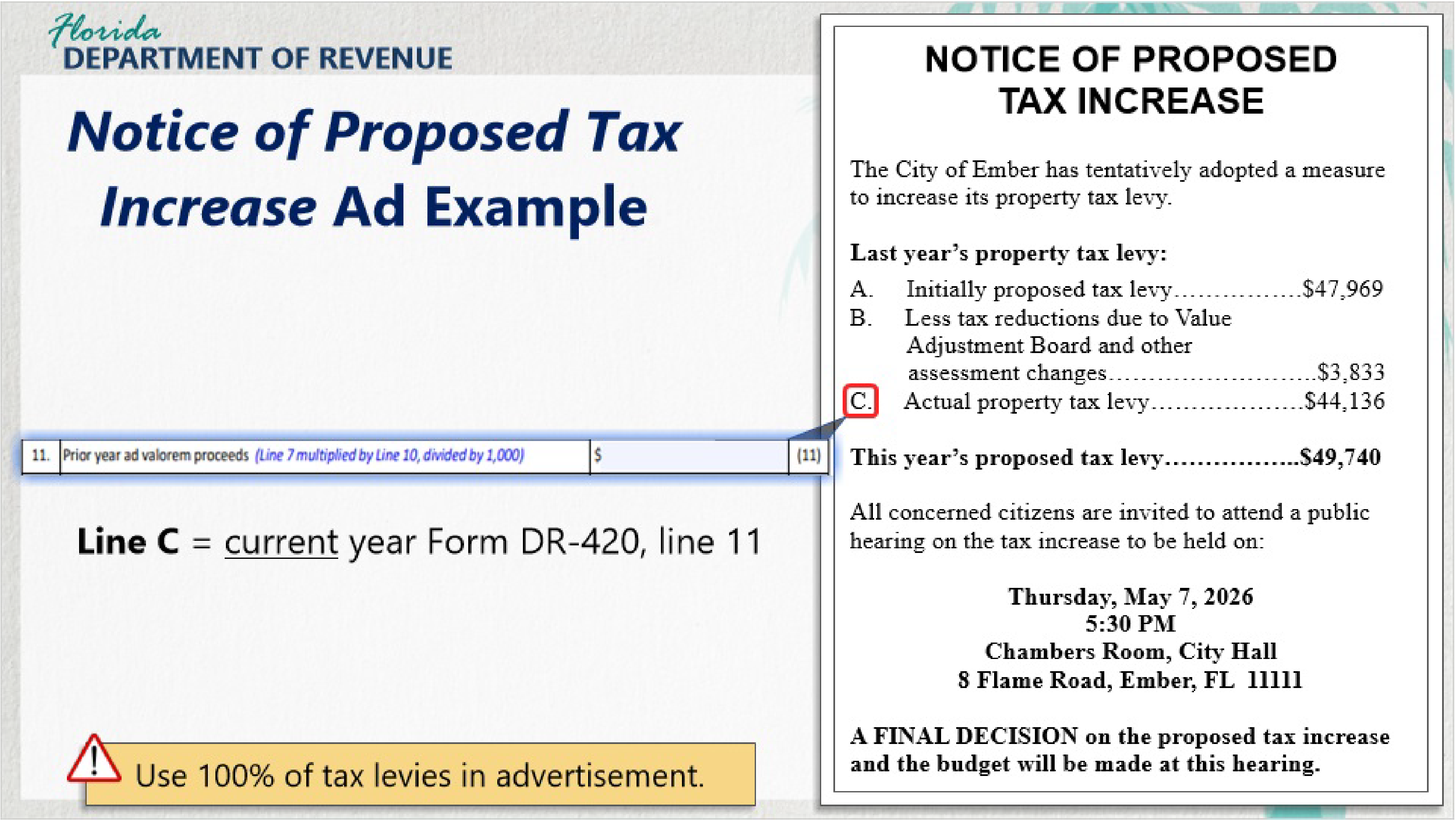
This year's proposed tax levy.................$49,740

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

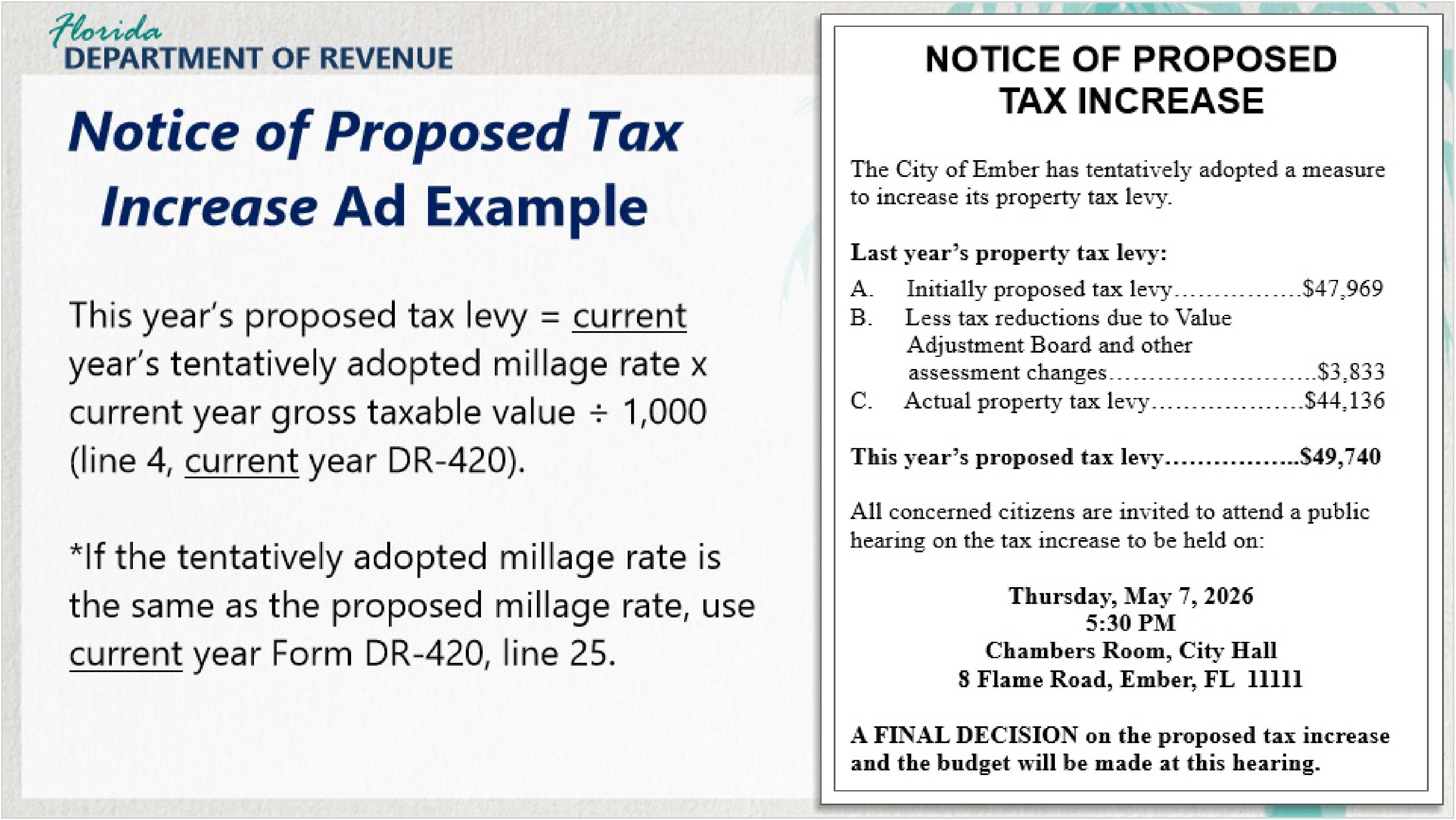
Thursday, May 7, 2026
5:30 PM
Chambers Room, City Hall
8 Flame Road, Ember, FL 11111

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

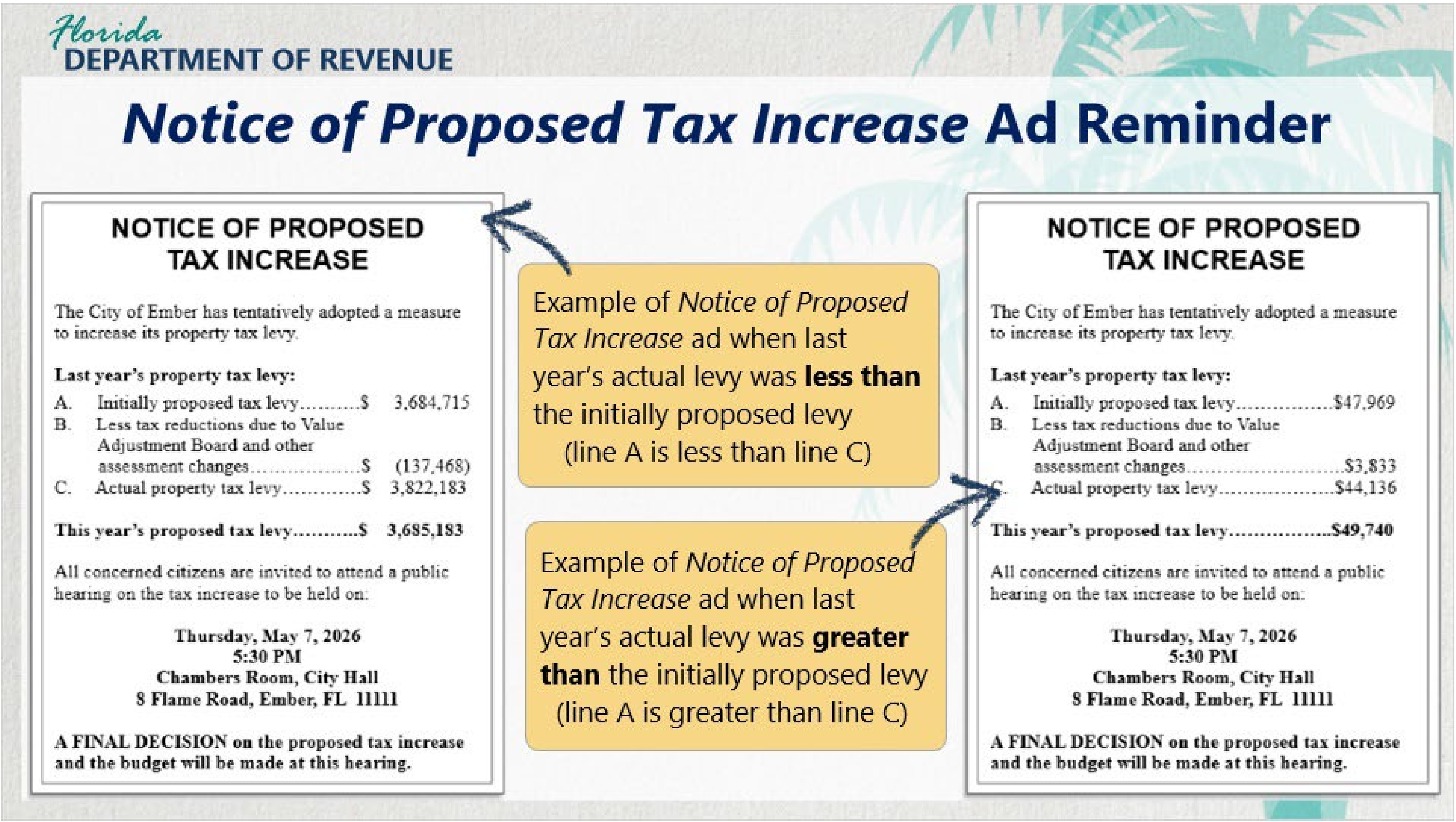
4.11 Notice of Proposed Tax Increase Ad Example



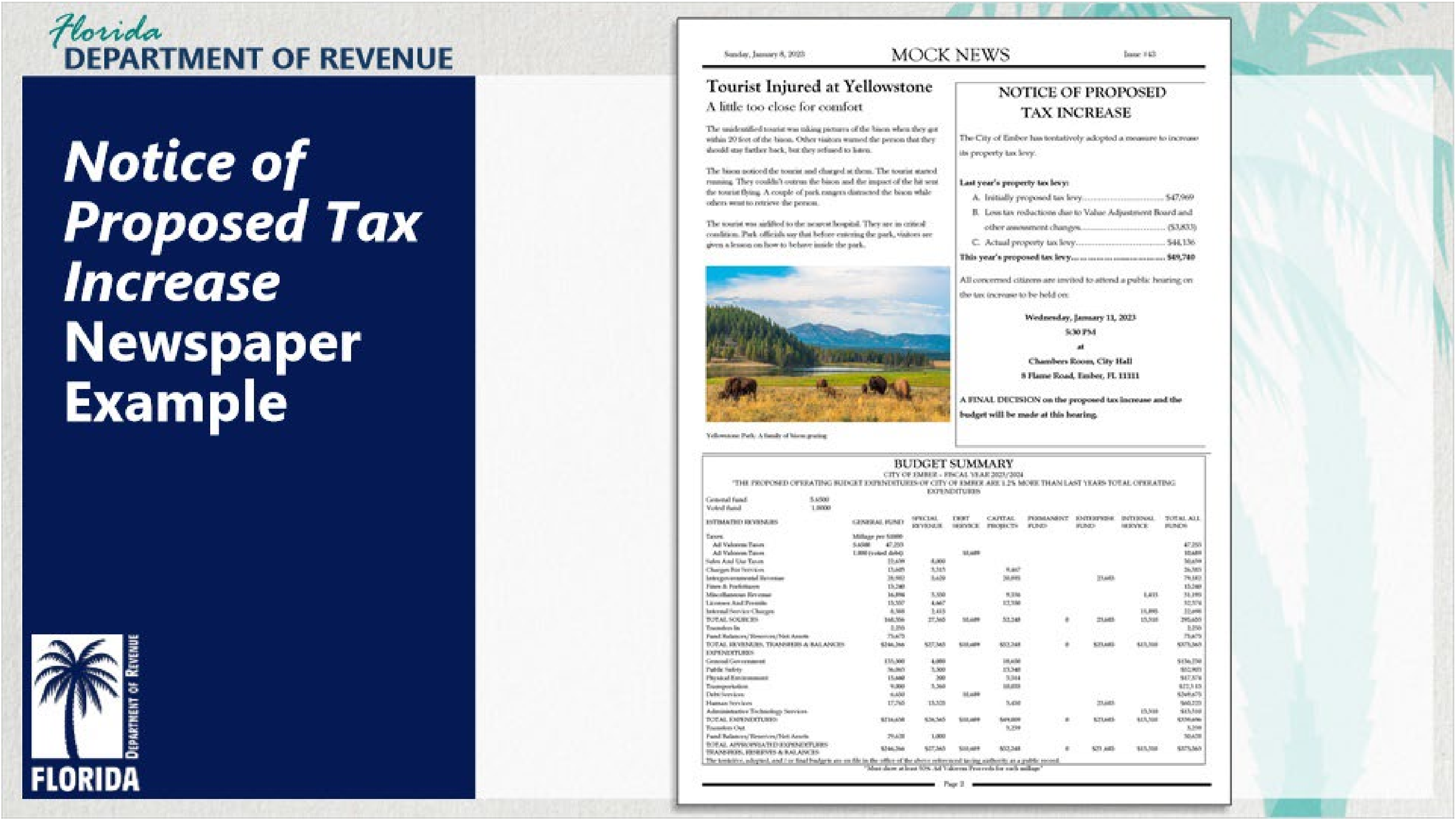
4.12 Notice of Proposed Tax Increase Ad Example



4.13 Notice of Proposed Tax Increase Ad Reminder

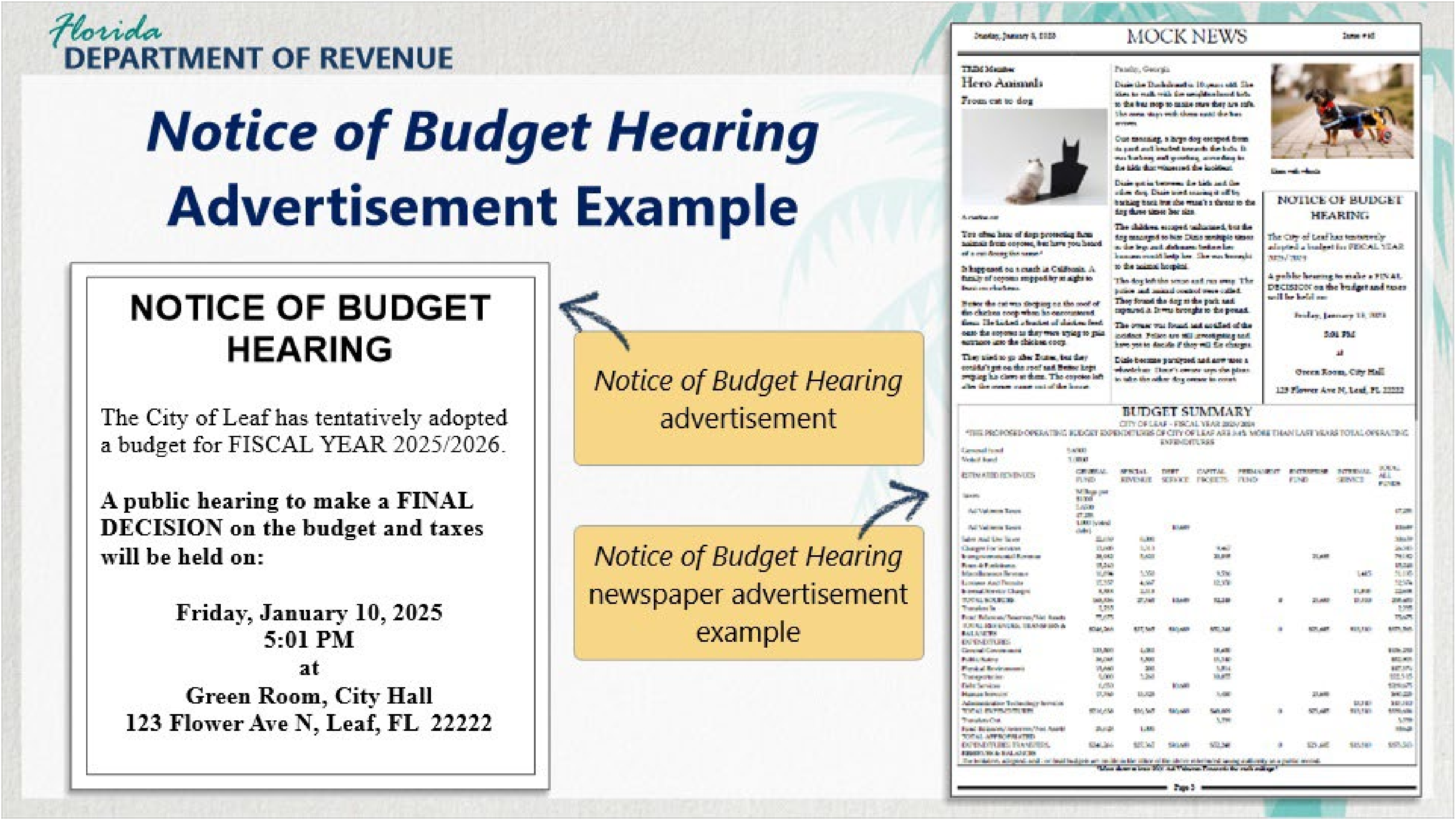


4.14 Notice of Proposed Tax Increase Newspaper Example

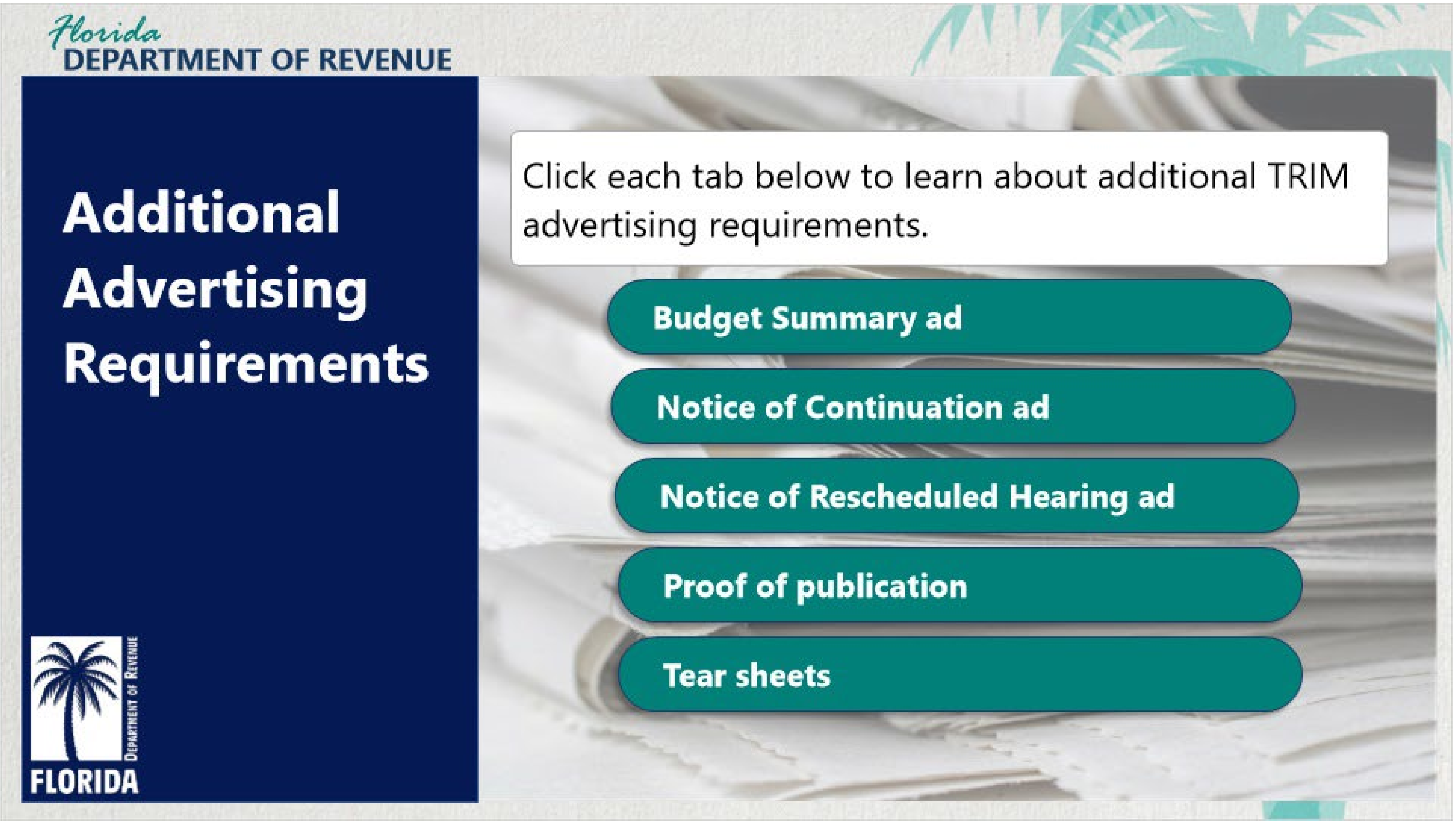


4.15 Notice of Budget Hearing Ad Requirements

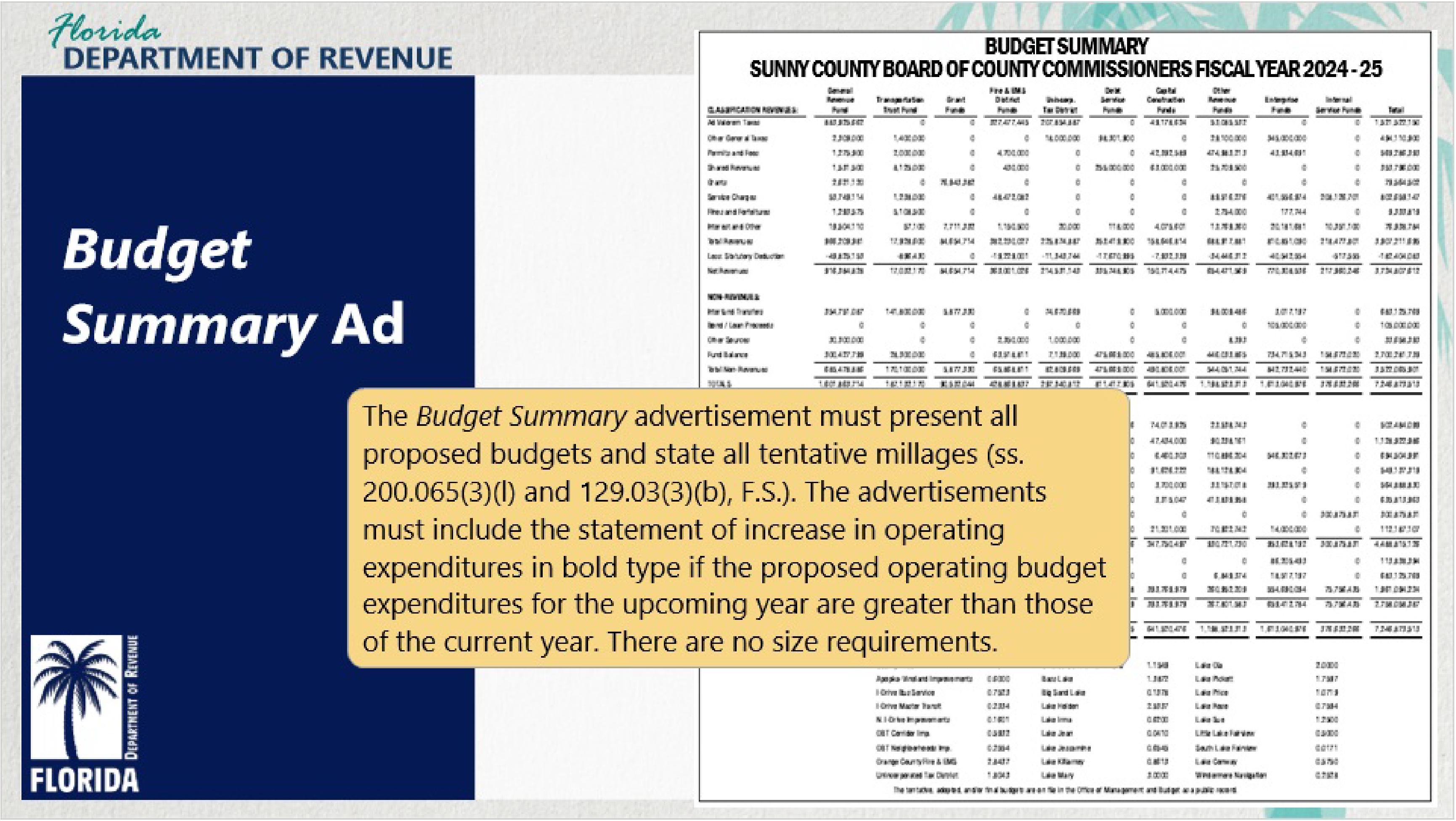
4.16 Notice of Budget Hearing Advertisement Example



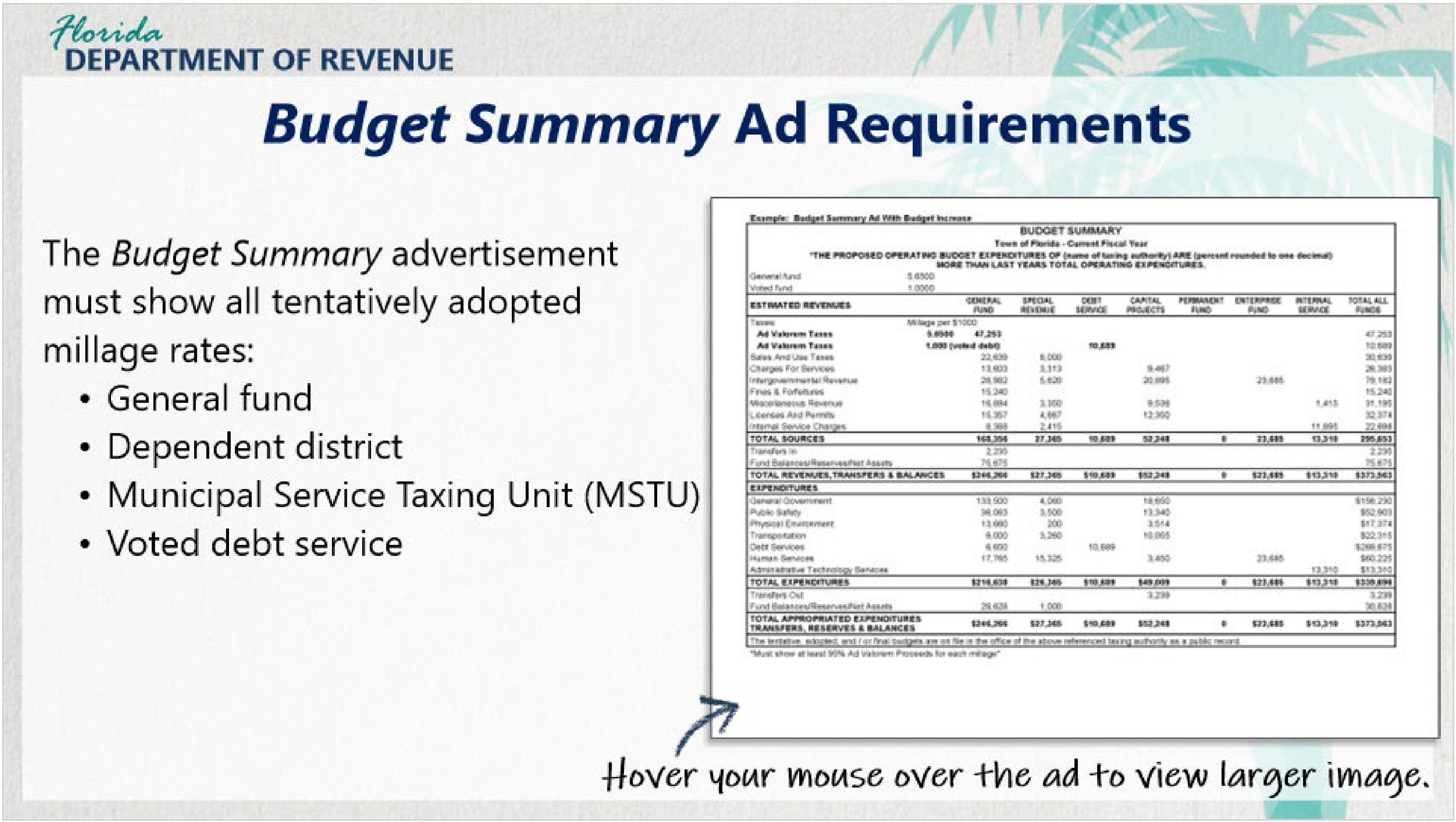
4.17 Additional Advertising Requirements



4.18 Budget Summary Millage Rate Ad



4.19 Budget Summary Ad Requirements



Example: Budget Summary Ad With Budget Increase

BUDGET SUMMARY

Town of Florida - Current Fiscal Year

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

General fund 5.6500
Voted fund 1.0000

ESTIMATED REVENUES		GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
Taxes:	Millage per $1000								
Ad Valorem Taxes	**5.6500**	**47,253**							47,253
Ad Valorem Taxes	**1.000 (voted debt)**			**10,689**					10,689
Sales And Use Taxes		22,639	8,000						30,639
Charges For Services		13,603	3,313		9,467				26,383
Intergovernmental Revenue		28,982	5,620		20,895		23,685		79,182
Fines & Forfeitures		15,240							15,240
Miscellaneous Revenue		16,894	3,350		9,536			1,415	31,195
Licenses And Permits		15,357	4,667		12,350				32,374
Internal Service Charges		8,388	2,415					11,895	22,698
TOTAL SOURCES		**168,356**	**27,345**	**10,689**	**52,248**	**0**	**23,685**	**13,310**	**295,653**
Transfers In		2,235							2,235
Fund Balances/Reserves/Net Assets		75,675							75,675
TOTAL REVENUES, TRANSFERS & BALANCES		**$246,266**	**$27,345**	**$10,689**	**$52,248**	**0**	**$23,685**	**$13,310**	**$373,563**
EXPENDITURES									
General Government		133,500	4,080		18,650				$156,230
Public Safety		36,063	3,500		13,340				$52,903
Physical Environment		13,660	200		3,514				$17,374
Transportation		9,000	3,260		10,055				$22,315
Debt Services		6,650		10,689					$269,675
Human Services		17,765	15,325		3,450		23,685		$60,225
Administrative Technology Services								13,310	$13,310
TOTAL EXPENDITURES		**$216,638**	**$26,345**	**$10,689**	**$49,009**	**0**	**$23,685**	**$13,310**	**$339,696**
Transfers Out					3,239				3,239
Fund Balances/Reserves/Net Assets		29,628	1,000						30,628
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES		**$246,266**	**$27,345**	**$10,689**	**$52,248**	**0**	**$23,685**	**$13,310**	**$373,563**

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

Must show at least 95% Ad Valorem Proceeds for each millage

Large Budget Summary Ad Image

Example: Budget Summary Ad With Budget Increase

BUDGET SUMMARY

Town of Florida - Current Fiscal Year

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Voted fund	1.0000

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TOTAL SOURCES		**168,356**	**27,365**	**10,689**	**52,248**	**0**	**23,685**	**13,310**	**295,653**
Transfers In		2,235							2,235
Fund Balances/Reserves/Net Assets		75,675							75,675
TOTAL REVENUES,TRANSFERS & BALANCES		**$246,266**	**$27,365**	**$10,689**	**$52,248**	**0**	**$23,685**	**$13,310**	**$373,563**
EXPENDITURES									
General Government		133,500	4,080		18,650				$156,230
Public Safety		36,063	3,500		13,340				$52,903
Physical Environment		13,660	200		3,514				$17,374
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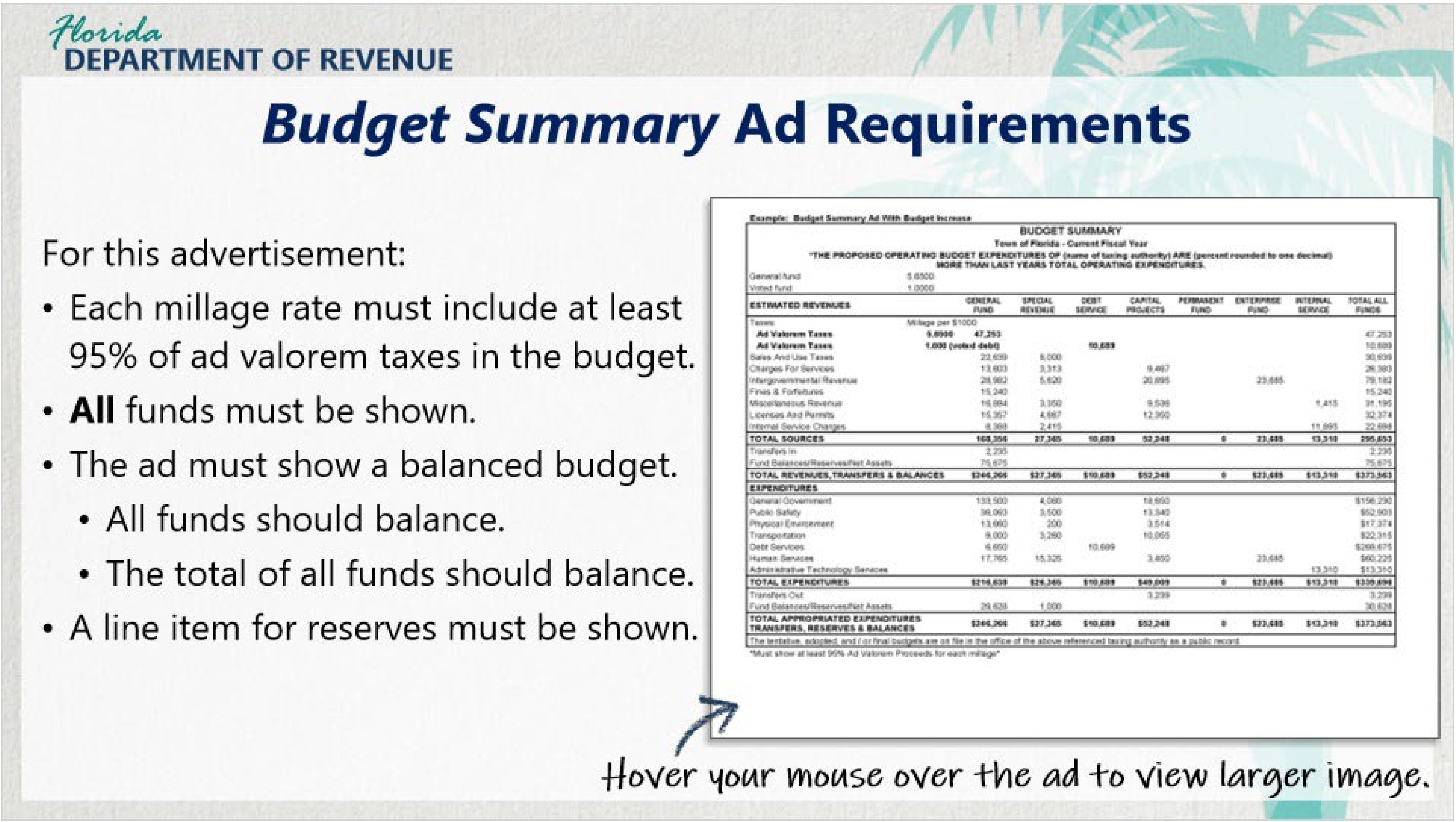
Must show at least 95% Ad Valorem Proceeds for each millage

4.20 Budget Summary Ad Requirements



Example: Budget Summary Ad With Budget Increase

BUDGET SUMMARY

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Fund Balances/Reserves/Net Assets		75,675							75,675
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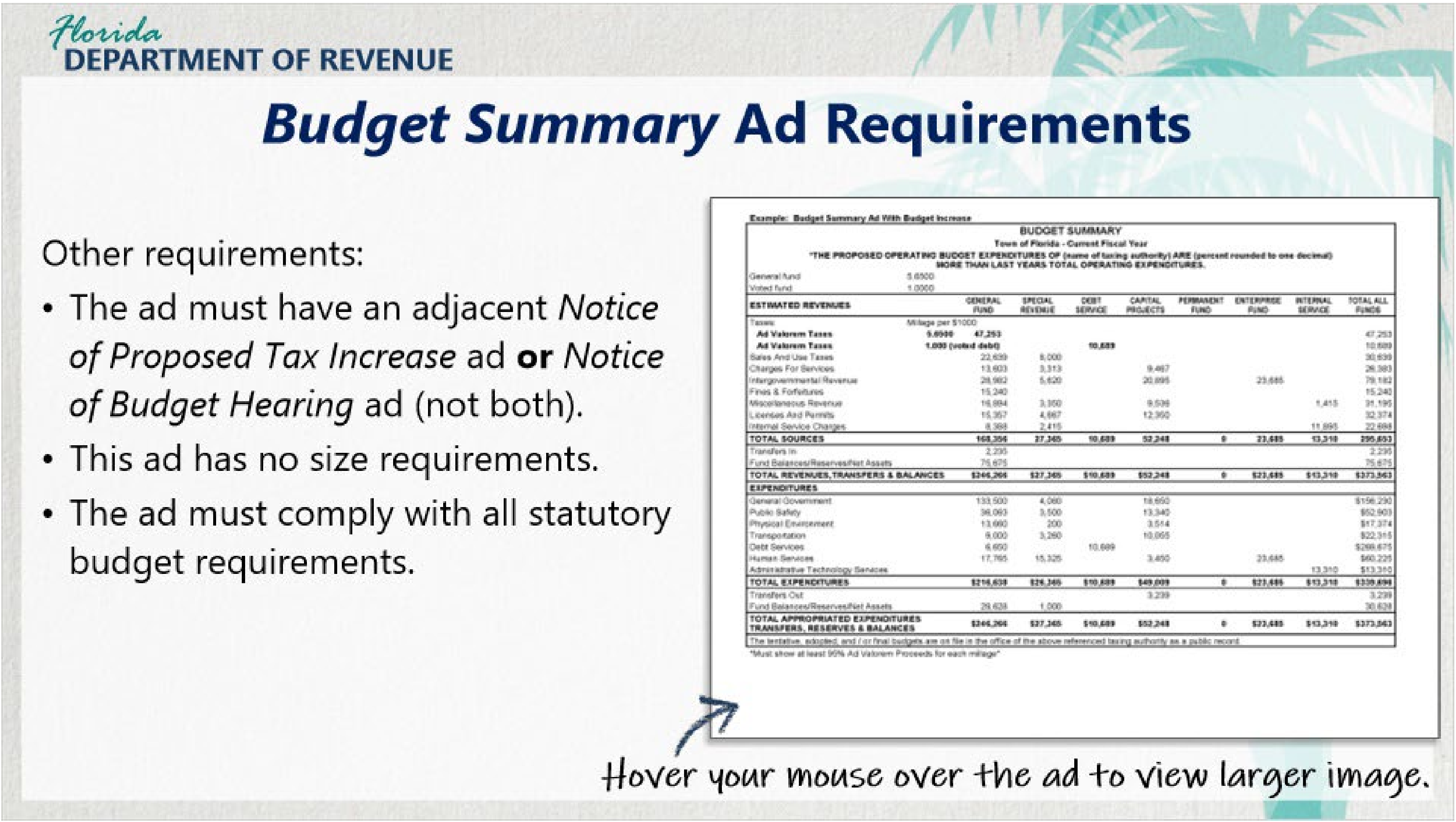

Example: Budget Summary Ad With Budget Increase

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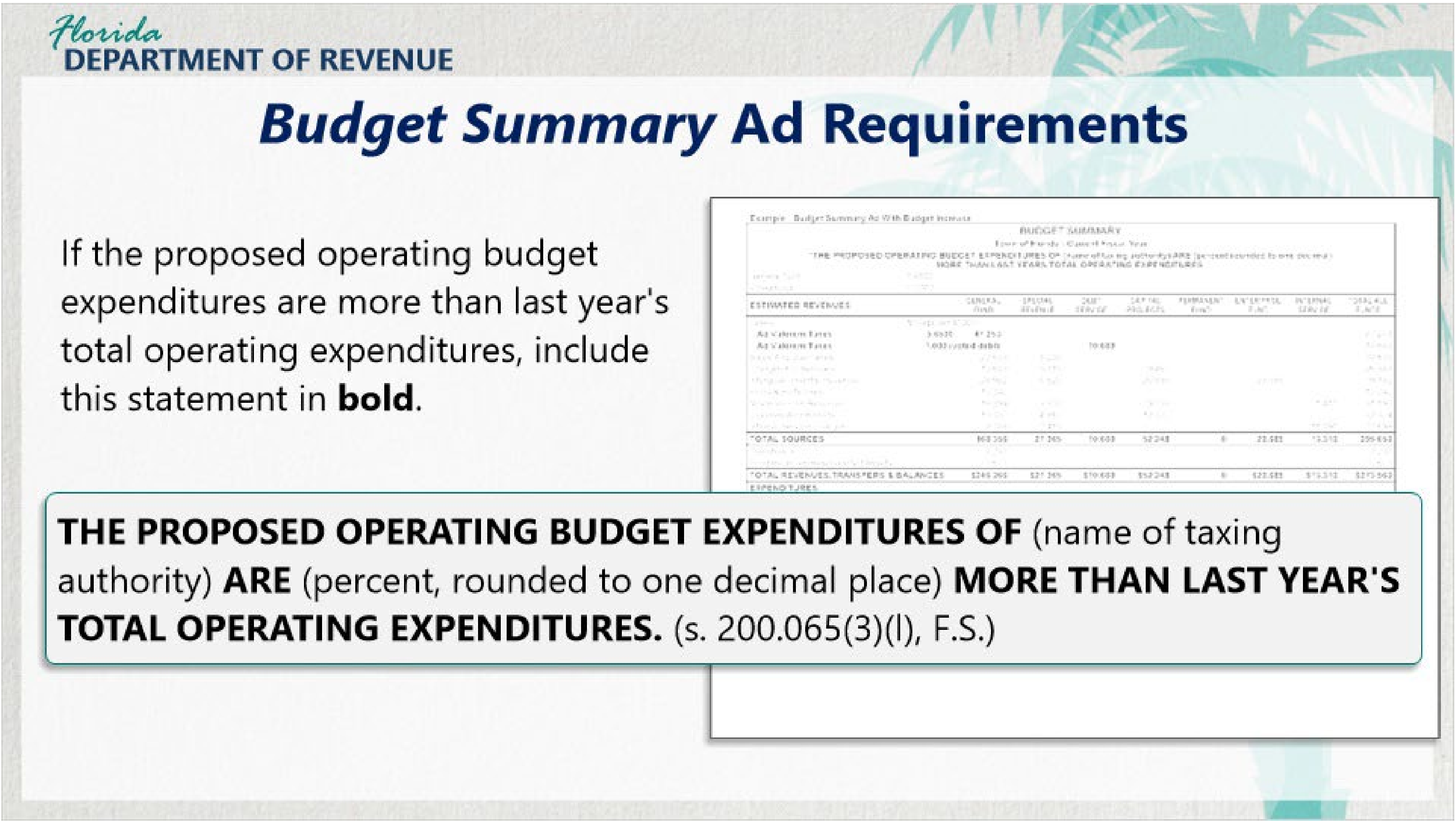
4.22 Budget Summary Ad Requirements



4.23 Budget Summary Ad Requirements

Florida
DEPARTMENT OF REVENUE

Budget Summary Ad Requirements

Example: Budget Summary Ad With Budget Increase

BUDGET SUMMARY

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Human Services		17,765	15,325		3,450		23,685		$60,225
Administrative Technology Services								13,310	$13,310
TOTAL EXPENDITURES		**$216,638**	**$26,365**	**$10,689**	**$49,009**		**$23,685**	**$13,310**	**$339,696**
Transfers Out					3,239				3,239
Fund Balances/Reserves/Net Assets		29,628	1,000						30,628
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES		**$246,266**	**$27,365**	**$10,689**	**$52,248**	**0**	**$23,685**	**$13,310**	**$373,563**

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

Must show at least 95% Ad Valorem Proceeds for each millage

Percentage example

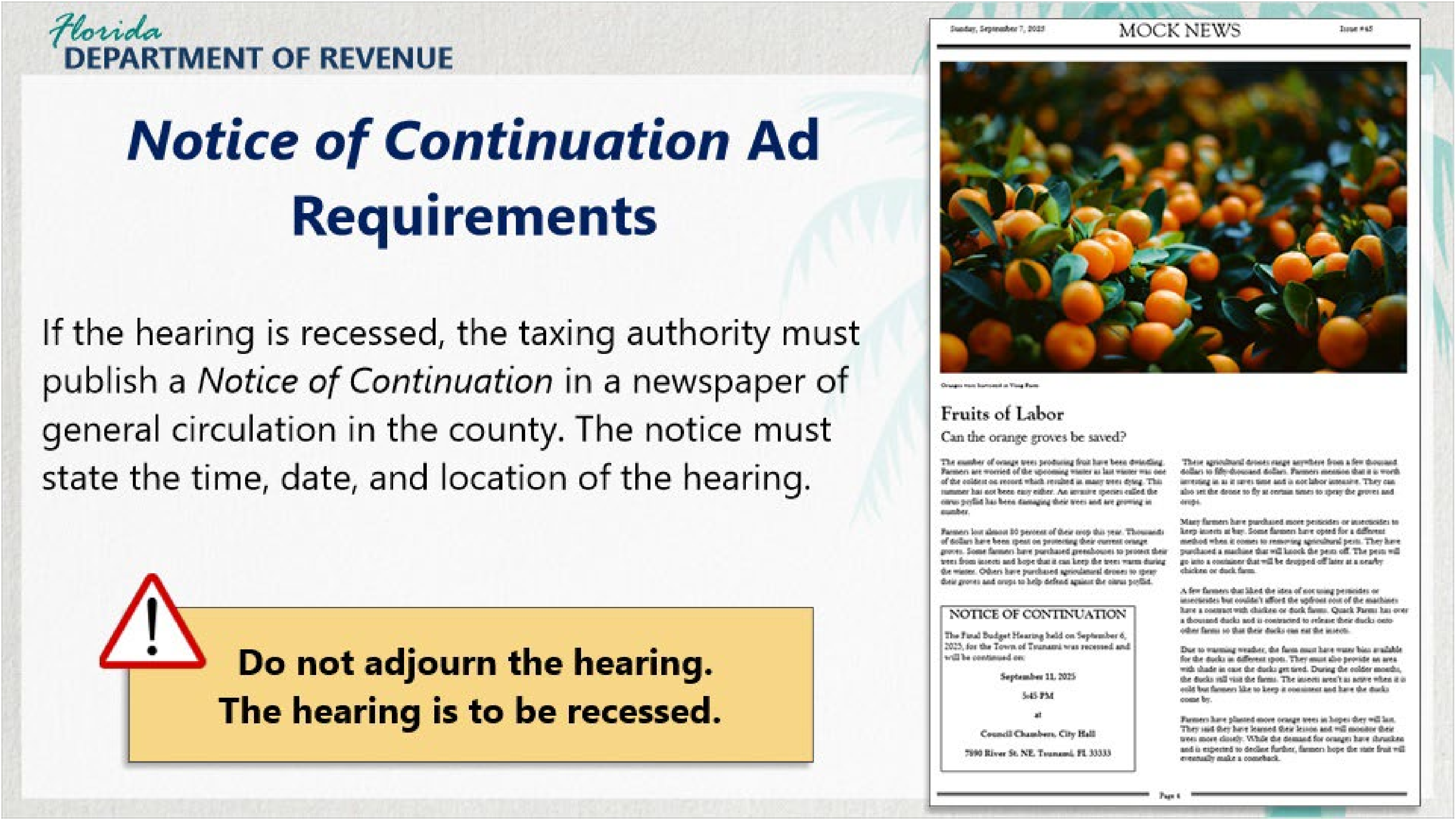
If calculations equal 8.45%, input 8.5%.

Include the 95% Ad Valorem proceeds.

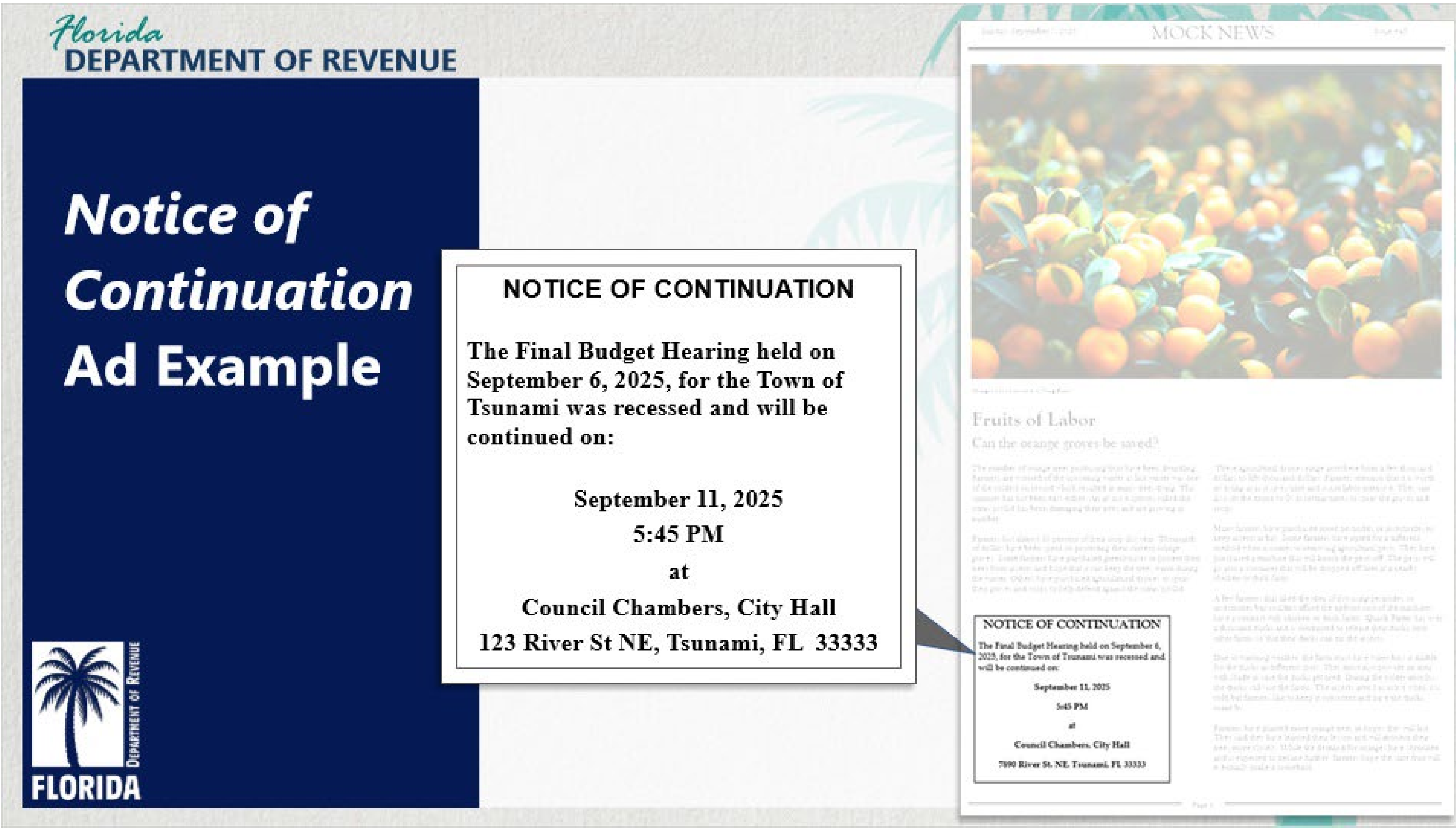
Verify the budget is balanced.

FLORIDA

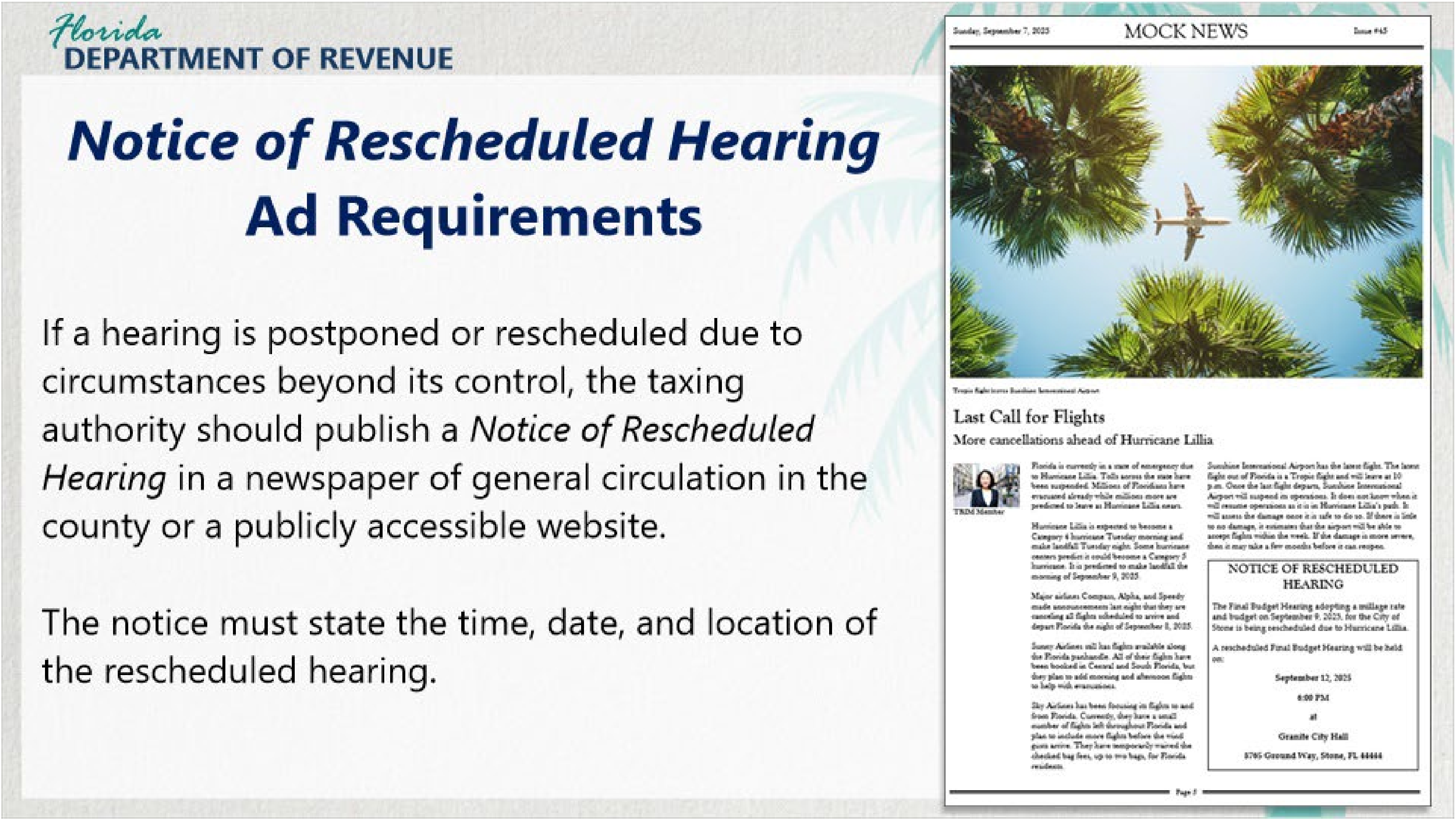
4.24 Notice of Continuation Ad Requirements



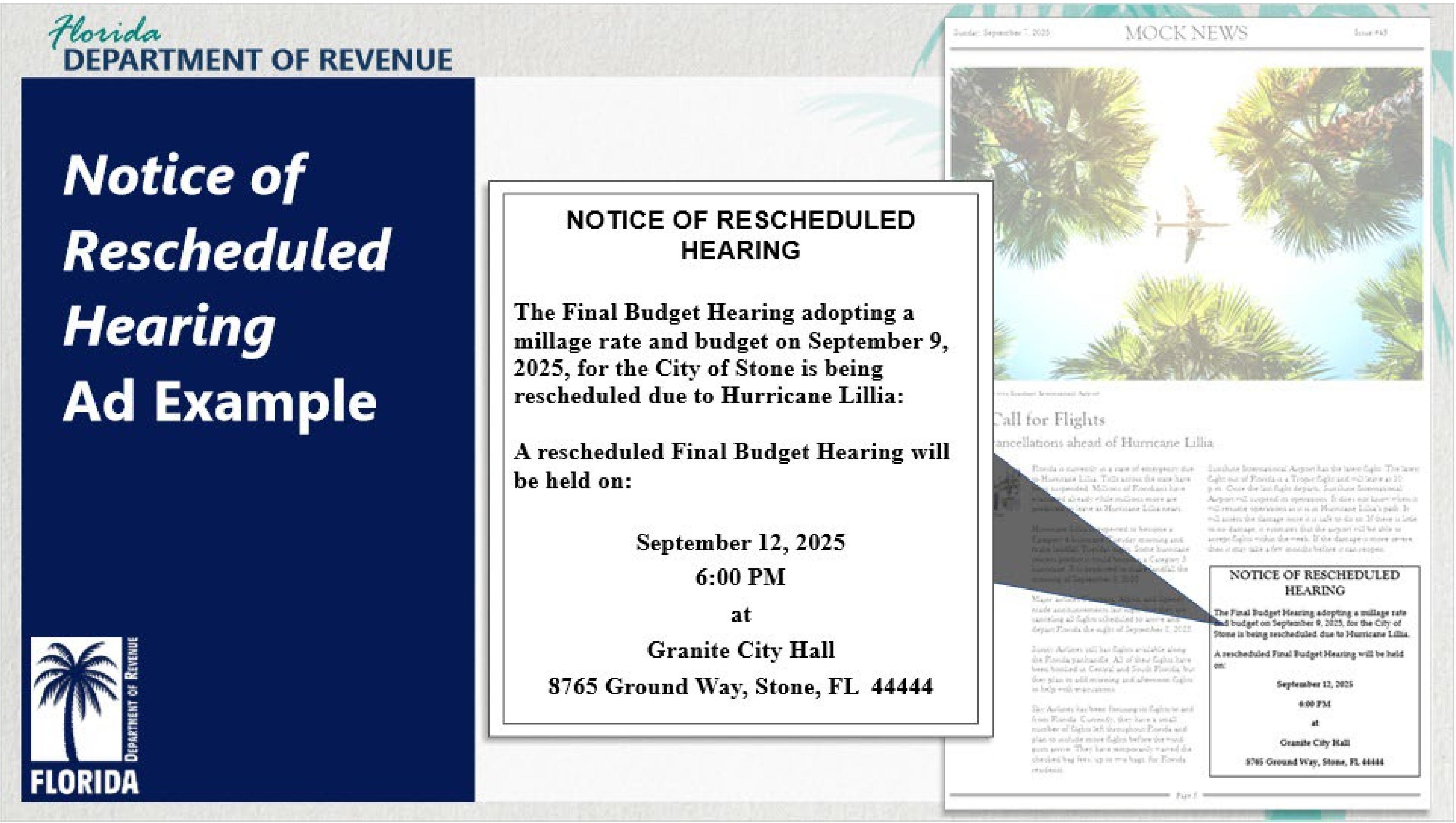
4.25 Notice of Continuation Ad Example



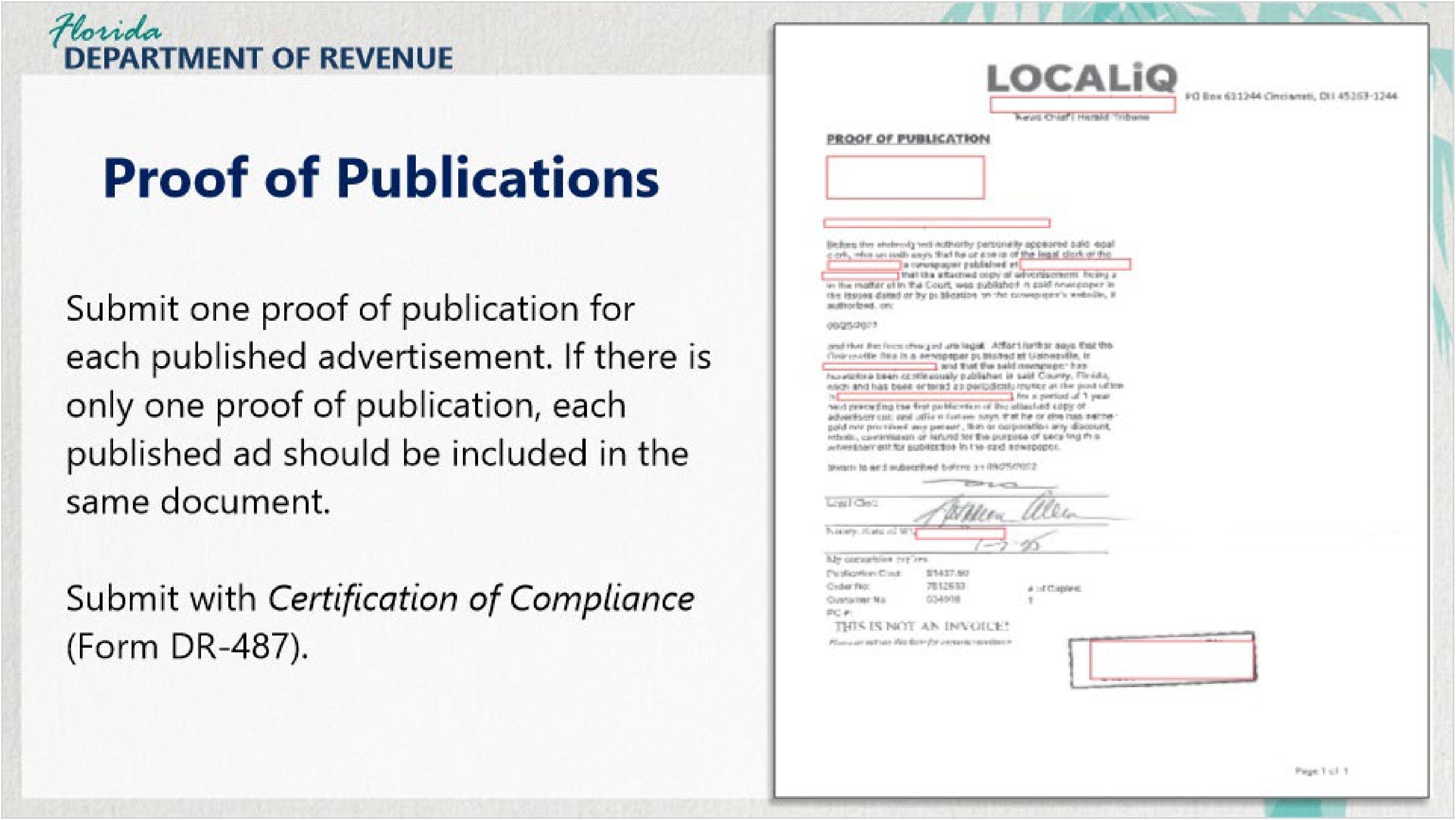
4.26 Notice of Rescheduled Hearing Ad Requirements



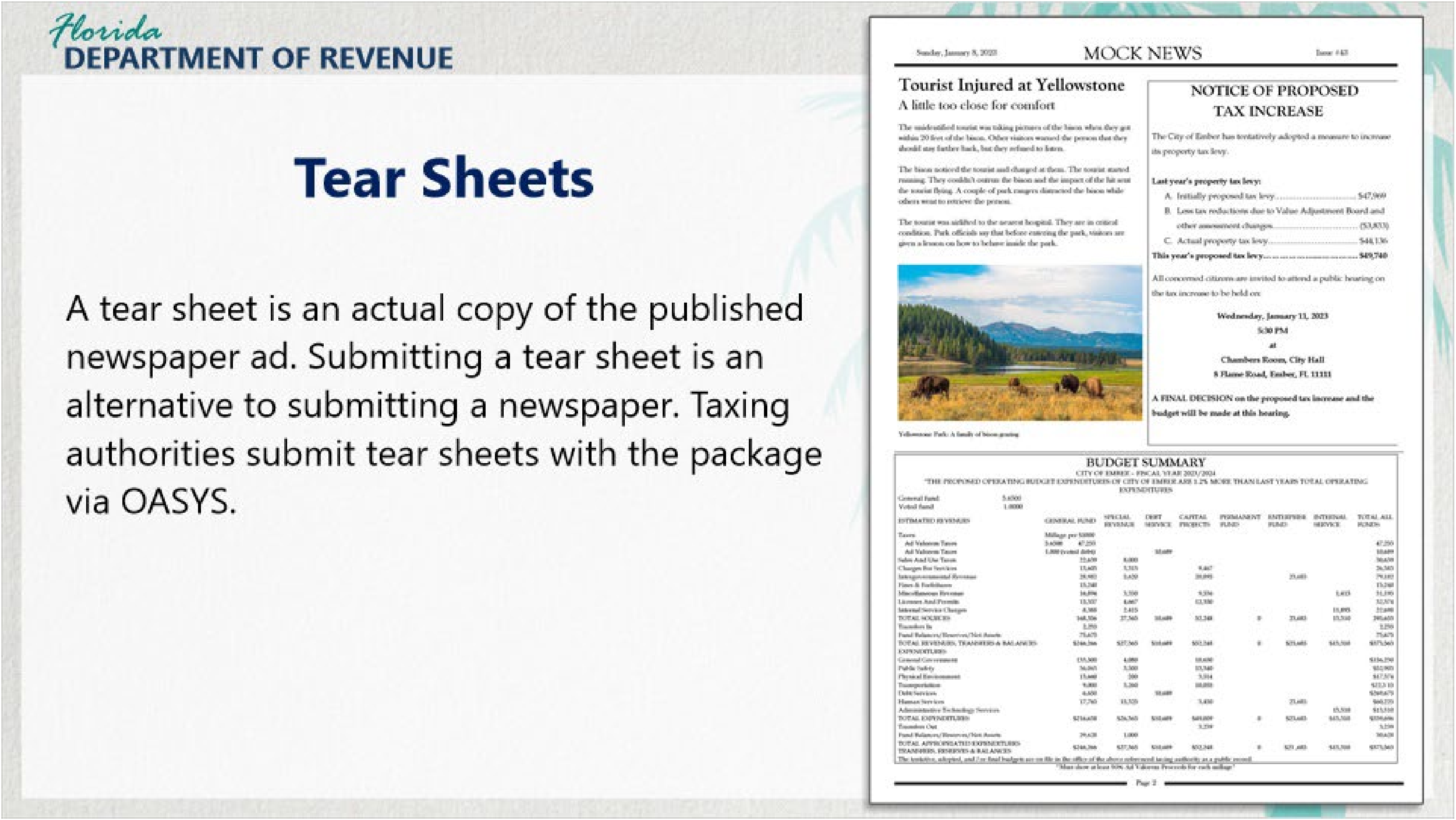
4.27 Notice of Rescheduled Hearing Ad Example



4.28 Proof of Publications

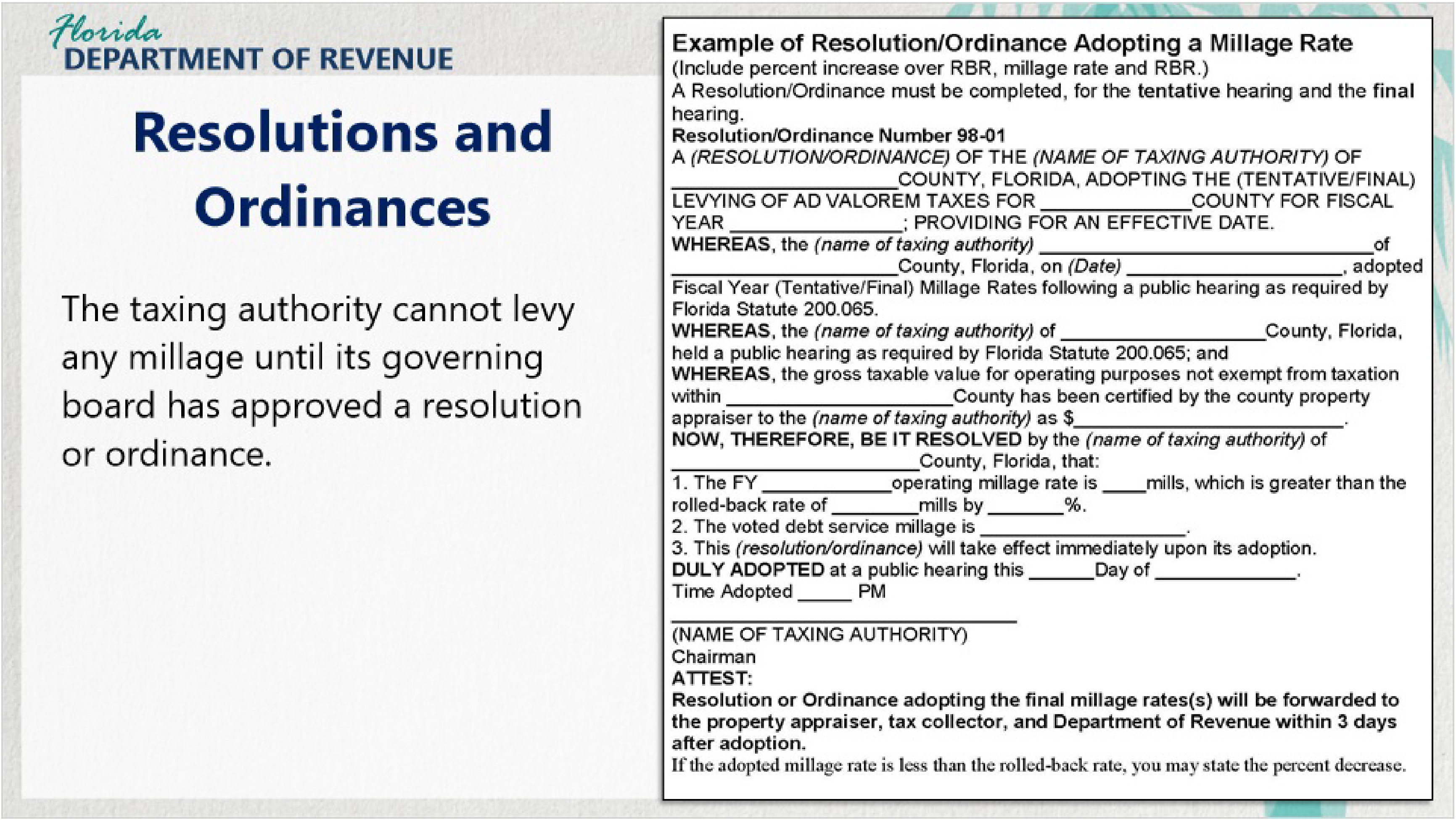


4.29 Tear Sheets



5. Resolutions and Ordinances

5.1 Resolutions and Ordinances



Example of Resolution/Ordinance Adopting a Millage Rate

(Include percent increase over RBR, millage rate and RBR.)

A Resolution/Ordinance must be completed, for the **tentative** hearing and the **final** hearing.

Resolution/Ordinance Number 98-01

A *(RESOLUTION/ORDINANCE)* OF THE *(NAME OF TAXING AUTHORITY)* OF ____________________COUNTY, FLORIDA, ADOPTING THE (TENTATIVE/FINAL) LEVYING OF AD VALOREM TAXES FOR ______________COUNTY FOR FISCAL YEAR ________________; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the *(name of taxing authority)* ______________________________of ____________________County, Florida, on *(Date)* ___________________, adopted Fiscal Year (Tentative/Final) Millage Rates following a public hearing as required by Florida Statute 200.065.

WHEREAS, the *(name of taxing authority)* of __________________County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within ____________________County has been certified by the county property appraiser to the *(name of taxing authority)* as $_______________________.

NOW, THEREFORE, BE IT RESOLVED by the *(name of taxing authority)* of ______________________County, Florida, that:

1. The FY ____________operating millage rate is ____mills, which is greater than the rolled-back rate of ________mills by _______%.
2. The voted debt service millage is __________________.
3. This *(resolution/ordinance)* will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this ______Day of _____________.

Time Adopted _____ PM

____

(NAME OF TAXING AUTHORITY)

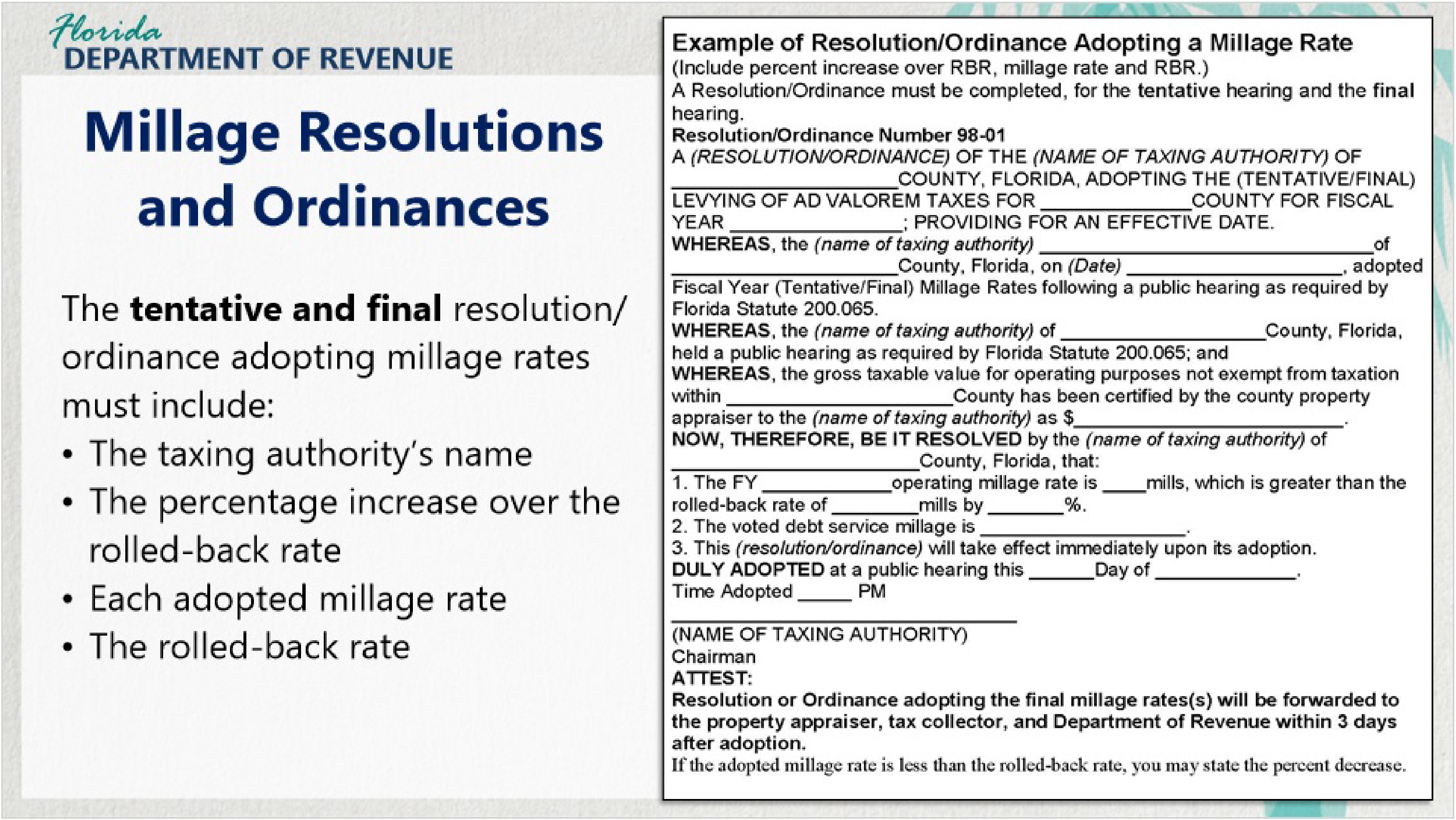
Chairman

ATTEST:

Resolution or Ordinance adopting the final millage rates(s) will be forwarded to the property appraiser, tax collector, and Department of Revenue within 3 days after adoption.

If the adopted millage rate is less than the rolled-back rate, you may state the percent decrease.

5.2 Millage Resolutions and Ordinances



Example of Resolution/Ordinance Adopting a Millage Rate

(Include percent increase over RBR, millage rate and RBR.)

A Resolution/Ordinance must be completed, for the **tentative** hearing and the **final** hearing.

Resolution/Ordinance Number 98-01

A *(RESOLUTION/ORDINANCE)* OF THE *(NAME OF TAXING AUTHORITY)* OF ____________________COUNTY, FLORIDA, ADOPTING THE (TENTATIVE/FINAL) LEVYING OF AD VALOREM TAXES FOR _____________COUNTY FOR FISCAL YEAR ______________; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the *(name of taxing authority)* ____________________________of ____________________County, Florida, on *(Date)* ___________________, adopted Fiscal Year (Tentative/Final) Millage Rates following a public hearing as required by Florida Statute 200.065.

WHEREAS, the *(name of taxing authority)* of _________________County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within ____________________County has been certified by the county property appraiser to the *(name of taxing authority)* as $_______________________.

NOW, THEREFORE, BE IT RESOLVED by the *(name of taxing authority)* of ______________________County, Florida, that:

1. The FY ___________operating millage rate is ____mills, which is greater than the rolled-back rate of ________mills by _______%.
2. The voted debt service millage is __________________.
3. This *(resolution/ordinance)* will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this ______Day of ____________.

Time Adopted _____ PM

____

(NAME OF TAXING AUTHORITY)

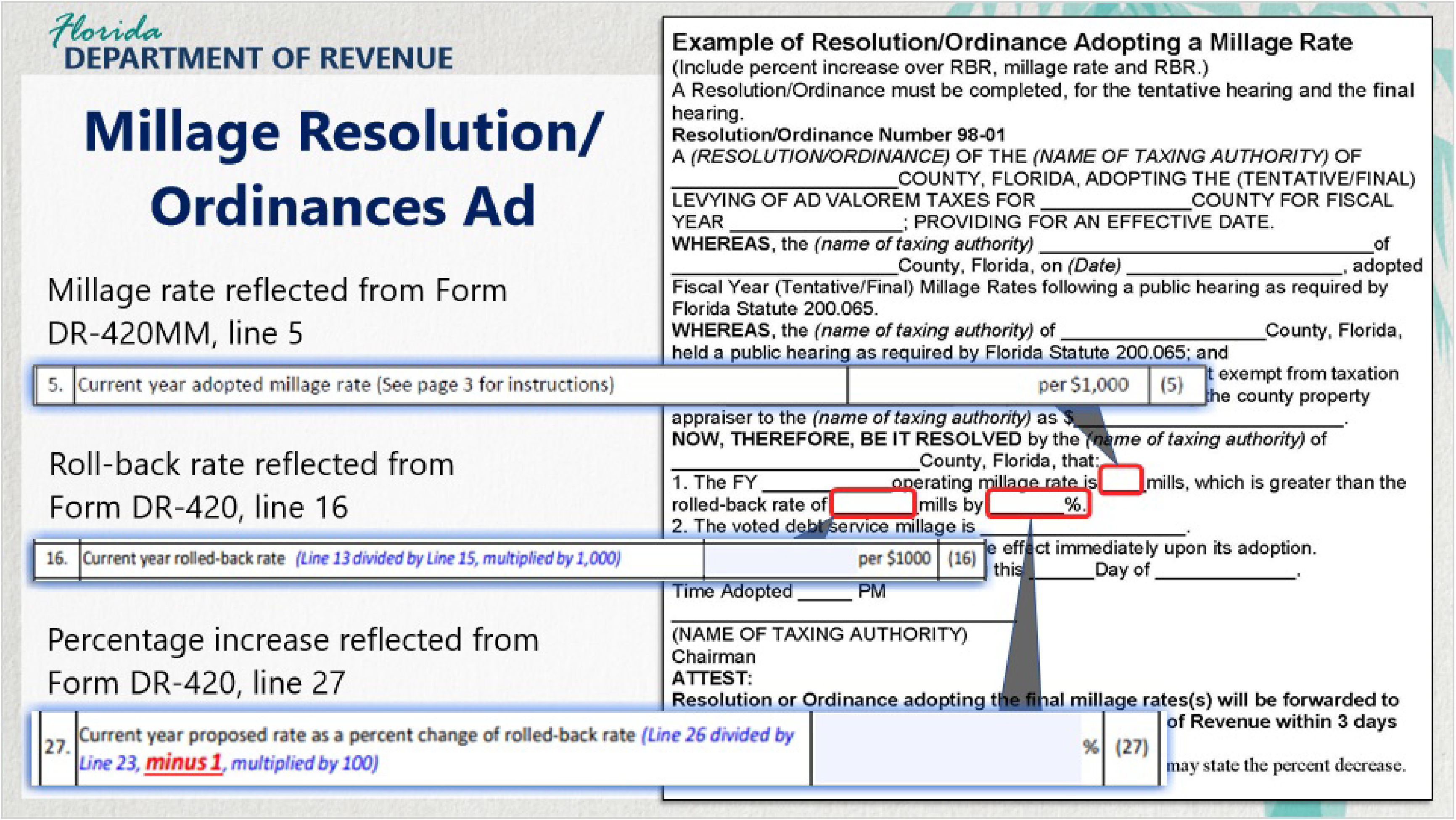
Chairman

ATTEST:

Resolution or Ordinance adopting the final millage rates(s) will be forwarded to the property appraiser, tax collector, and Department of Revenue within 3 days after adoption.

If the adopted millage rate is less than the rolled-back rate, you may state the percent decrease.

5.3 Millage Resolution / Ordinances Ad



5.4 Budget Resolutions and Ordinances

Example: Resolution/Ordinance Adopting Budget

A resolution/ordinance must be done for the **tentative** and **final** hearings.

Resolution/Ordinance Number 98-02

A *(RESOLUTION/ORDINANCE)* OF THE *(NAME OF TAXING AUTHORITY)* OF ____________________COUNTY, FLORIDA, ADOPTING THE (TENTATIVE/FINAL) BUDGET FOR FISCAL YEAR _______________; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the *(name of taxing authority)* of ____________________County, Florida, on , held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the *(name of taxing authority)* of __________________County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year ________ in the amount of $_____________________.

NOW, THEREFORE, BE IT RESOLVED by the *(name of taxing authority)* of ______________________County, Florida, that:

1. The Fiscal Year _________ (Tentative/Final) Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this ______Day of ____________.
Time Adopted _____ PM

____
(NAME OF TAXING AUTHORITY)

Chairman

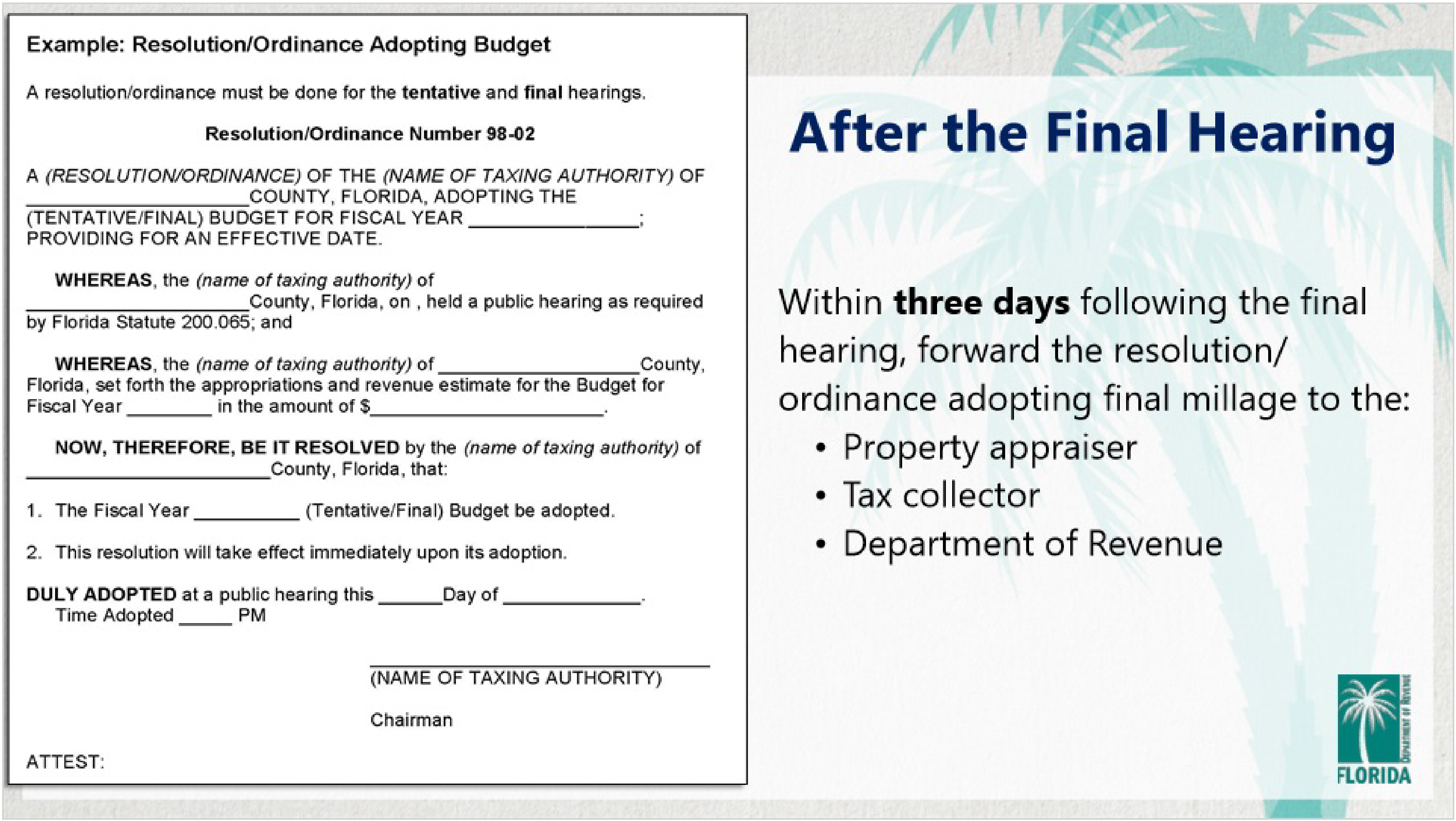
ATTEST:

Budget Resolutions and Ordinances

TRIM budget resolutions and ordinances must be adopted by separate vote after the millage adoption. If the order of millage and budget adoption cannot be determined, send the meeting minutes. When the property appraiser receives the resolution or ordinance, it is considered official notice of the millage rate the taxing authority approved.

FLORIDA

5.5 After the Final Hearing



Example: Resolution/Ordinance Adopting Budget

A resolution/ordinance must be done for the **tentative** and **final** hearings.

Resolution/Ordinance Number 98-02

A *(RESOLUTION/ORDINANCE)* OF THE *(NAME OF TAXING AUTHORITY)* OF ____________________COUNTY, FLORIDA, ADOPTING THE (TENTATIVE/FINAL) BUDGET FOR FISCAL YEAR _______________; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the *(name of taxing authority)* of ____________________County, Florida, on , held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the *(name of taxing authority)* of __________________County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year ________ in the amount of $_____________________.

NOW, THEREFORE, BE IT RESOLVED by the *(name of taxing authority)* of ______________________County, Florida, that:

1. The Fiscal Year __________ (Tentative/Final) Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

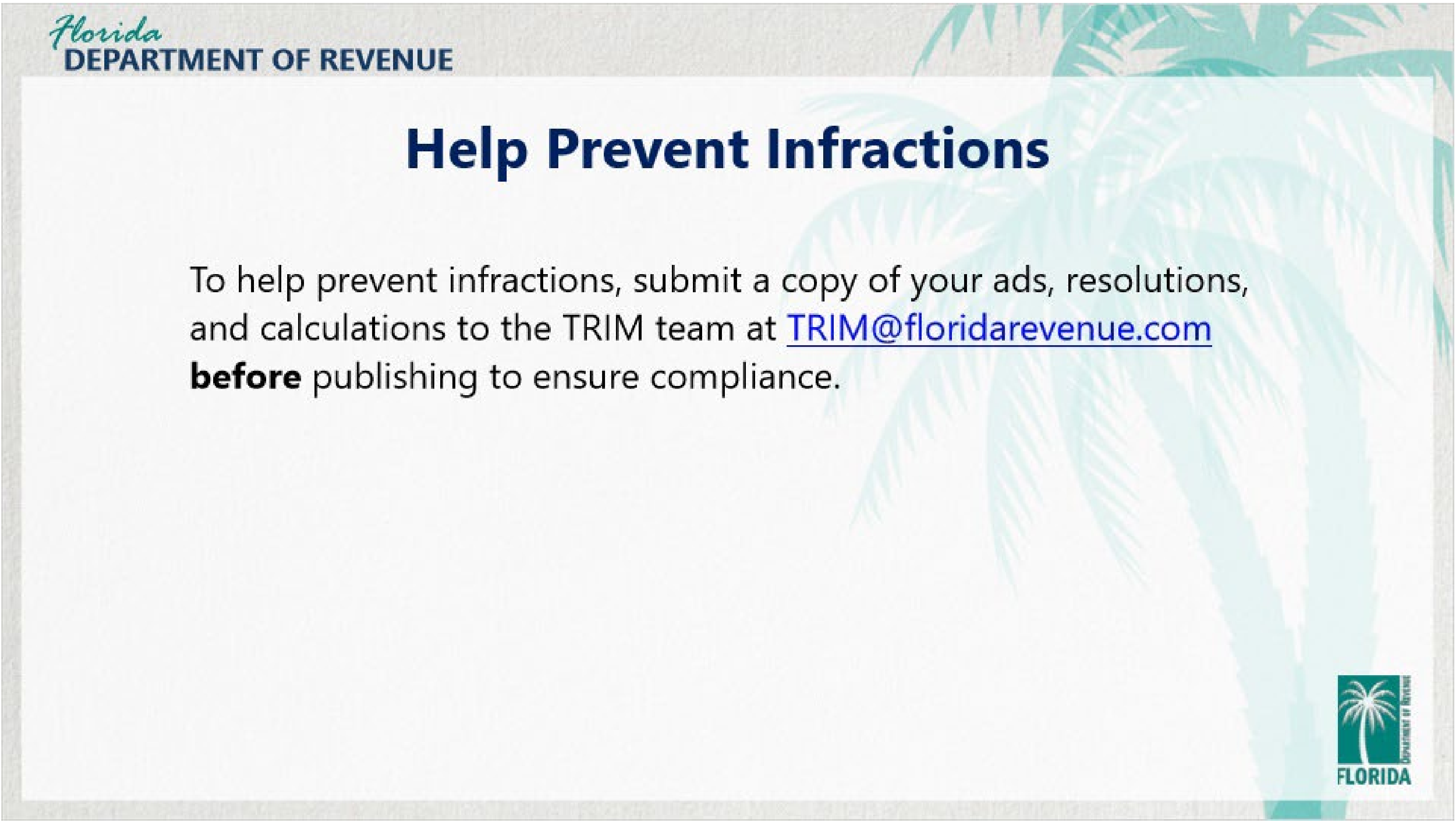
DULY ADOPTED at a public hearing this ______Day of _____________.
Time Adopted _____ PM

____
(NAME OF TAXING AUTHORITY)

Chairman

ATTEST:

5.6 Help Prevent Infractions



6. TRIM Compliance Contacts

6.1 TRIM Compliance Contacts

Florida
DEPARTMENT OF REVENUE

TRIM Compliance Contacts

TRIM STAFF	PHONE NUMBER
Wyatt Peters	(850) 617-8921
Breauna Hines	(850) 617-8923
Roberta Epp	(850) 617-8890
Dianne Porter	(850) 617-8920
Kyaira Brown	(850) 617-8883
fax number	(850) 617-6115
TRIM email address	TRIM@floridarevenue.com

FLORIDA