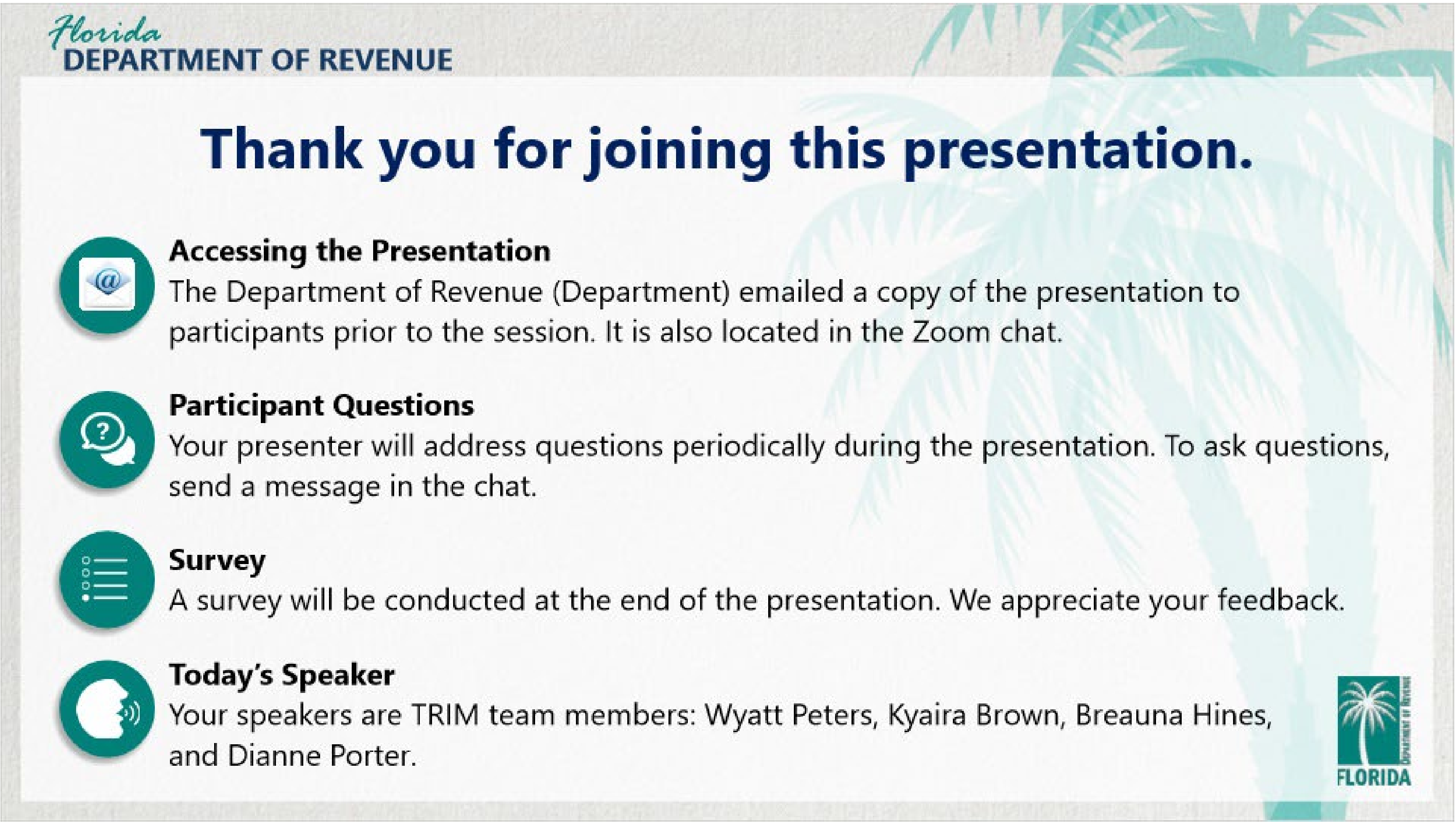
TRIM Training for Regular Taxing Authorities

Published June 30, 2026

* This presentation reflects changes to Maximum Millage Levy Calculation Final Disclosure (Form DR-420MM) and Maximum Millage Levy Calculation Preliminary Disclosure (Form DR-420MMP) resulting from Senate Bill 4-F becoming law.

1. Introduction

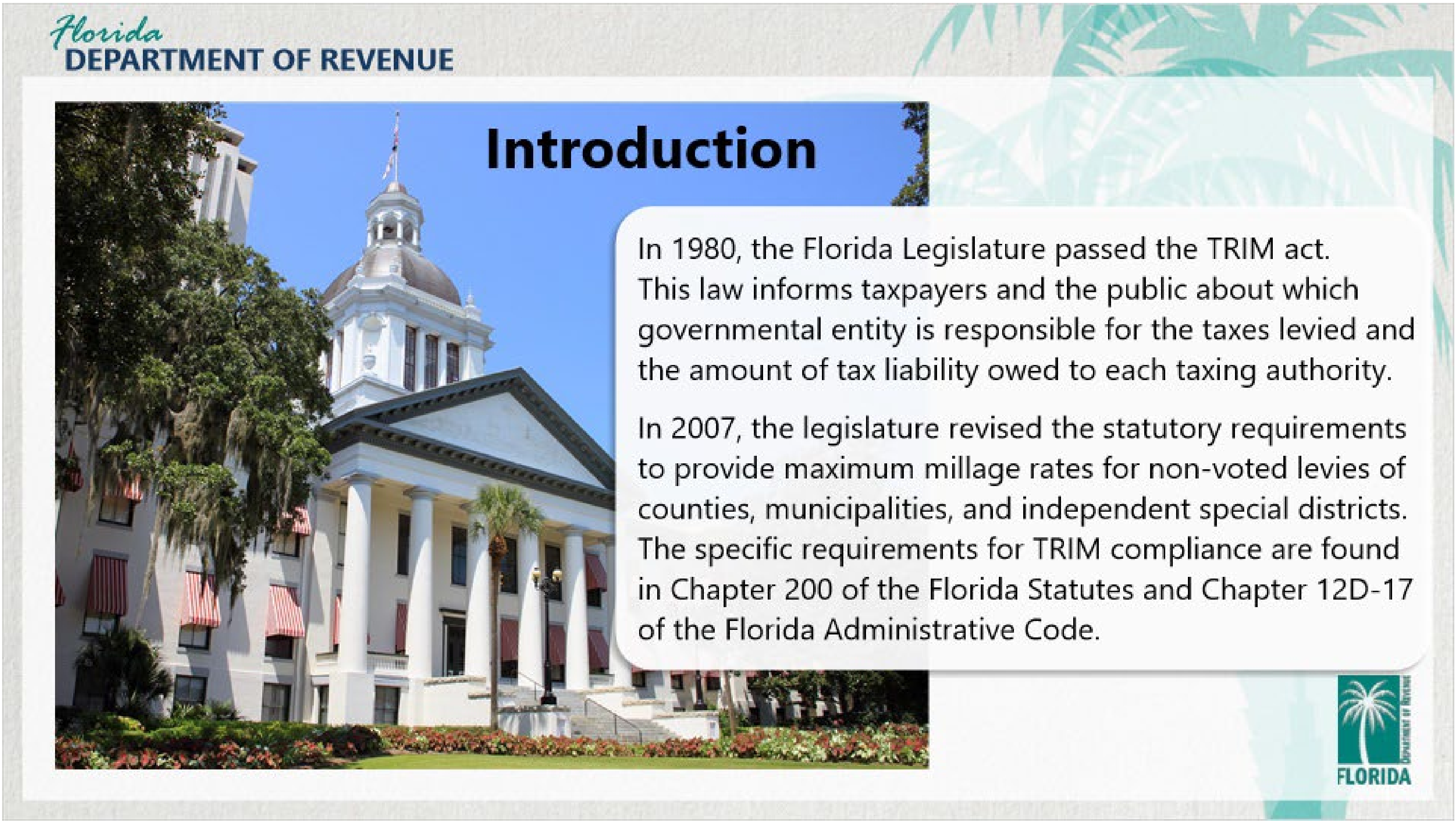
1.1 Thank you for joining this presentation.



1.2 TRIM for Regular Taxing Authorities

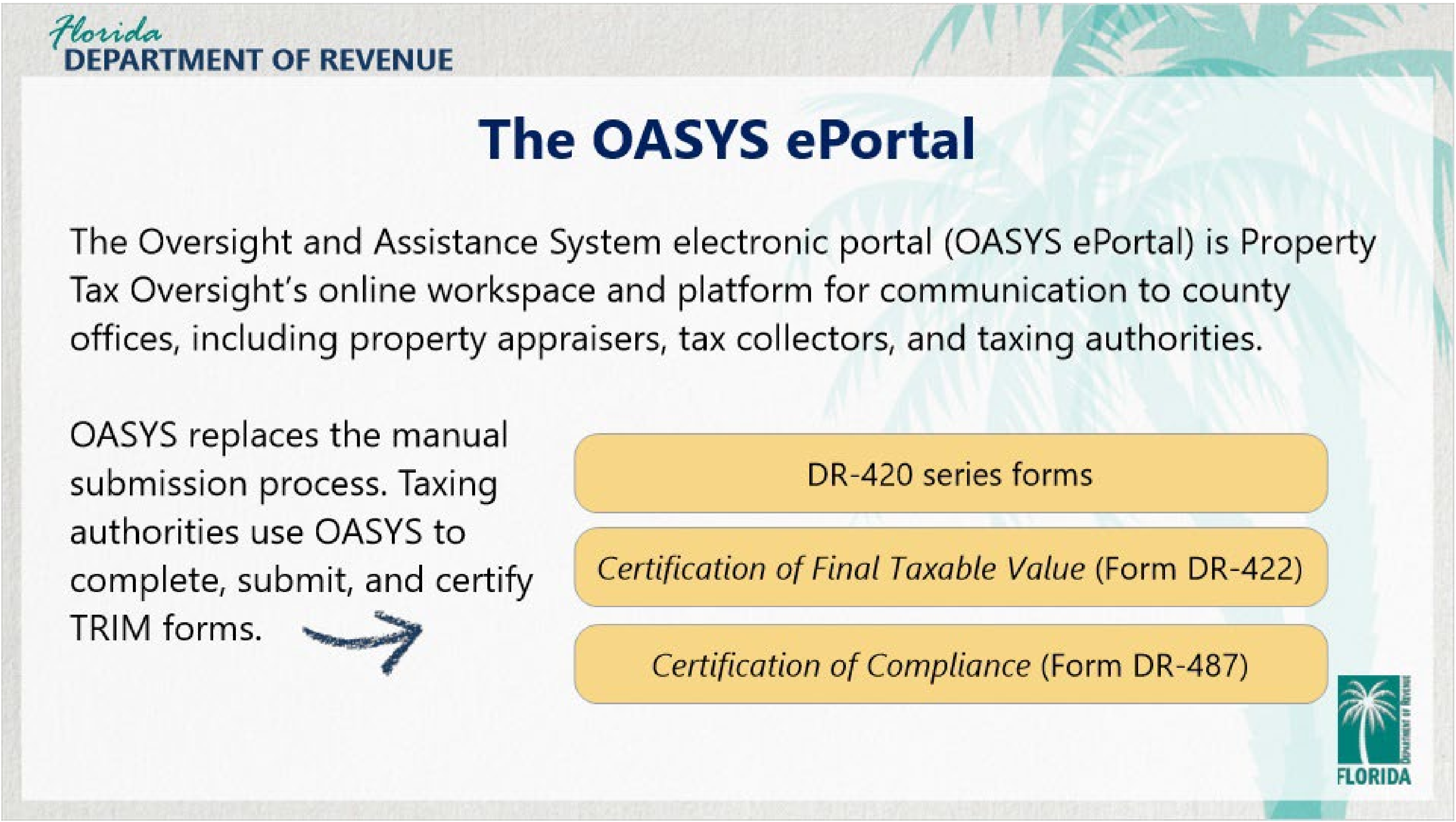
1.3 Training Overview

1.4 Introduction

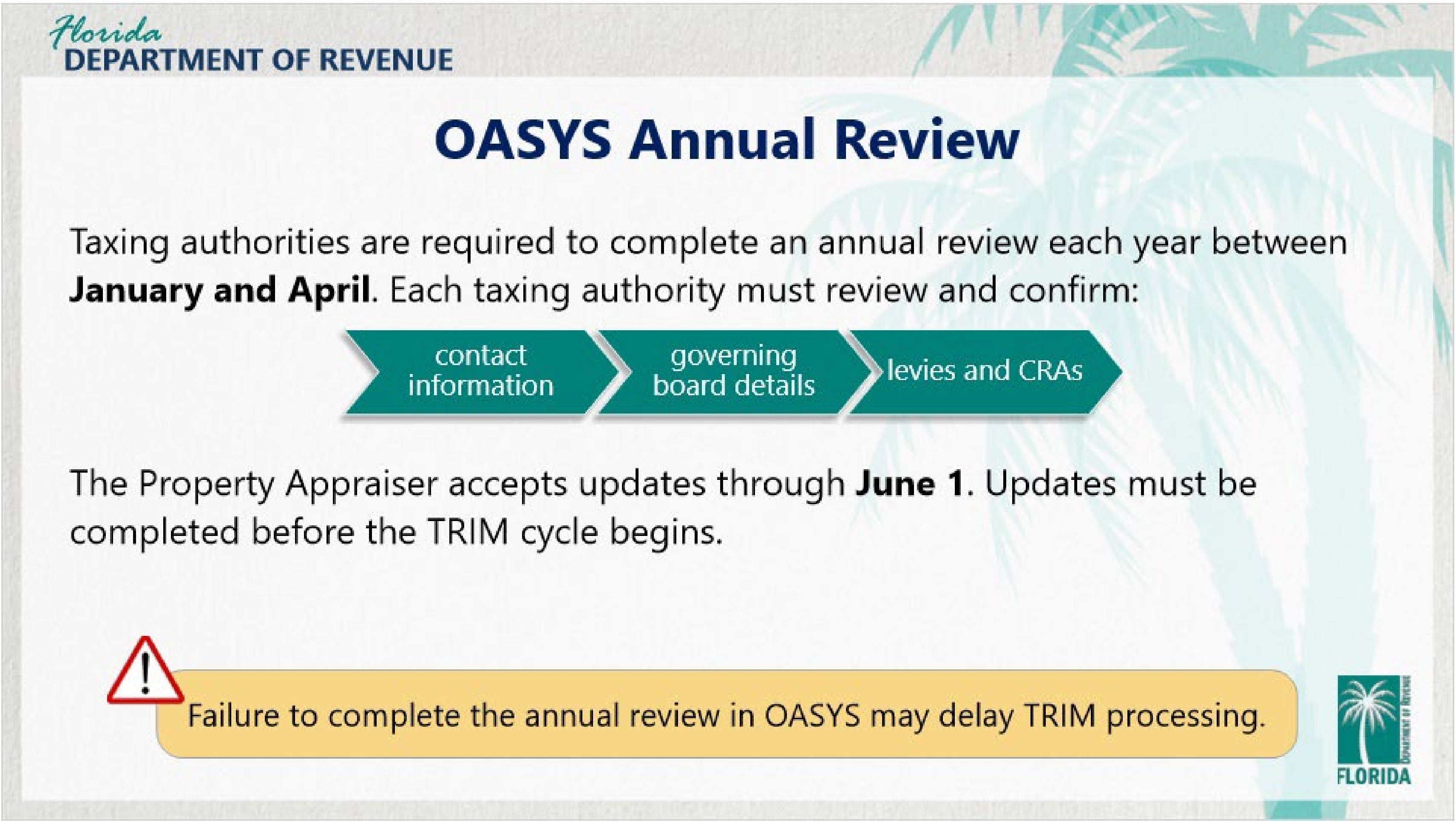


2. OASYS

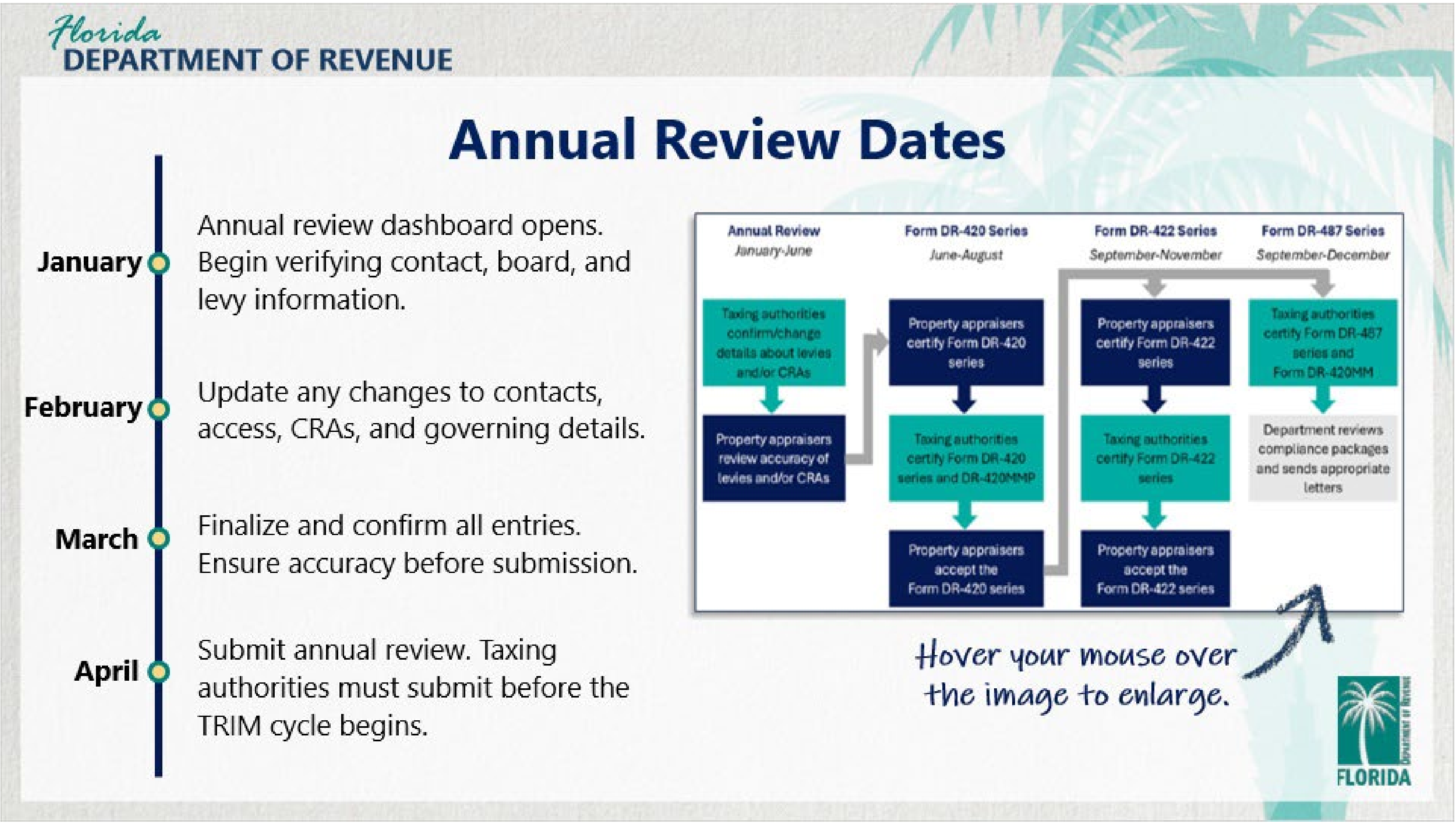
2.1 The OASYS ePortal



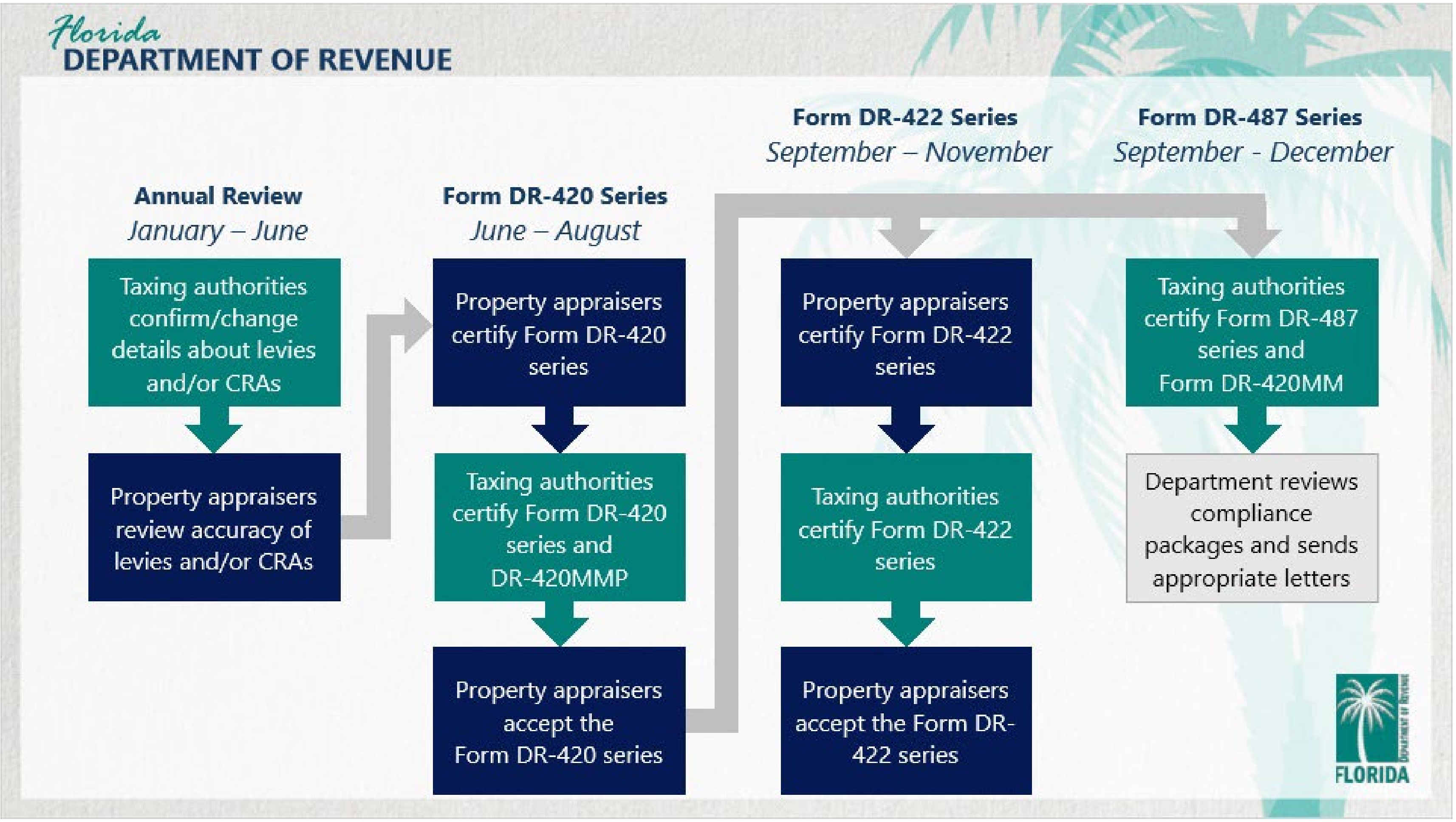
2.2 OASYS Annual Review



2.3 Annual Review Dates



Large TRIM Cycle Image



2.4 Common OASYS Errors

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Common OASYS Errors

- × Incorrect or missing hearing information
- × Failure to submit forms within deadlines
- × Not updating Annual Review before TRIM cycle
- × Incorrect millage entries (mismatch with advertised rates)
- × Delays in submitting Form DR-487

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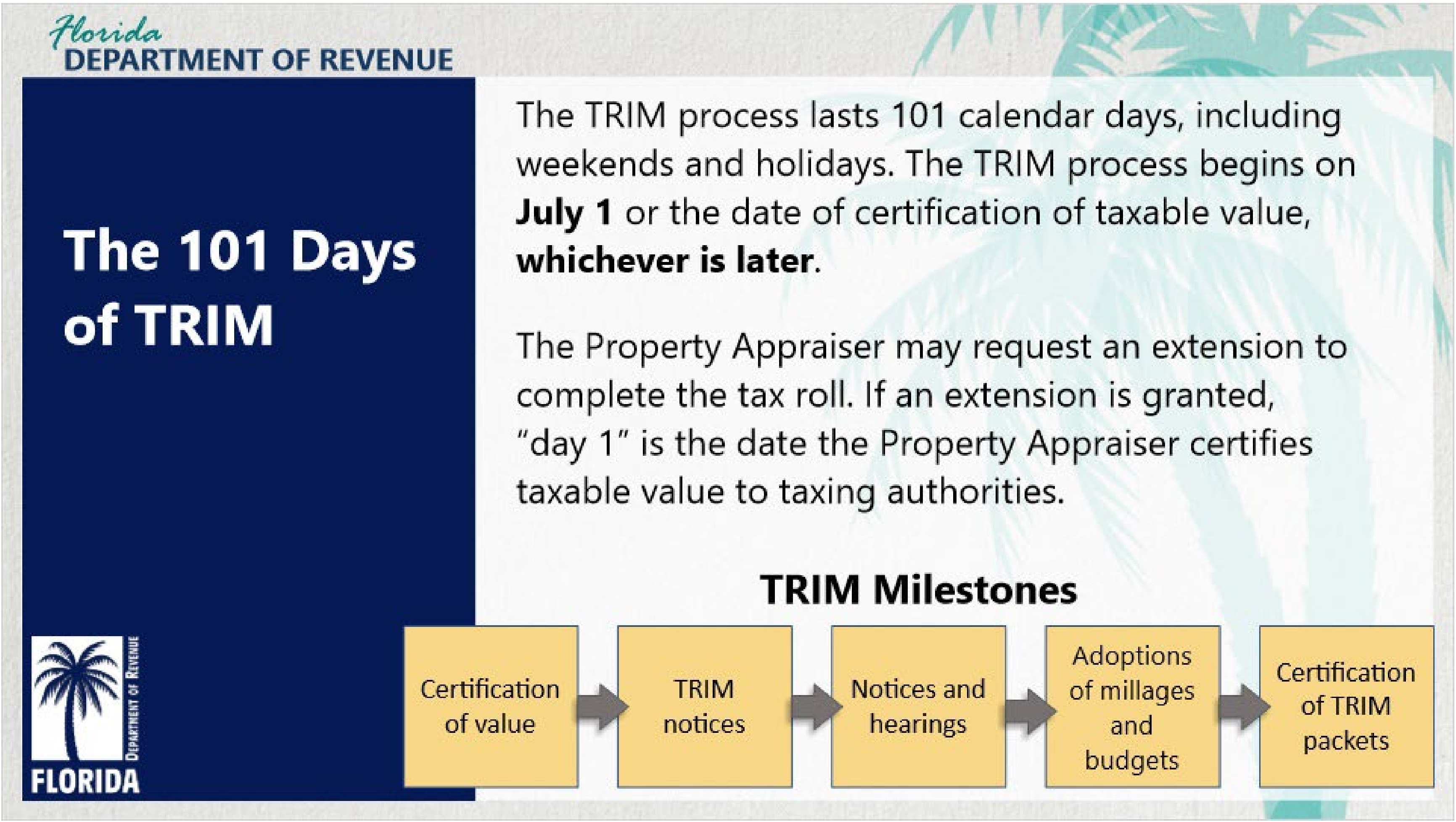
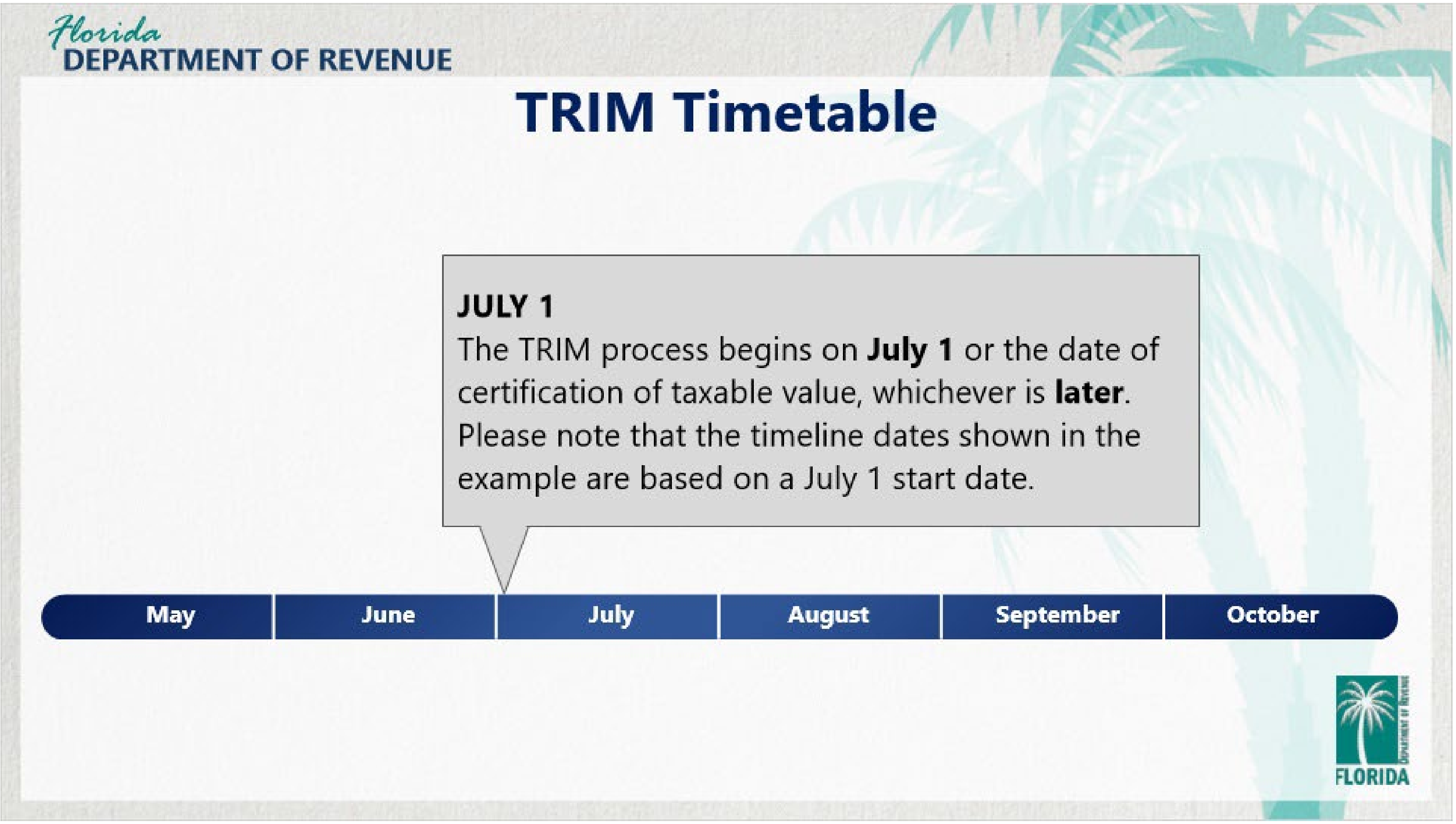
3. TRIM Timetable

3.1 The 101 Days of TRIM

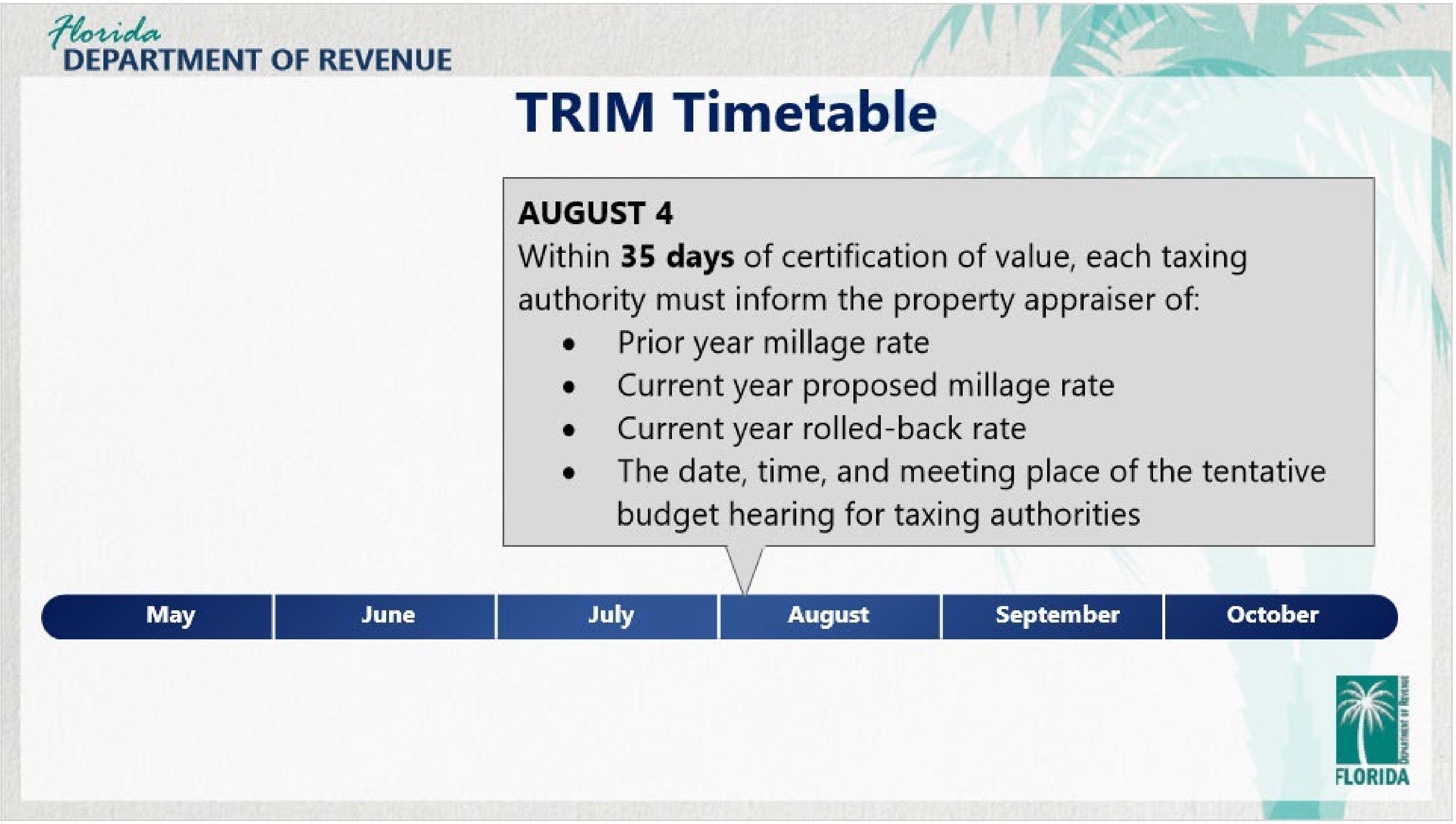


3.2 TRIM Timetable

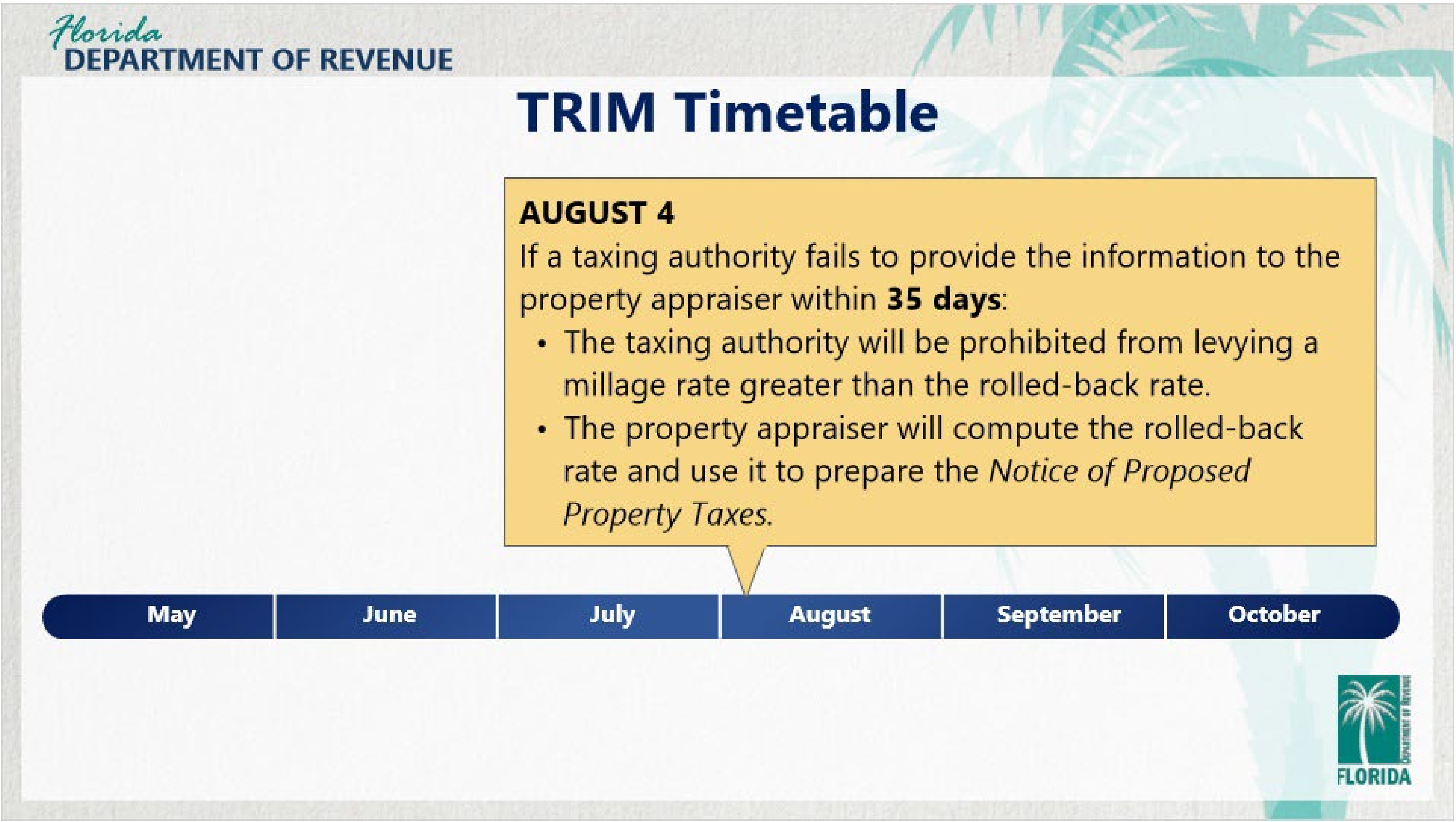
3.3 TRIM Timetable



3.4 TRIM Timetable

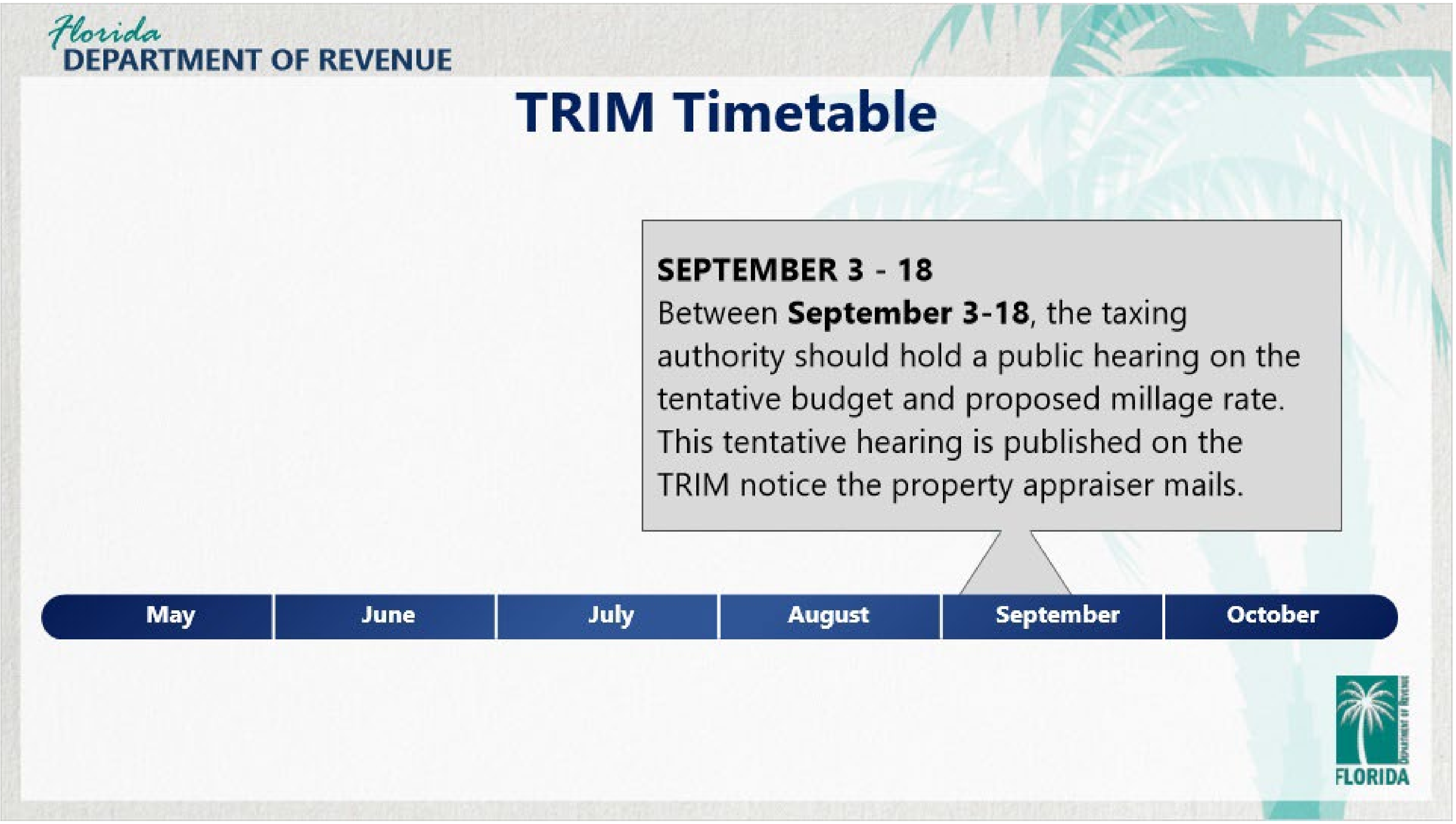


3.5 TRIM Timetable



3.6 TRIM Timetable

3.7 TRIM Timetable



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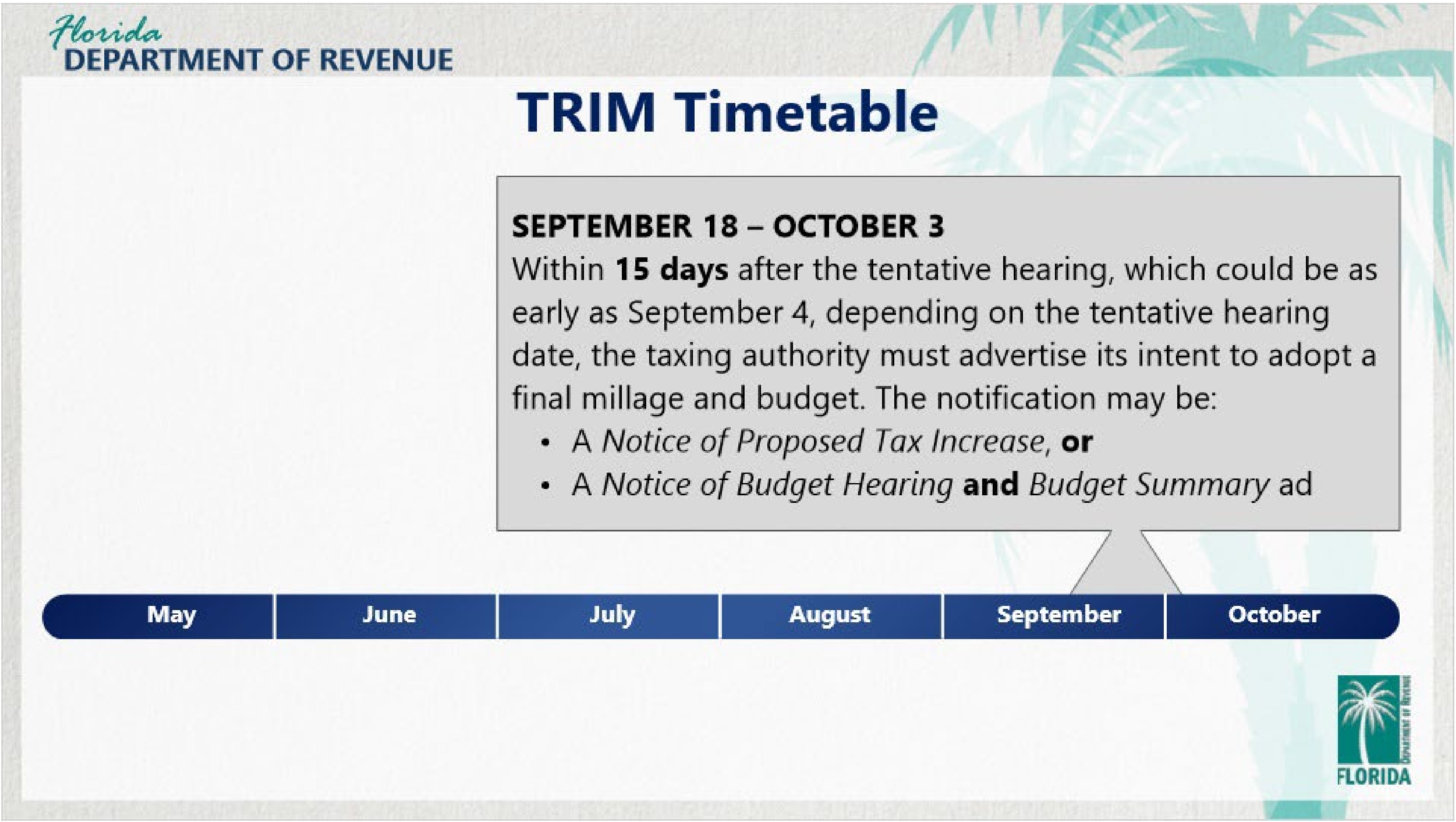
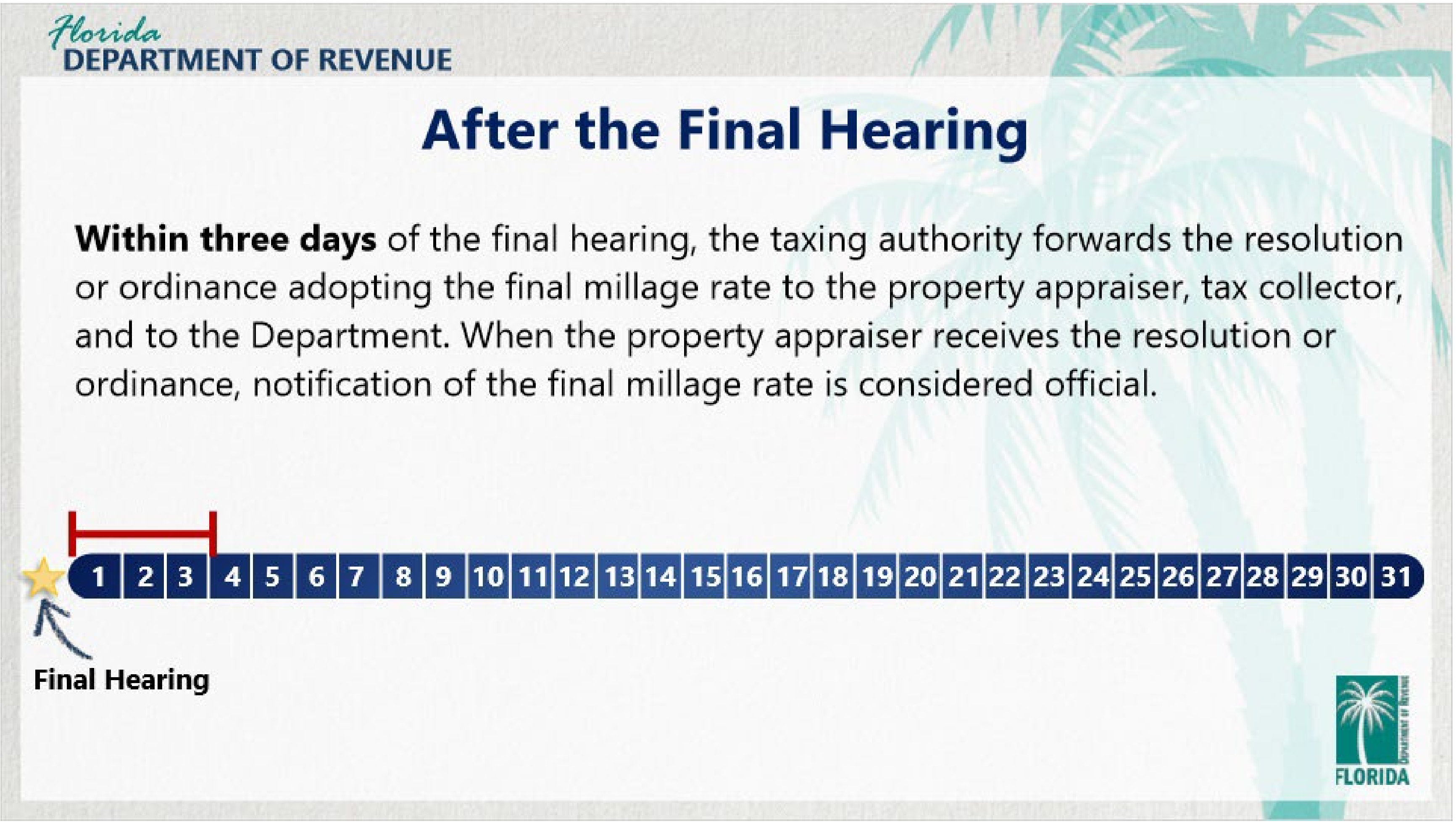
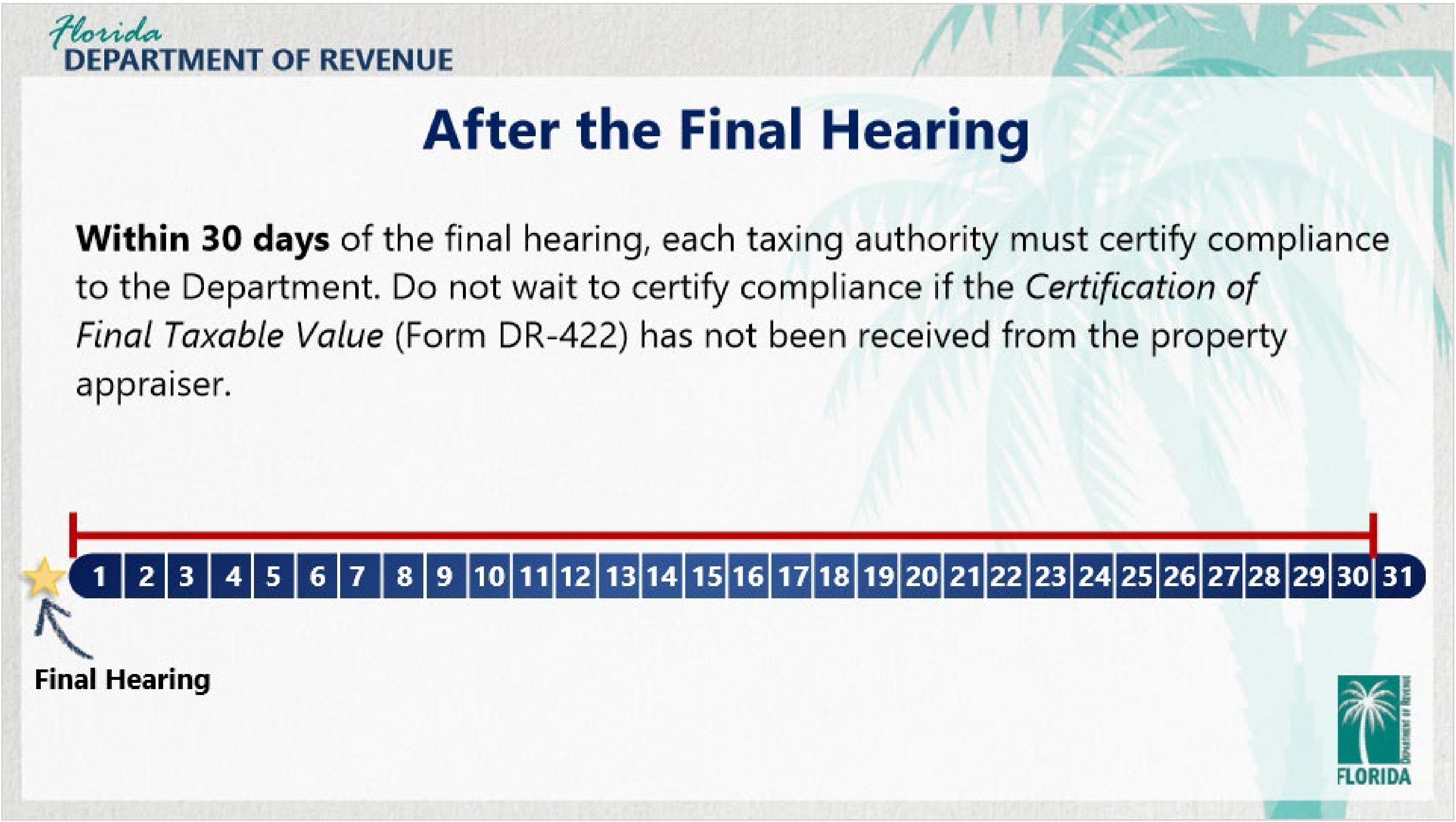


3.9 TRIM Timetable

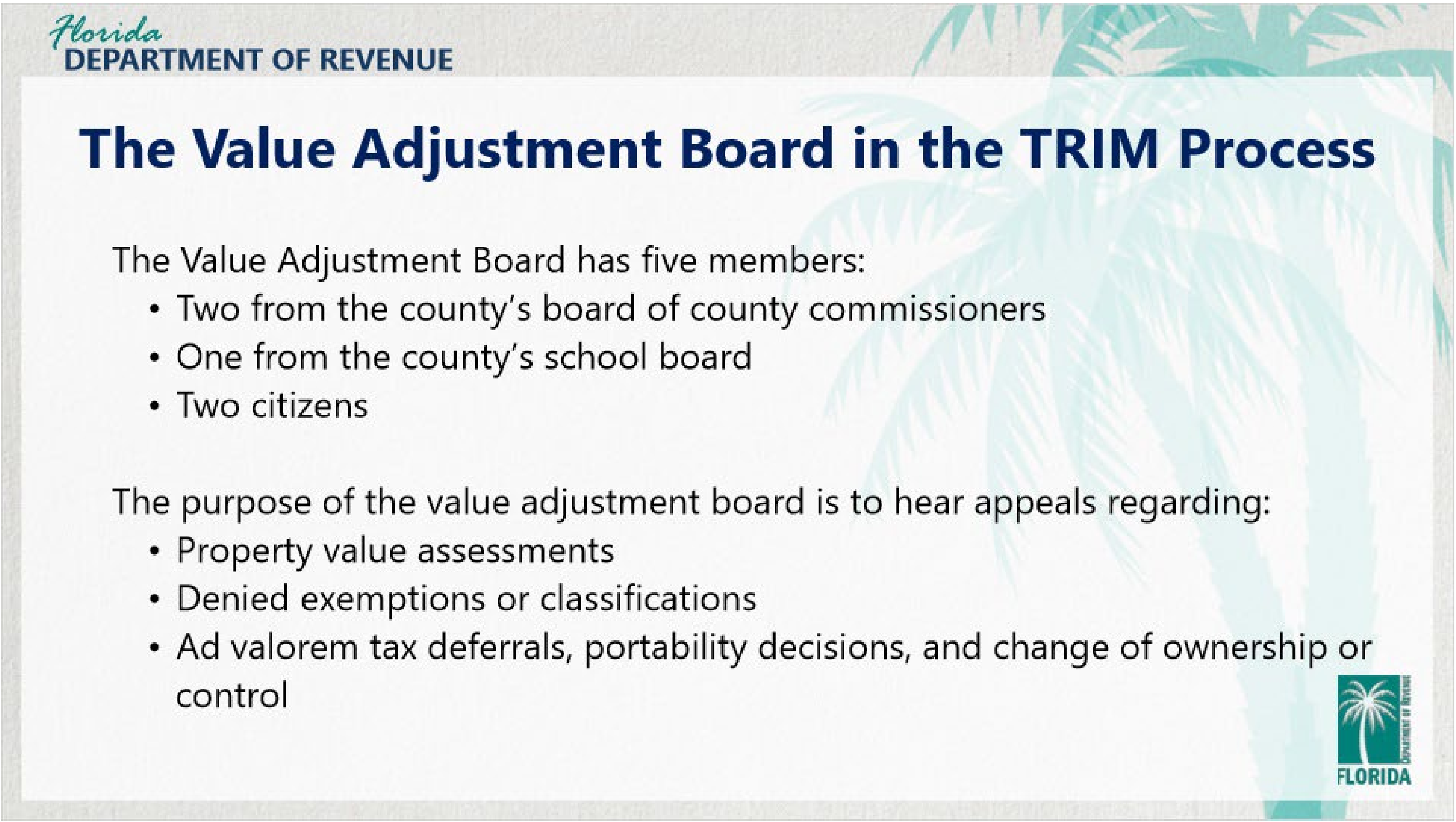
3.10 After the Final Hearing



3.11 After the Final Hearing

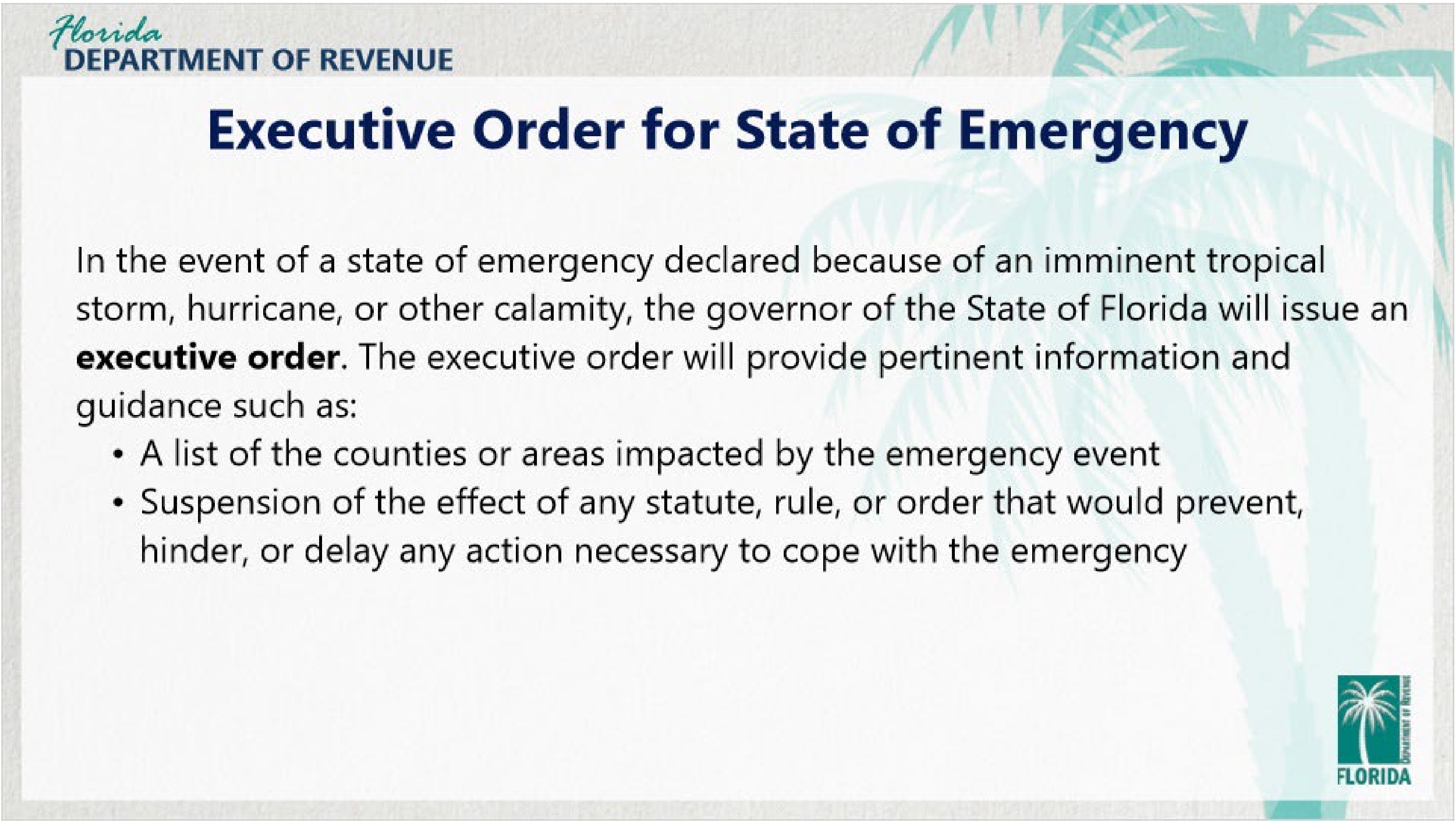


3.12 The Value Adjustment Board in the TRIM Process

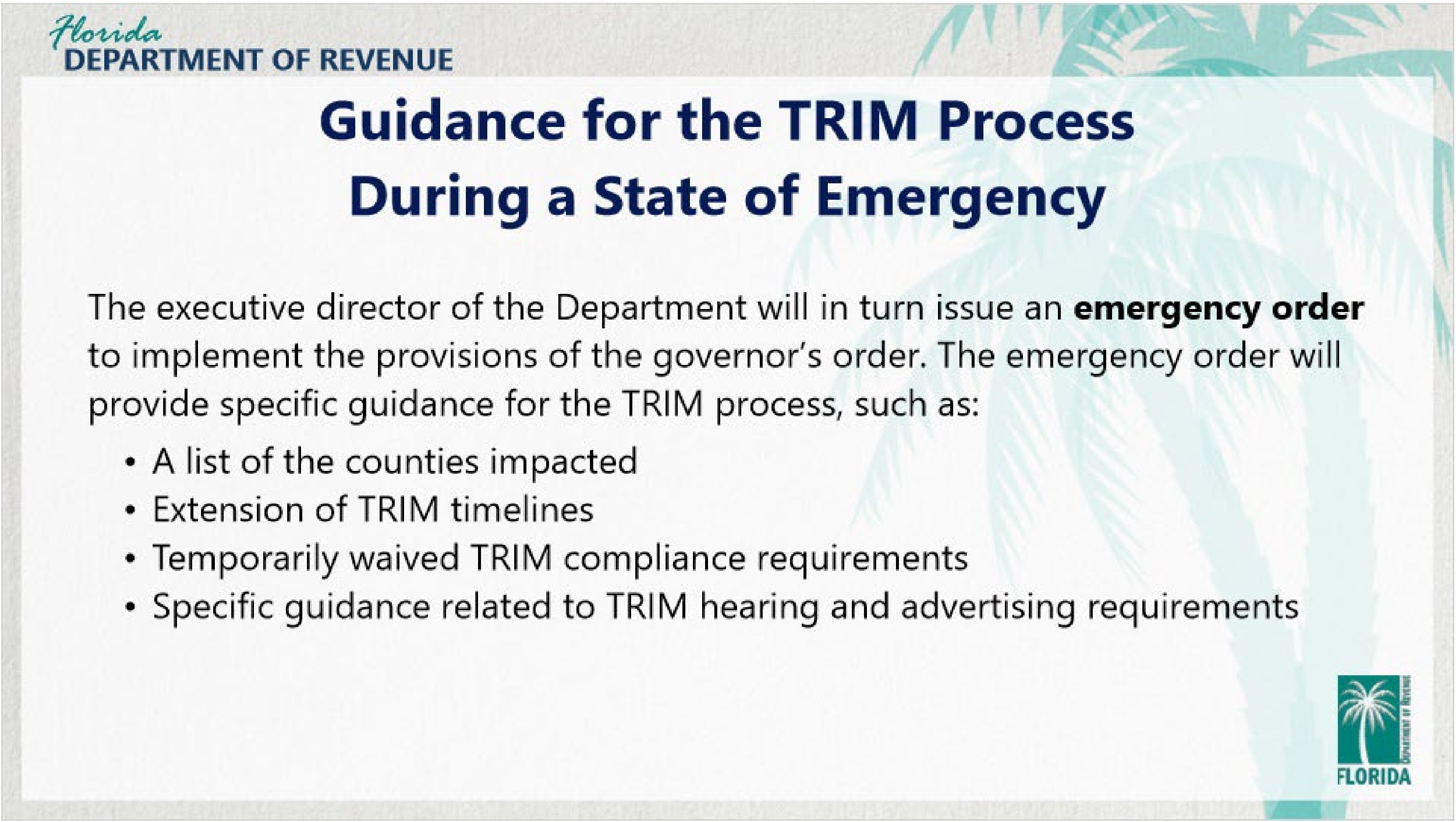


3.13 The Value Adjustment Board in the TRIM Process

3.14 Executive Order for State of Emergency

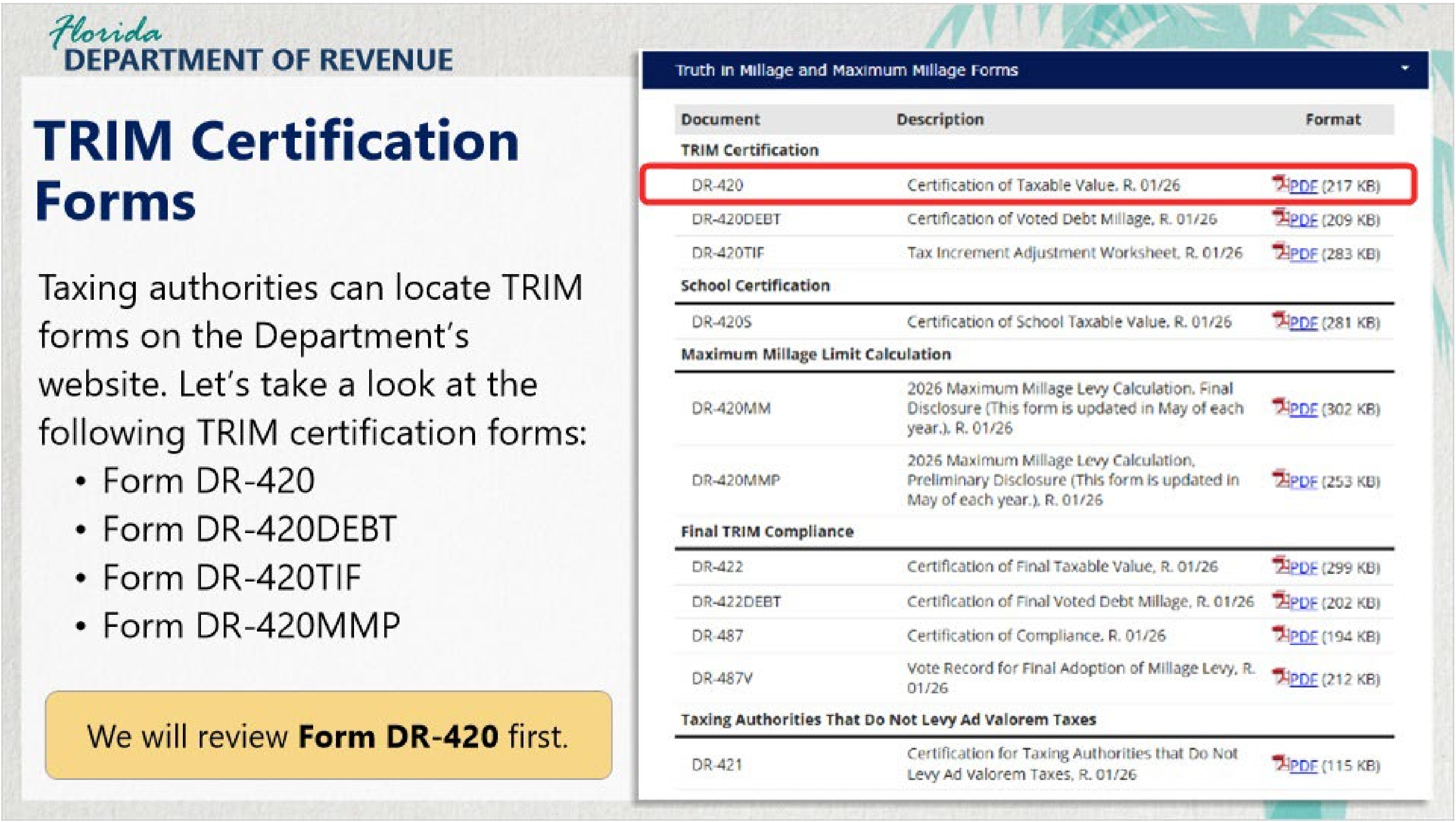


3.15 Guidance for the TRIM Process During a State of Emergency



4. TRIM Certification Forms

4.1 TRIM Certification Forms



Document	Description	Format
TRIM Certification		
DR-420	Certification of Taxable Value, R. 01/26	PDF (217 KB)
DR-420DEBT	Certification of Voted Debt Millage, R. 01/26	PDF (209 KB)
DR-420TIF	Tax Increment Adjustment Worksheet, R. 01/26	PDF (283 KB)
School Certification		
DR-420S	Certification of School Taxable Value, R. 01/26	PDF (281 KB)
Maximum Millage Limit Calculation		
DR-420MM	2026 Maximum Millage Levy Calculation, Final Disclosure (This form is updated in May of each year.), R. 01/26	PDF (302 KB)
DR-420MMP	2026 Maximum Millage Levy Calculation, Preliminary Disclosure (This form is updated in May of each year.), R. 01/26	PDF (253 KB)
Final TRIM Compliance		
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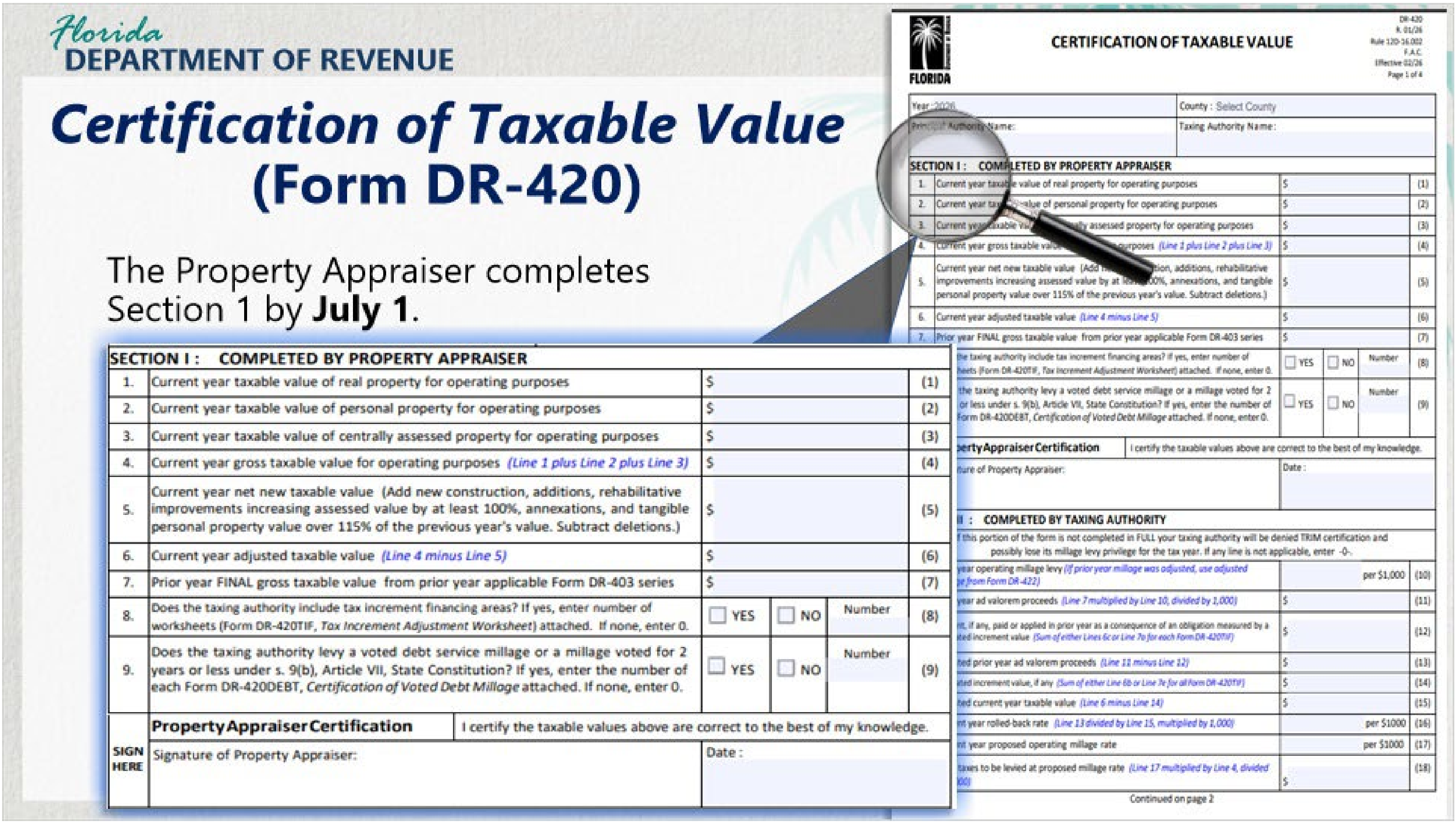
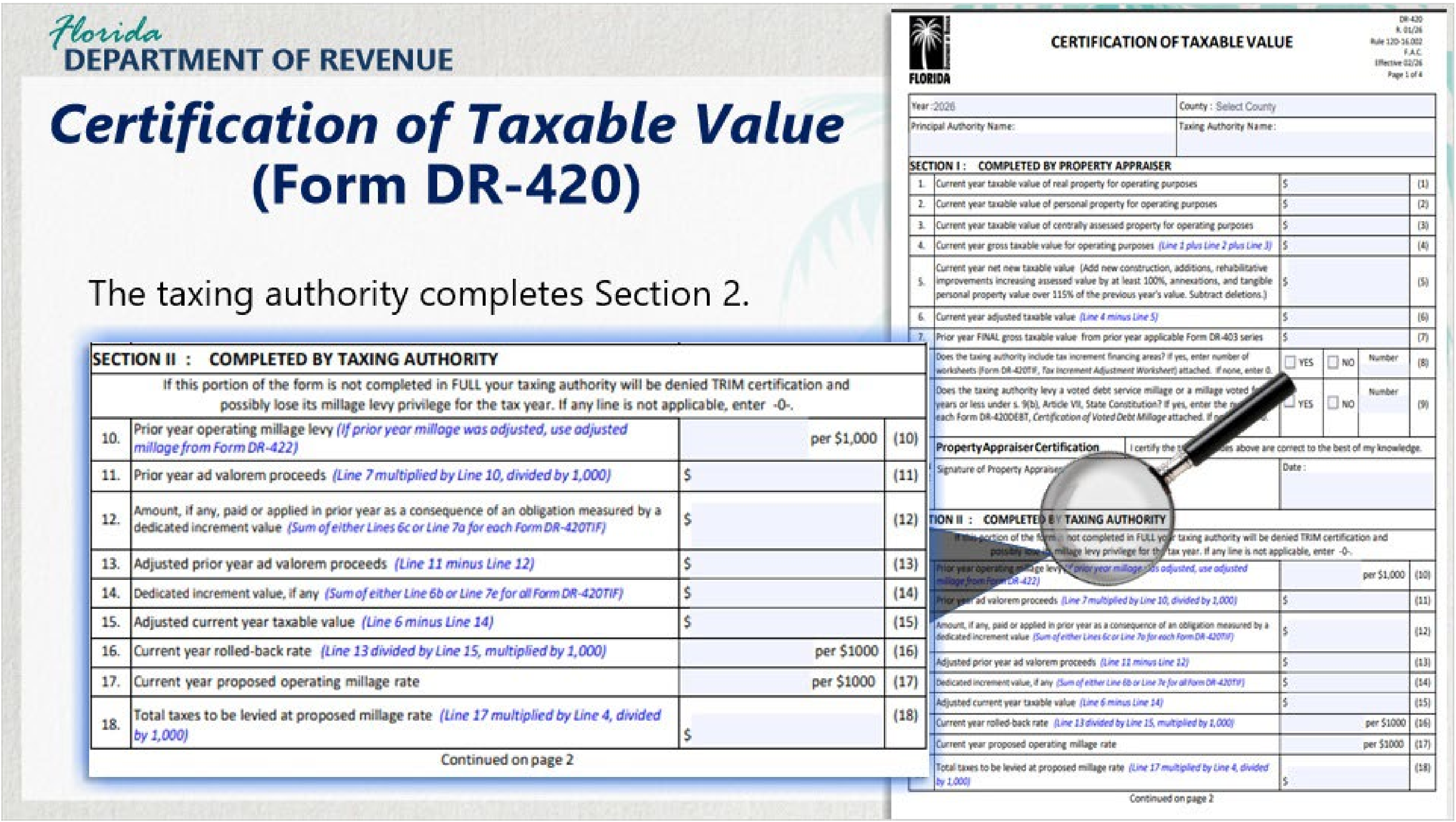
DR-422DEBT	Certification of Final Voted Debt Millage, R. 01/26	PDF (202 KB)
DR-487	Certification of Compliance, R. 01/26	PDF (194 KB)
DR-487V	Vote Record for Final Adoption of Millage Levy, R. 01/26	PDF (212 KB)
Taxing Authorities That Do Not Levy Ad Valorem Taxes		
DR-421	Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes, R. 01/26	PDF (115 KB)

4.2 Certification of Taxable Value (Form DR-420)

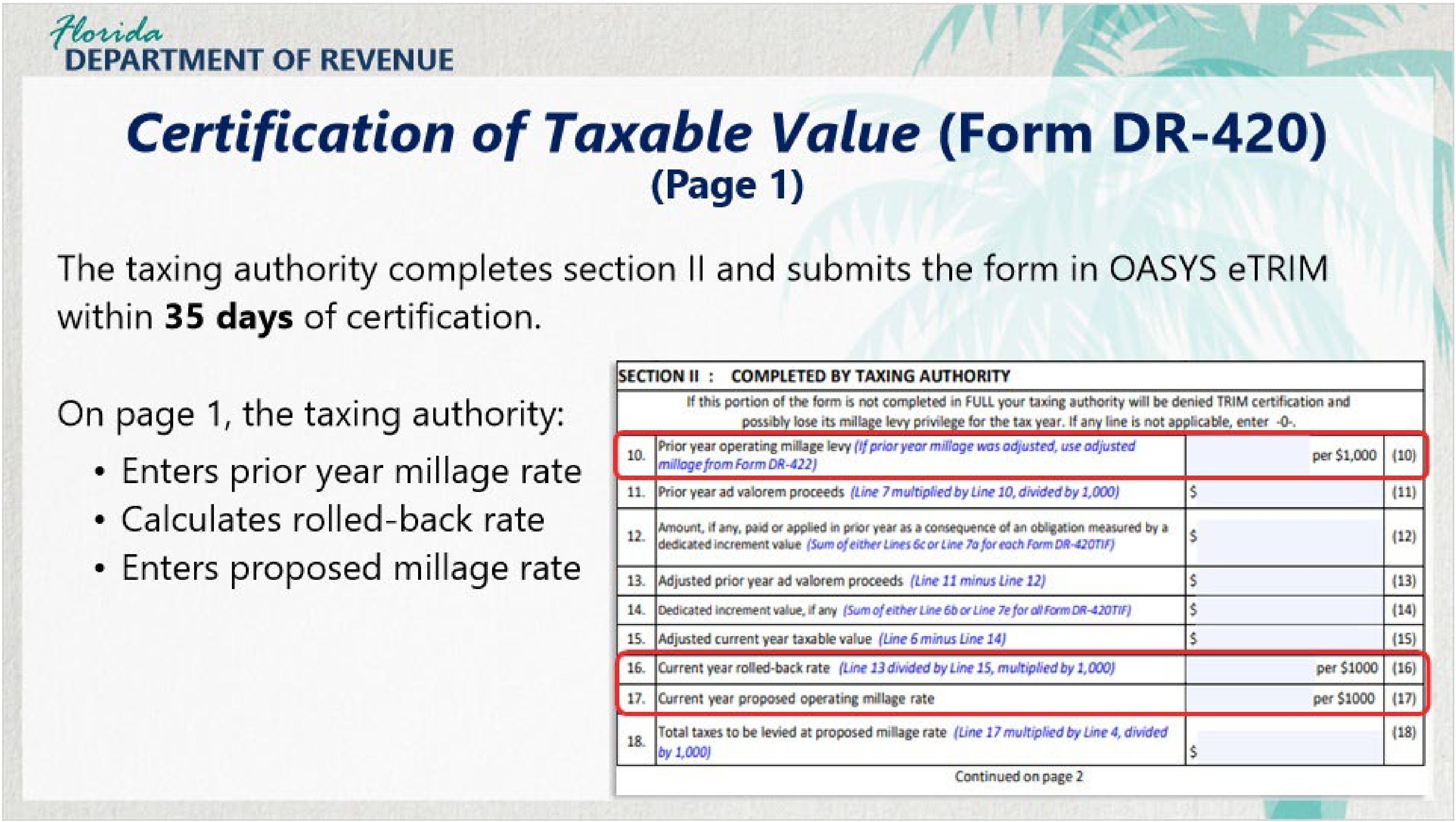


SECTION I :	COMPLETED BY PROPERTY APPRAISER					
1.	Current year taxable value of real property for operating purposes	$				(1)
2.	Current year taxable value of personal property for operating purposes	$				(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$				(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$				(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 *(Line 4 minus Line 5)*	$				(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$				(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (Form DR-420TIF, *Tax Increment Adjustment Worksheet*) attached. If none, enter 0.	☐ YES	☐ NO	Number		(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of each Form DR-420DEBT, *Certification of Voted Debt Millage* attached. If none, enter 0.	☐ YES	☐ NO	Number		(9)
	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.				
SIGN HERE	Signature of Property Appraiser:	Date :				

4.3 Certification of Taxable Value (Form DR-420)



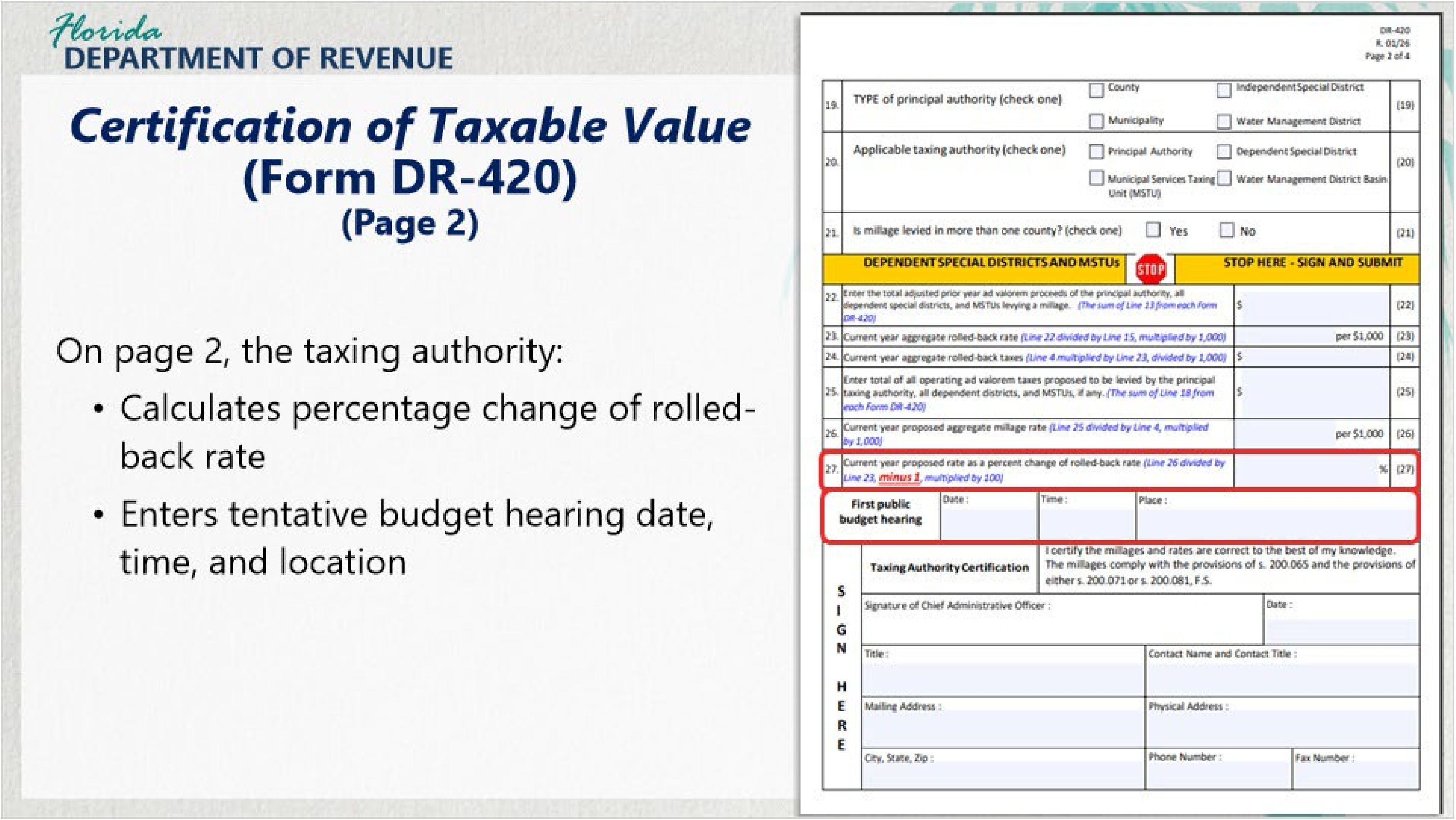
4.4 Certification of Taxable Value (Form DR-420) (Page 1)



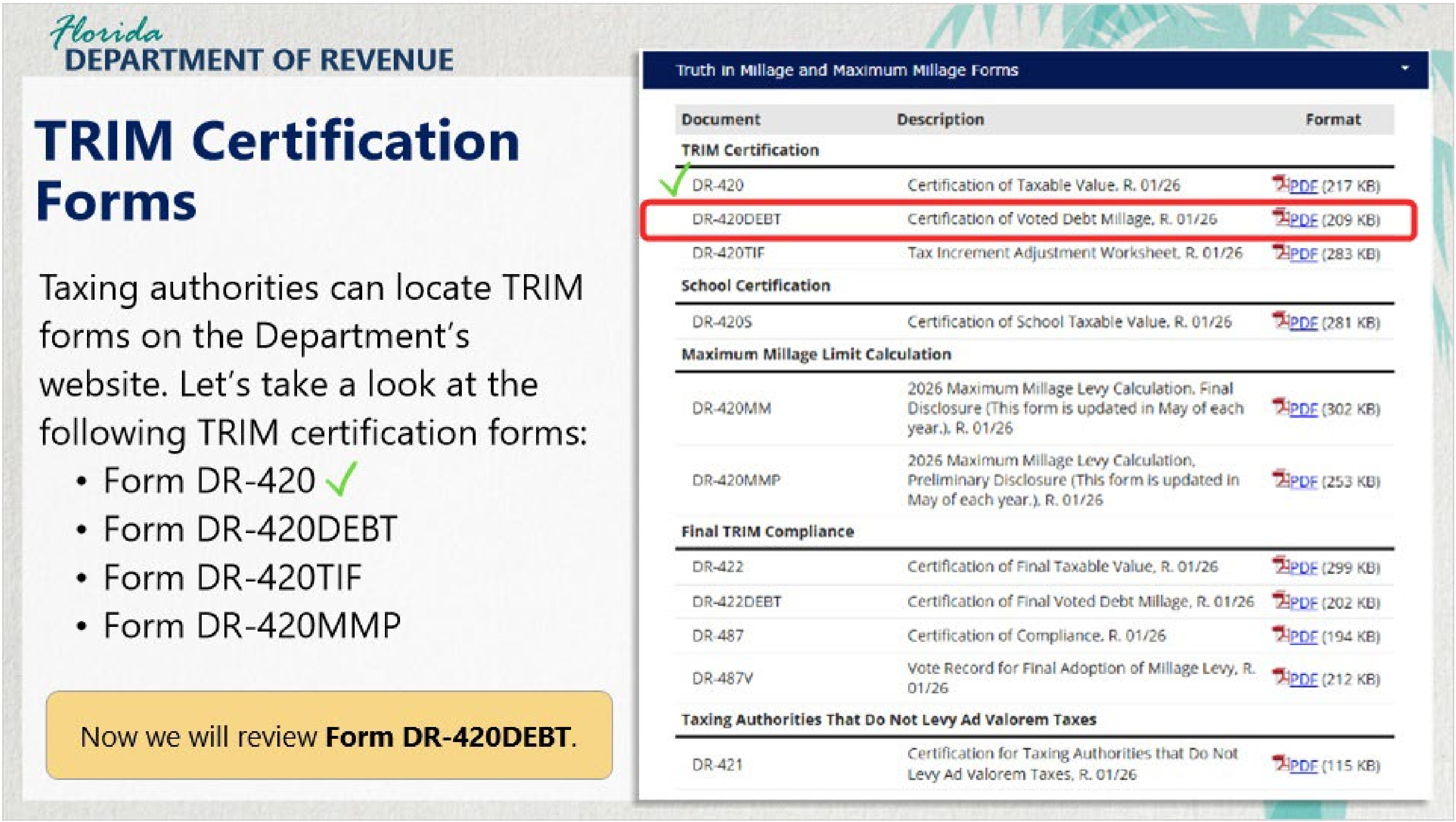
SECTION II : COMPLETED BY TAXING AUTHORITY			
	If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.		
10.	Prior year operating millage levy *(If prior year millage was adjusted, use adjusted millage from Form DR-422)*	per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for each Form DR-420TIF)*	$	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all Form DR-420TIF)*	$	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	per $1000	(16)
17.	Current year proposed operating millage rate	per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$	(18)

Continued on page 2

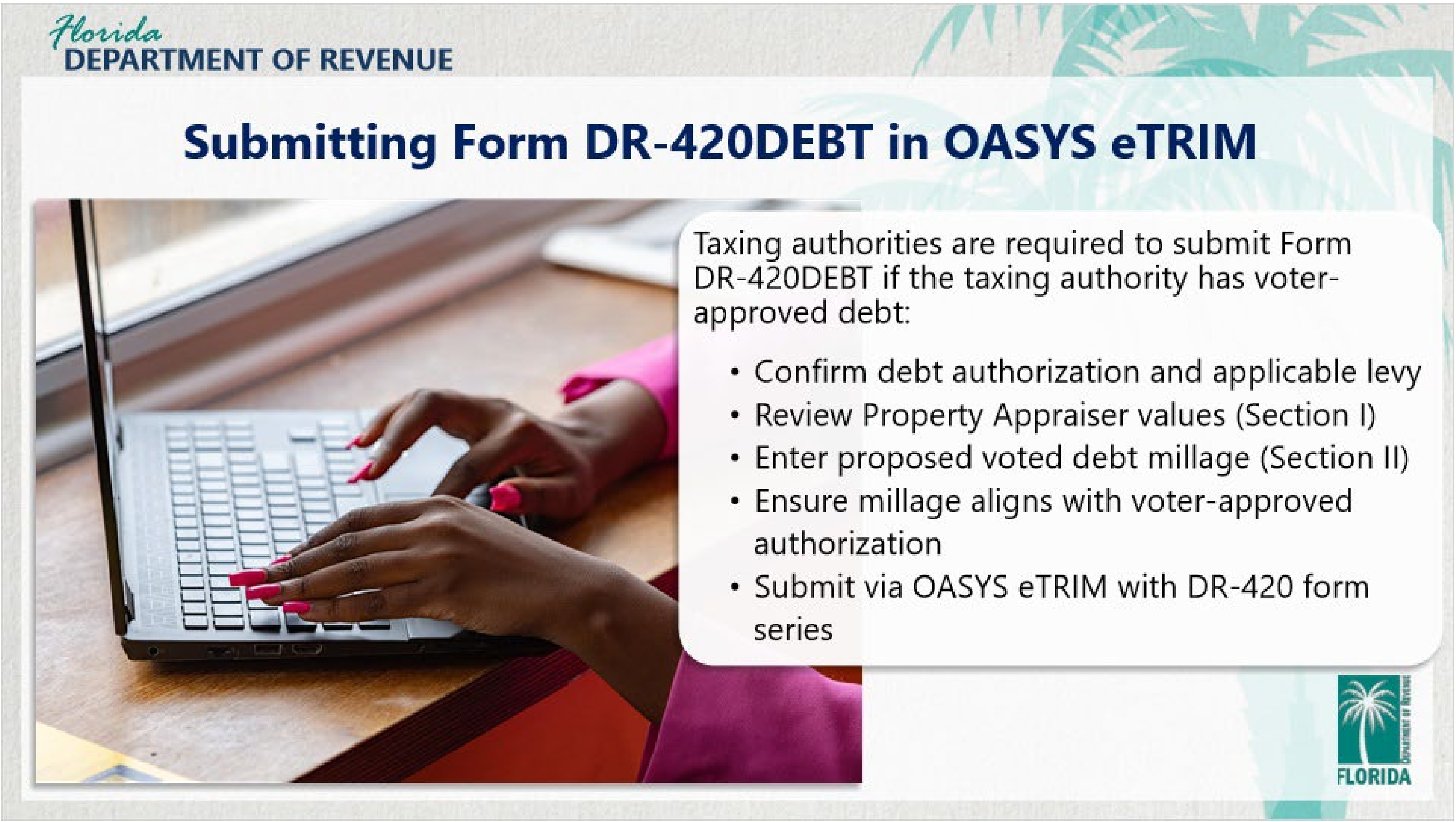
4.5 Certification of Taxable Value (Form DR-420) (Page 2)



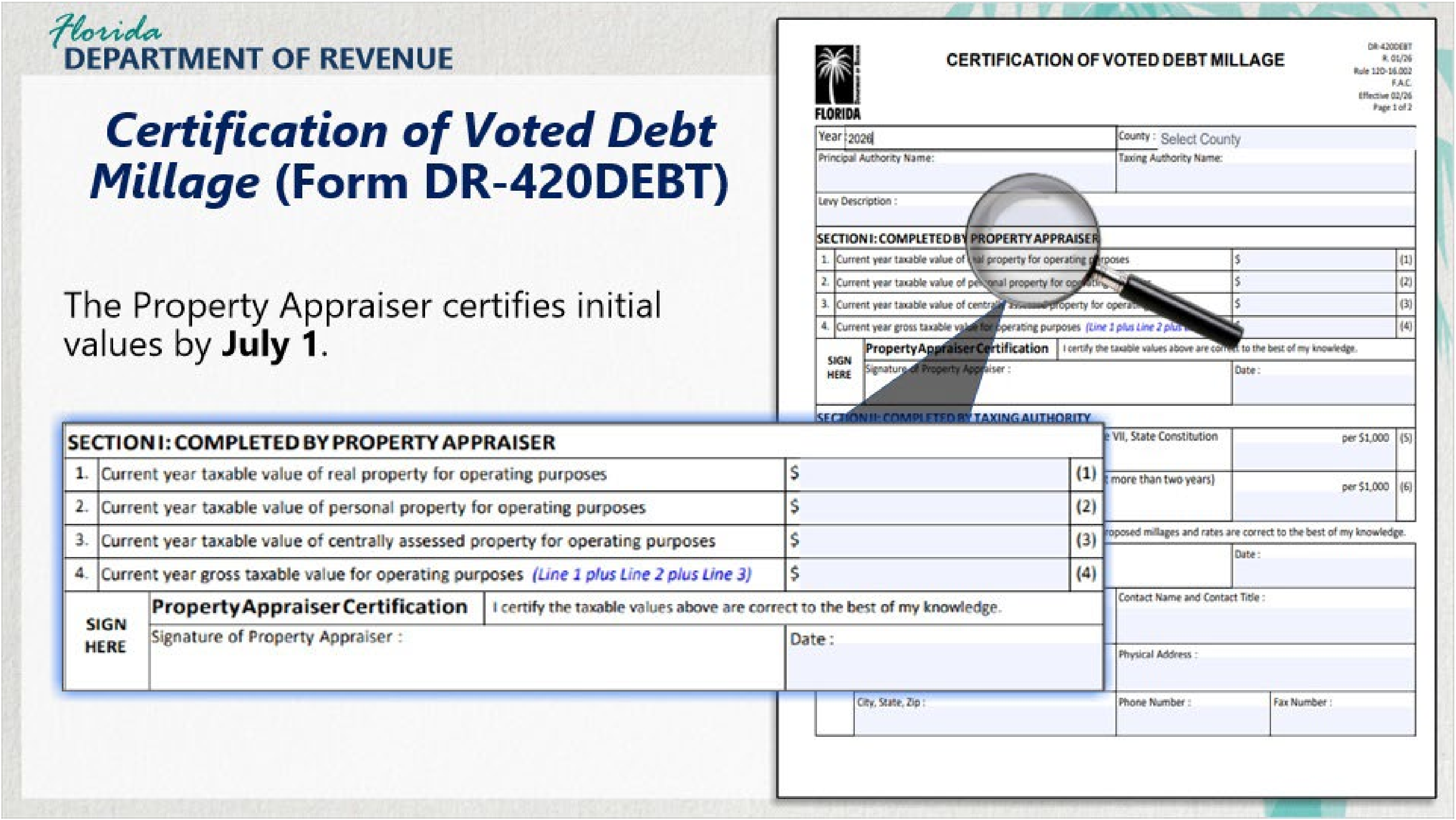
4.6 TRIM Certification Forms



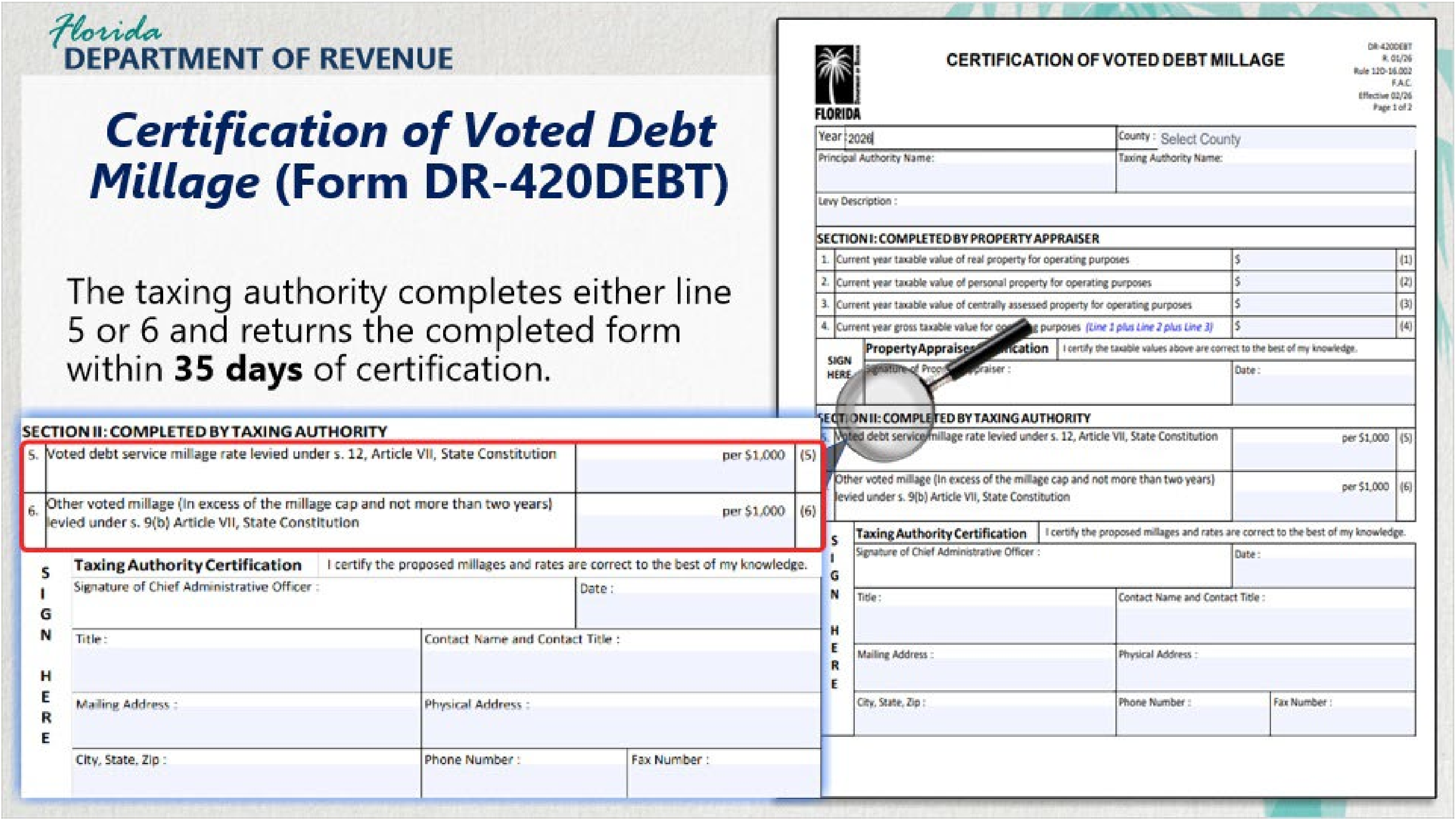
4.7 Submitting Form DR-420DEBT in OASYS eTRIM



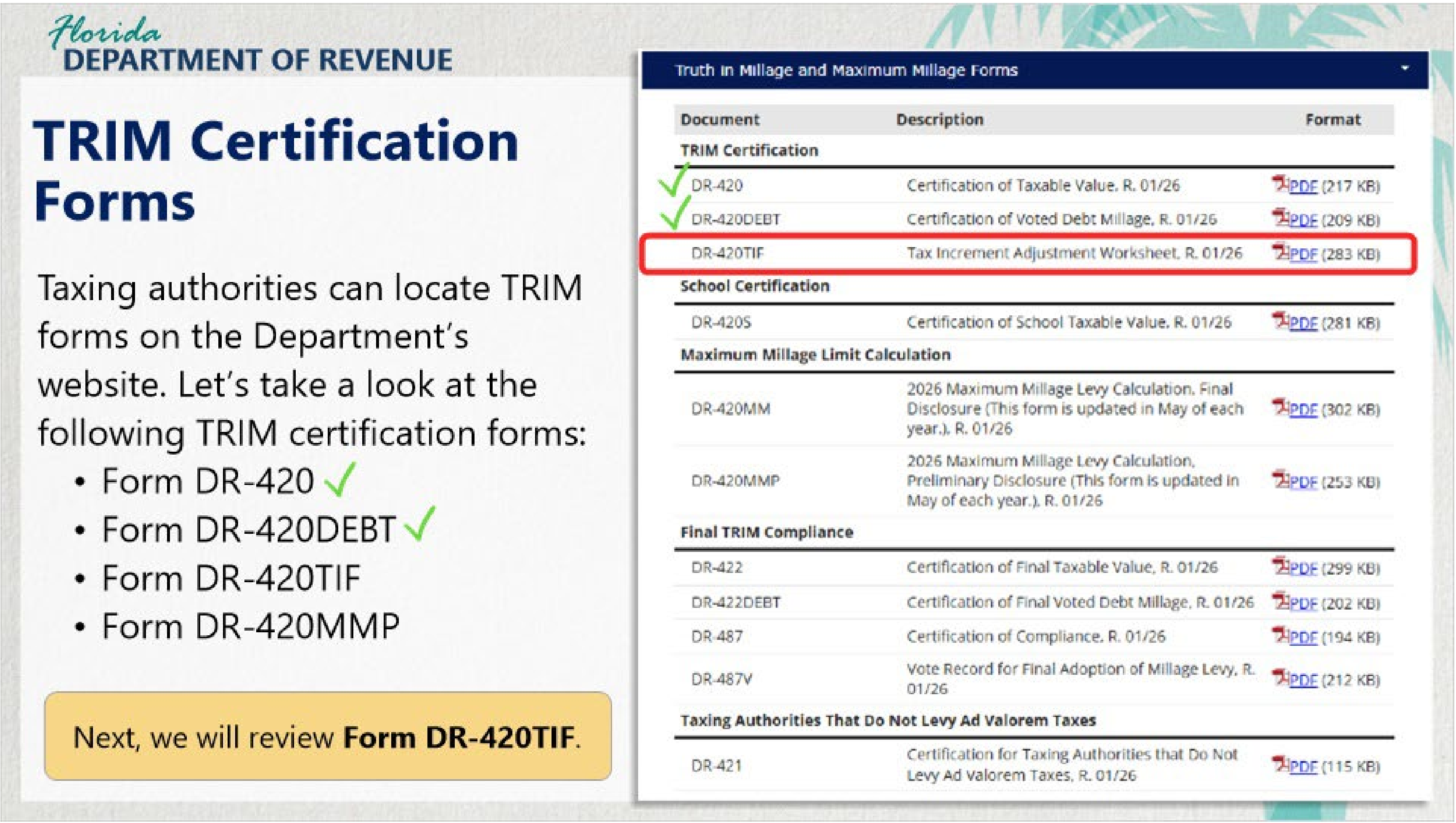
4.8 Certification of Voted Debt Millage (Form DR-420DEBT)



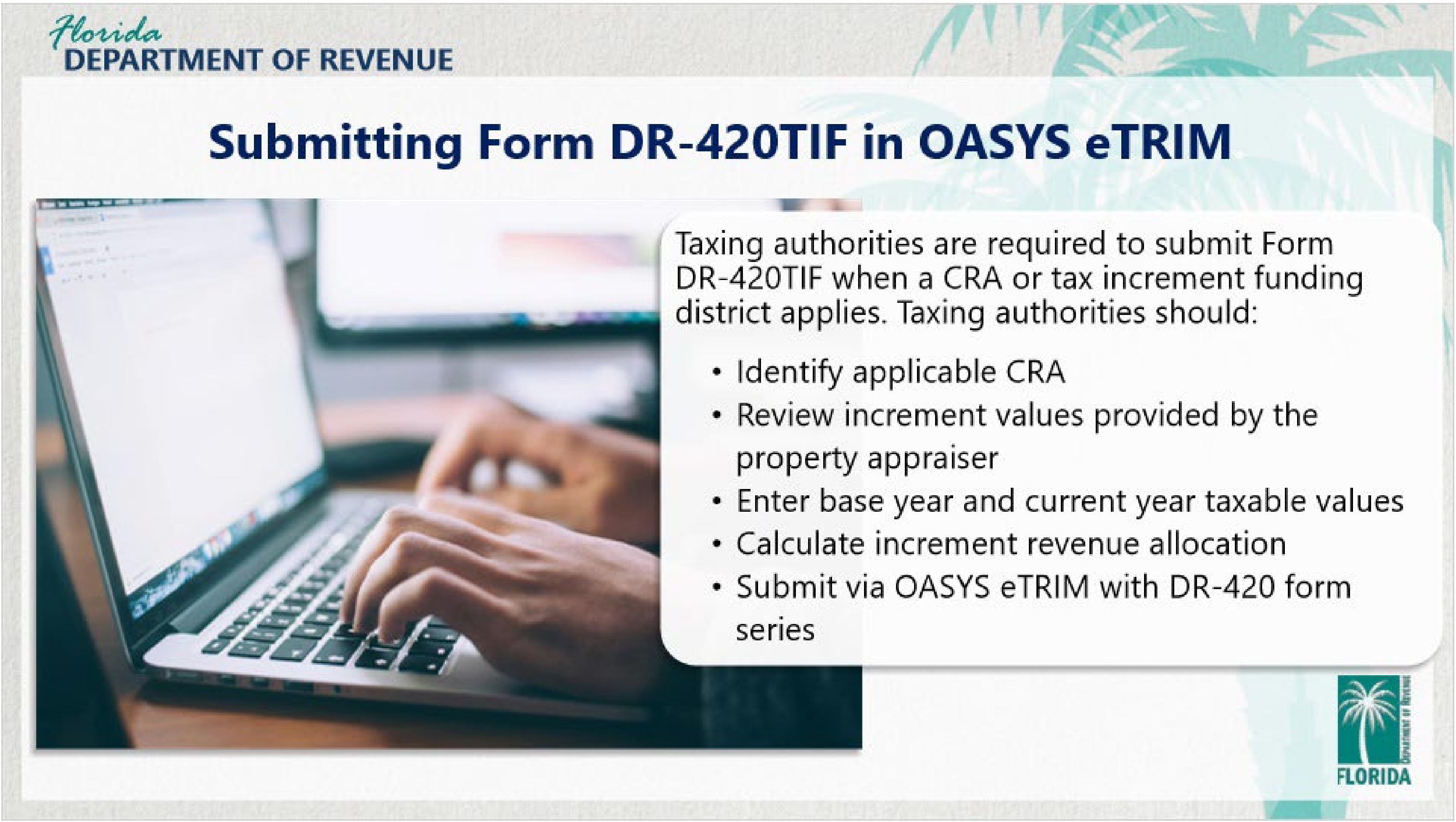
4.9 Certification of Voted Debt Millage (Form DR-420DEBT)



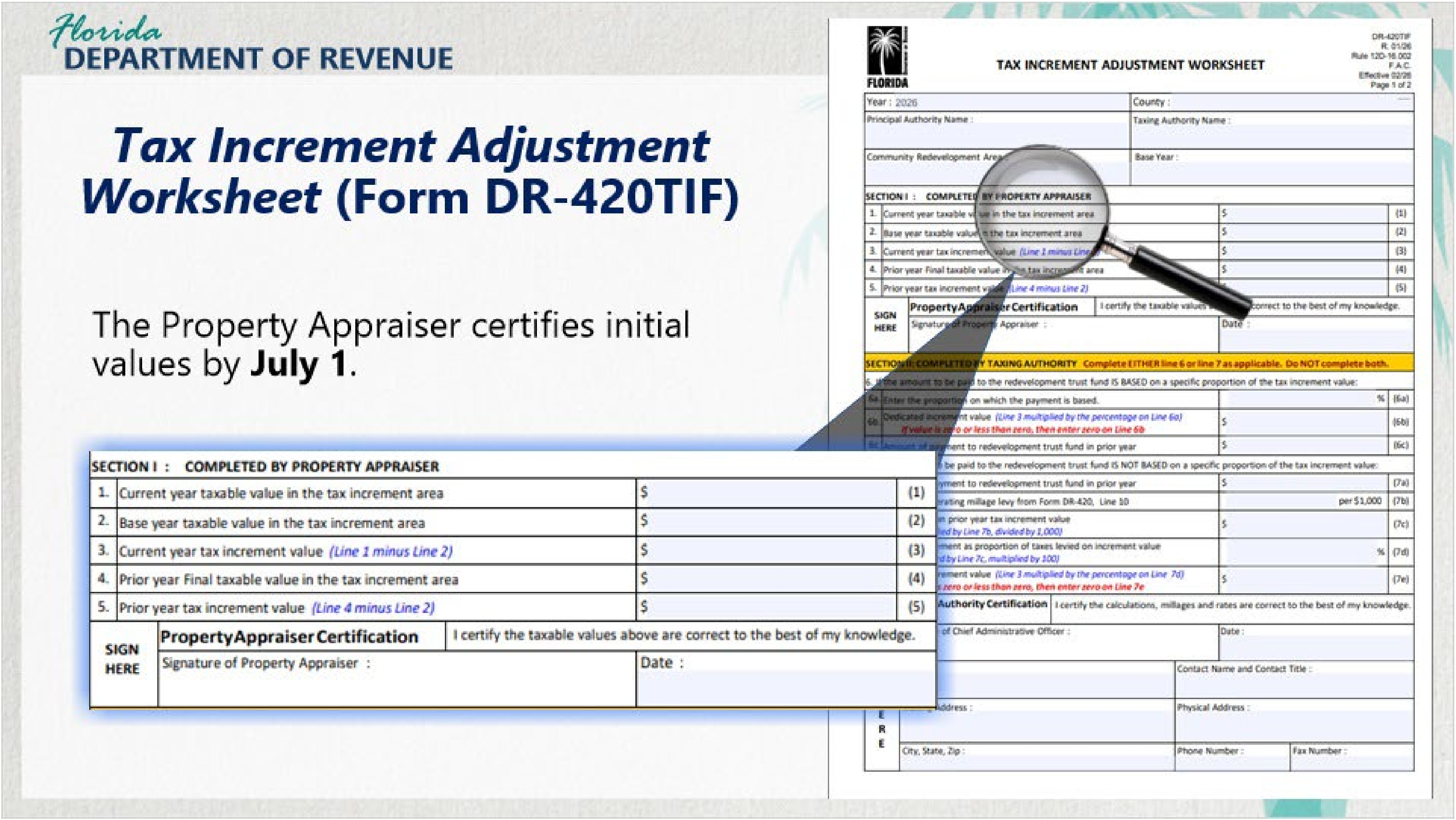
4.10 TRIM Certification Forms



4.11 Submitting Form DR-420TIF in OASYS eTRIM



4.12 Tax Increment Adjustment Worksheet (Form DR-420TIF)



4.13 Tax Increment Adjustment Worksheet (Form DR-420TIF)

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Tax Increment Adjustment Worksheet (Form DR-420TIF)

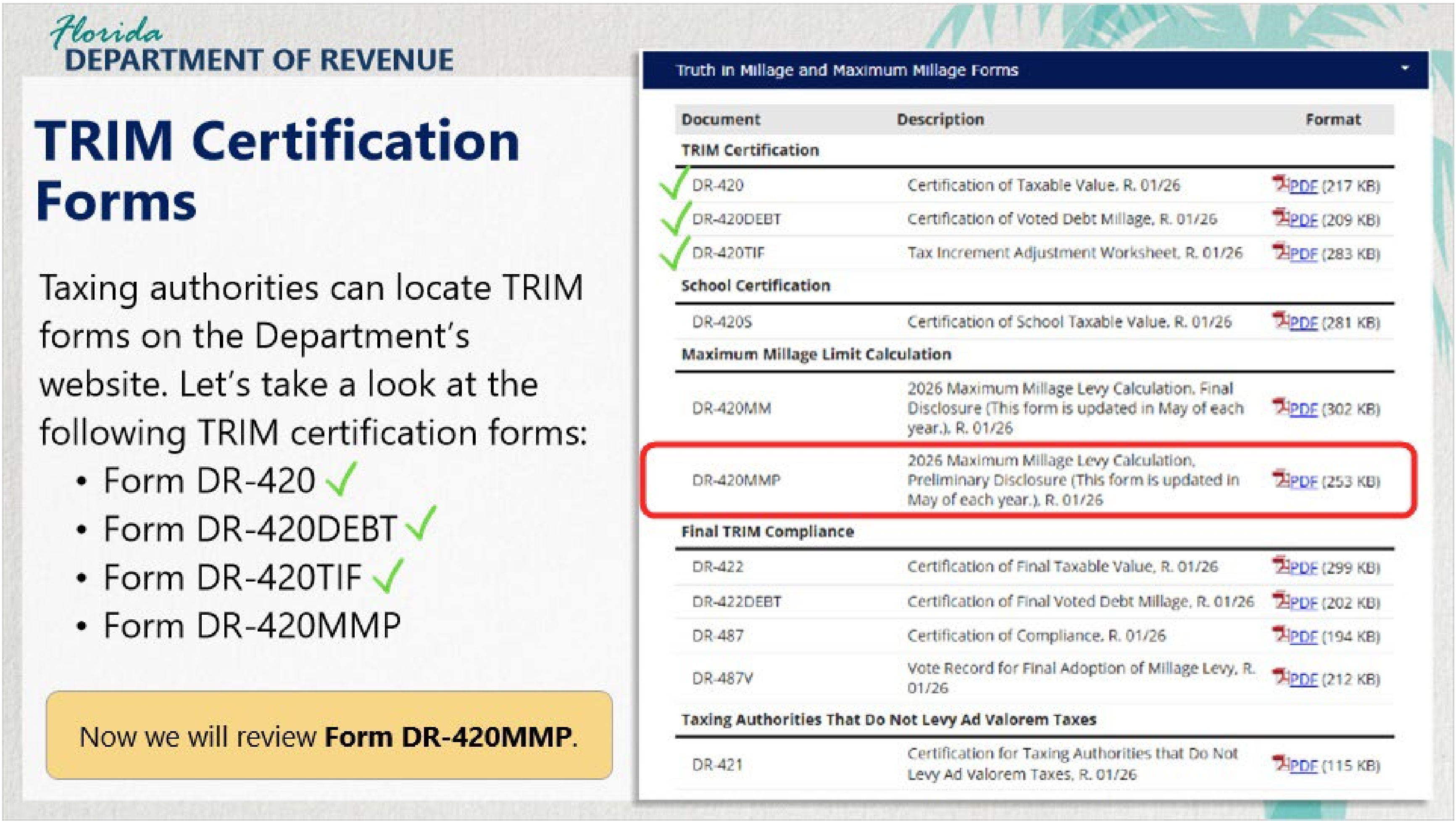
The taxing authority:

- Completes either line 6 or line 7
- Returns completed form within **35 days** of certification

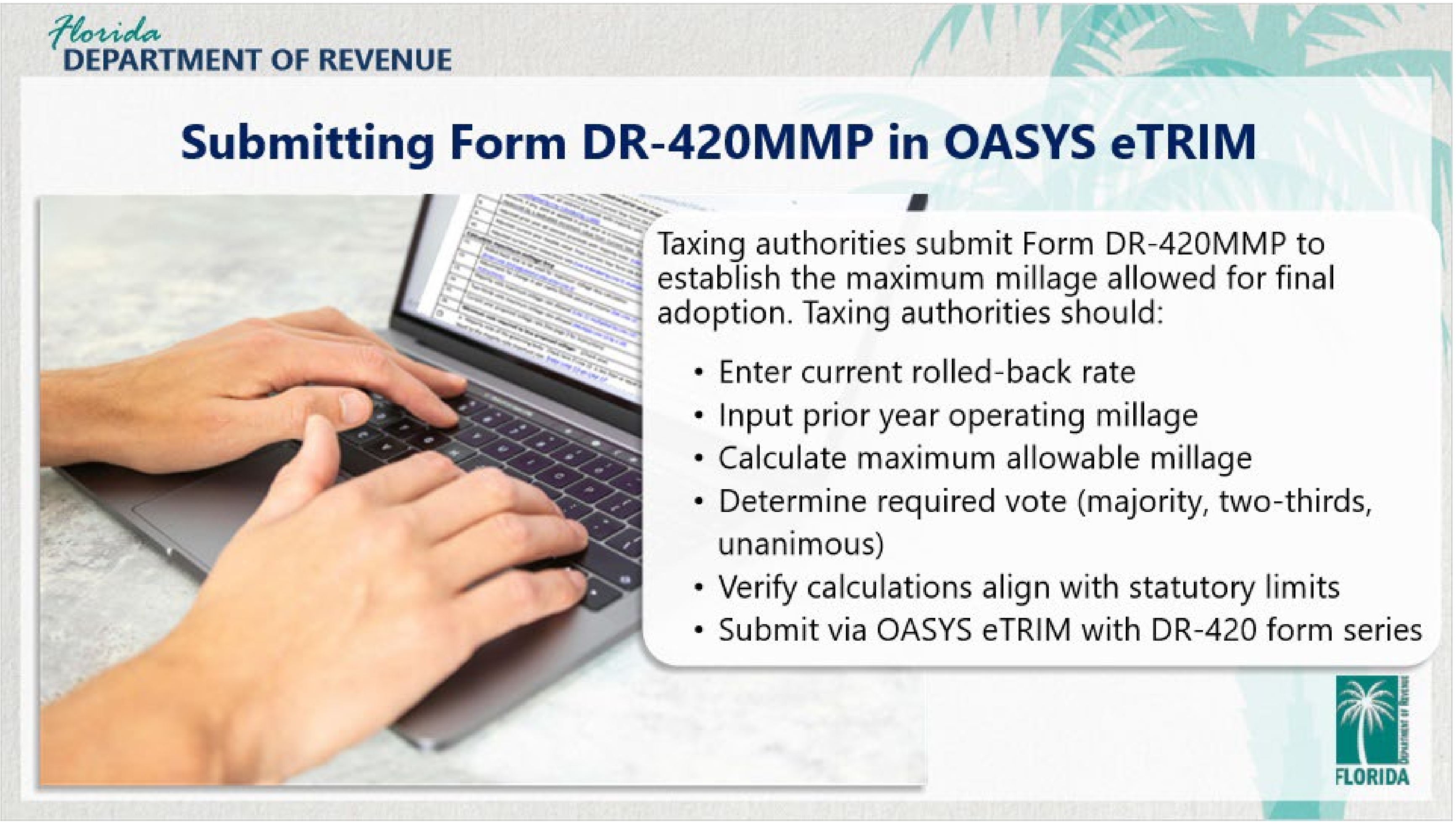
SECTION II: COMPLETED BY TAXING AUTHORITY Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.			
6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:			
6a.	Enter the proportion on which the payment is based.	%	(6a)
6b.	Dedicated increment value *(Line 3 multiplied by the percentage on Line 6a)* *If value is zero or less than zero, then enter zero on Line 6b*	$	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	$	(6c)
7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:			
7a.	Amount of payment to redevelopment trust fund in prior year	$	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10	per $1,000	(7b)
7c.	Taxes levied on prior year tax increment value *(Line 5 multiplied by Line 7b, divided by 1,000)*	$	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value *(Line 7a divided by Line 7c, multiplied by 100)*	%	(7d)
7e.	Dedicated increment value *(Line 3 multiplied by the percentage on Line 7d)* *If value is zero or less than zero, then enter zero on Line 7e*	$	(7e)

SIGN HERE	**Taxing Authority Certification**	I certify the calculations, millages and rates are correct to the best of my knowledge.	
	Signature of Chief Administrative Officer :	Date :	
	Title :	Contact Name and Contact Title :	
	Mailing Address :	Physical Address :	
	City, State, Zip :	Phone Number :	Fax Number :

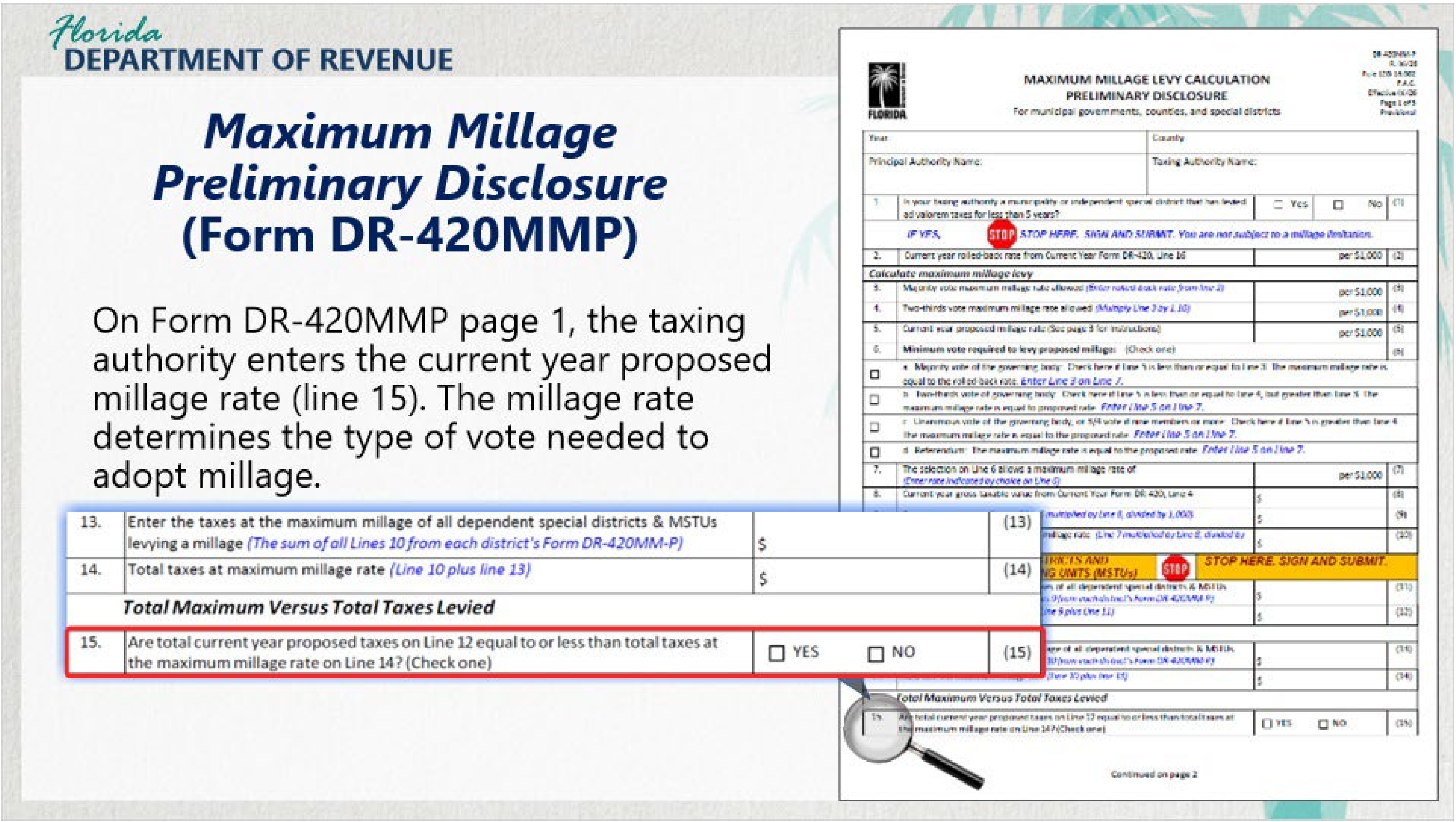
4.14 TRIM Certification Forms



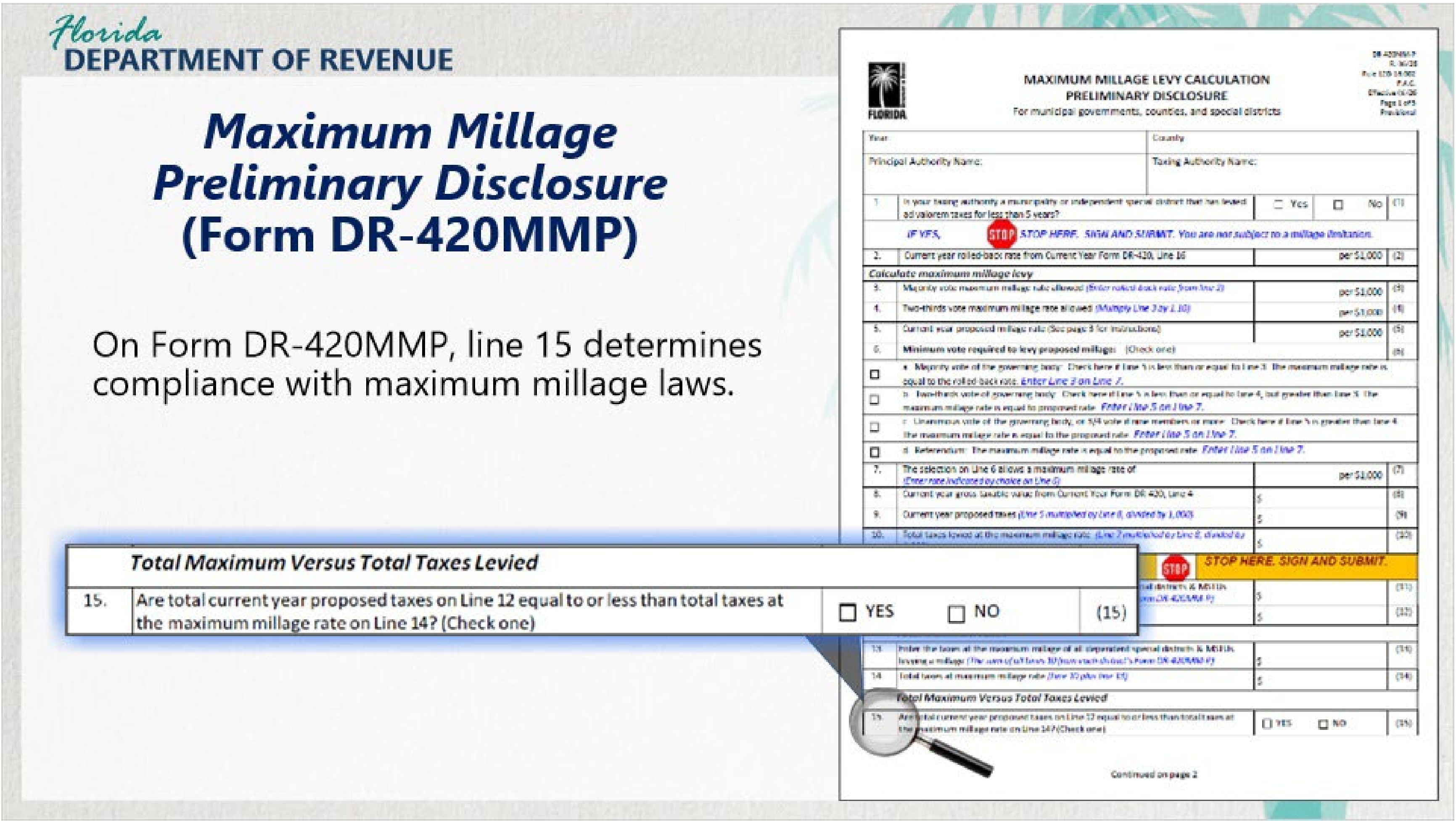
4.15 Submitting Form DR-420MMP in OASYS eTRIM



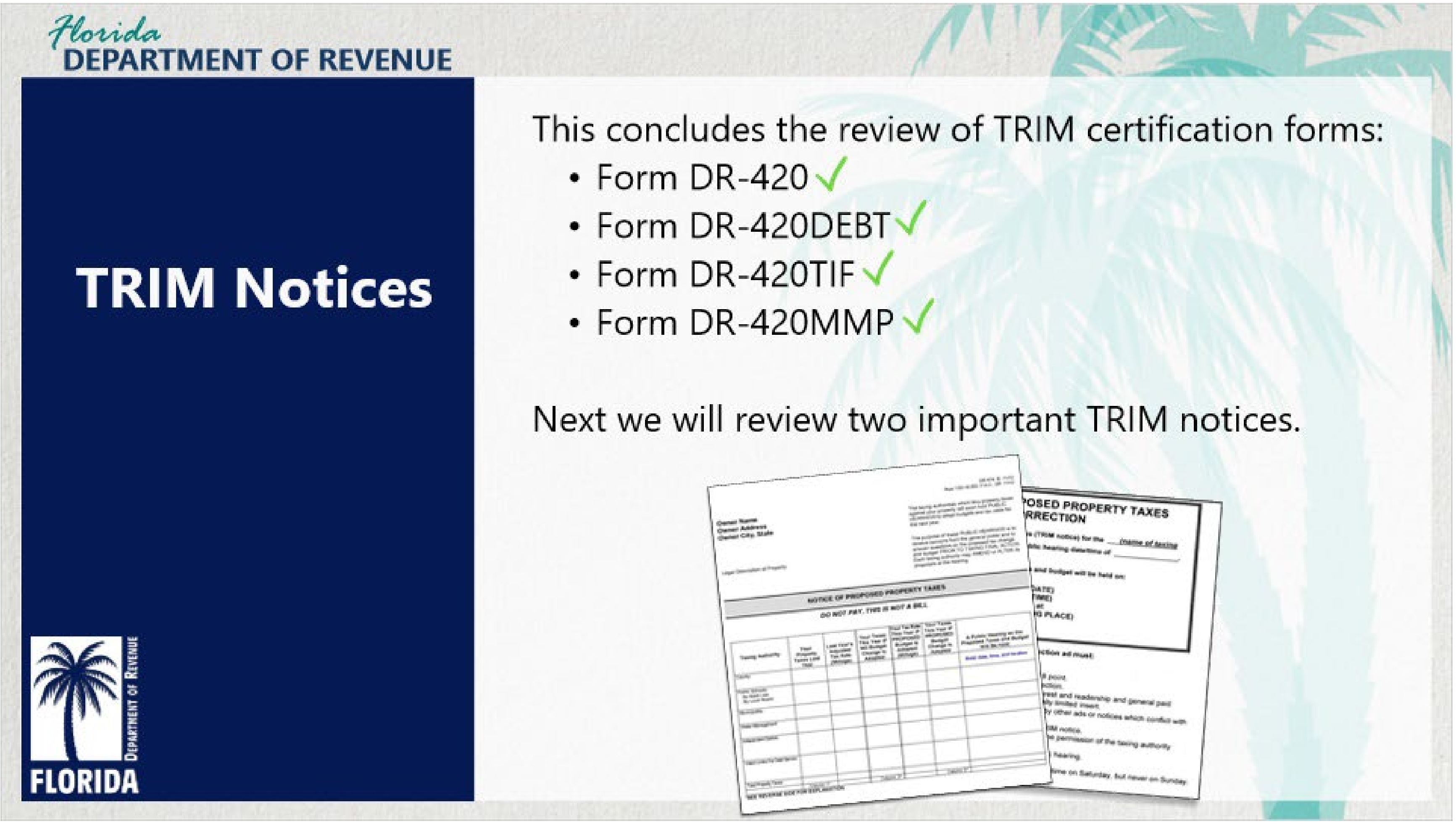
4.16 Maximum Millage Preliminary Disclosure (Form DR-420MMP)



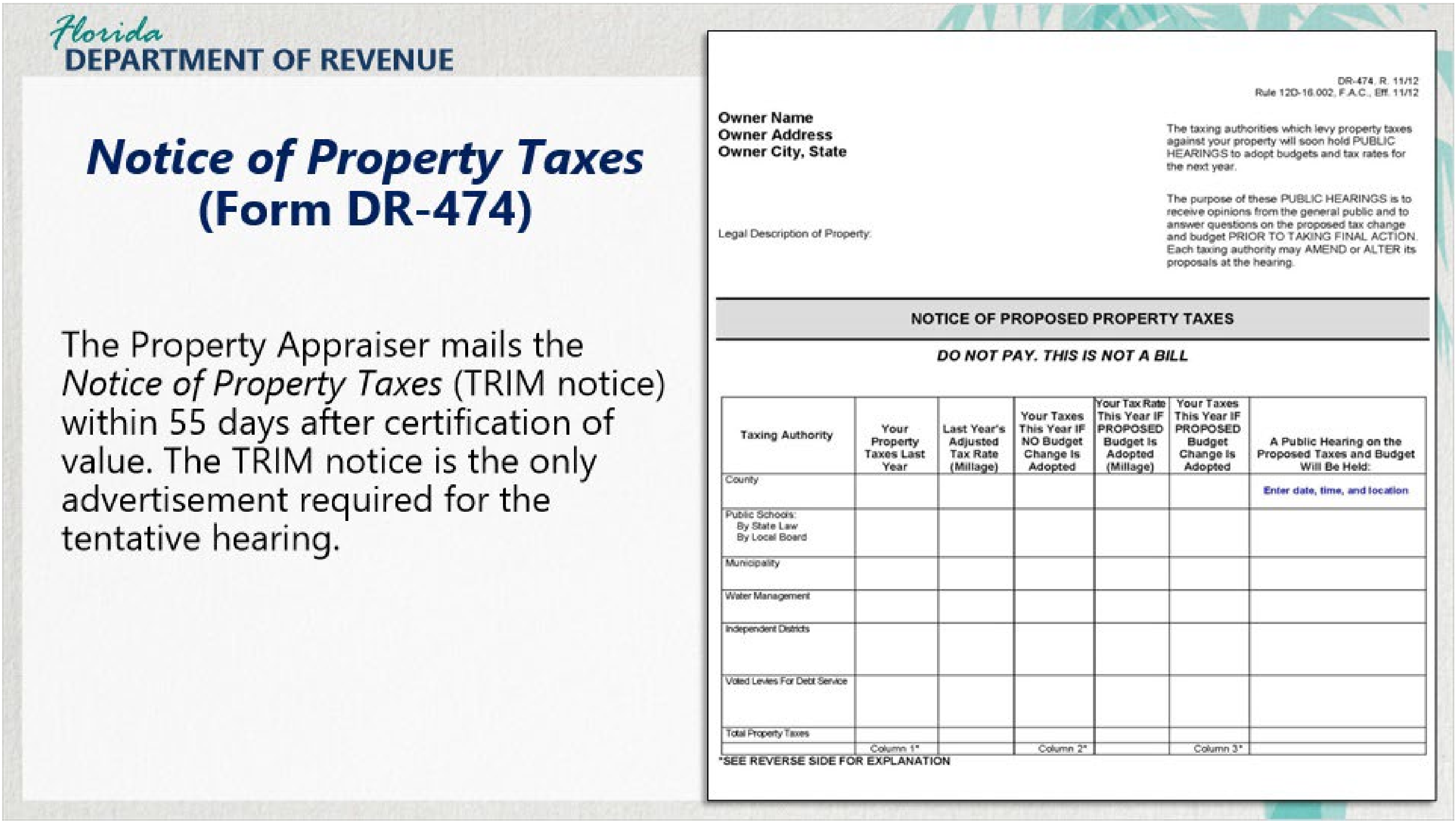
4.17 Maximum Millage Preliminary Disclosure (Form DR-420MMP)



4.18 TRIM Notices



4.19 Notice of Property Taxes (Form DR-474)



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

Owner Name
Owner Address
Owner City, State

Legal Description of Property:

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.

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.

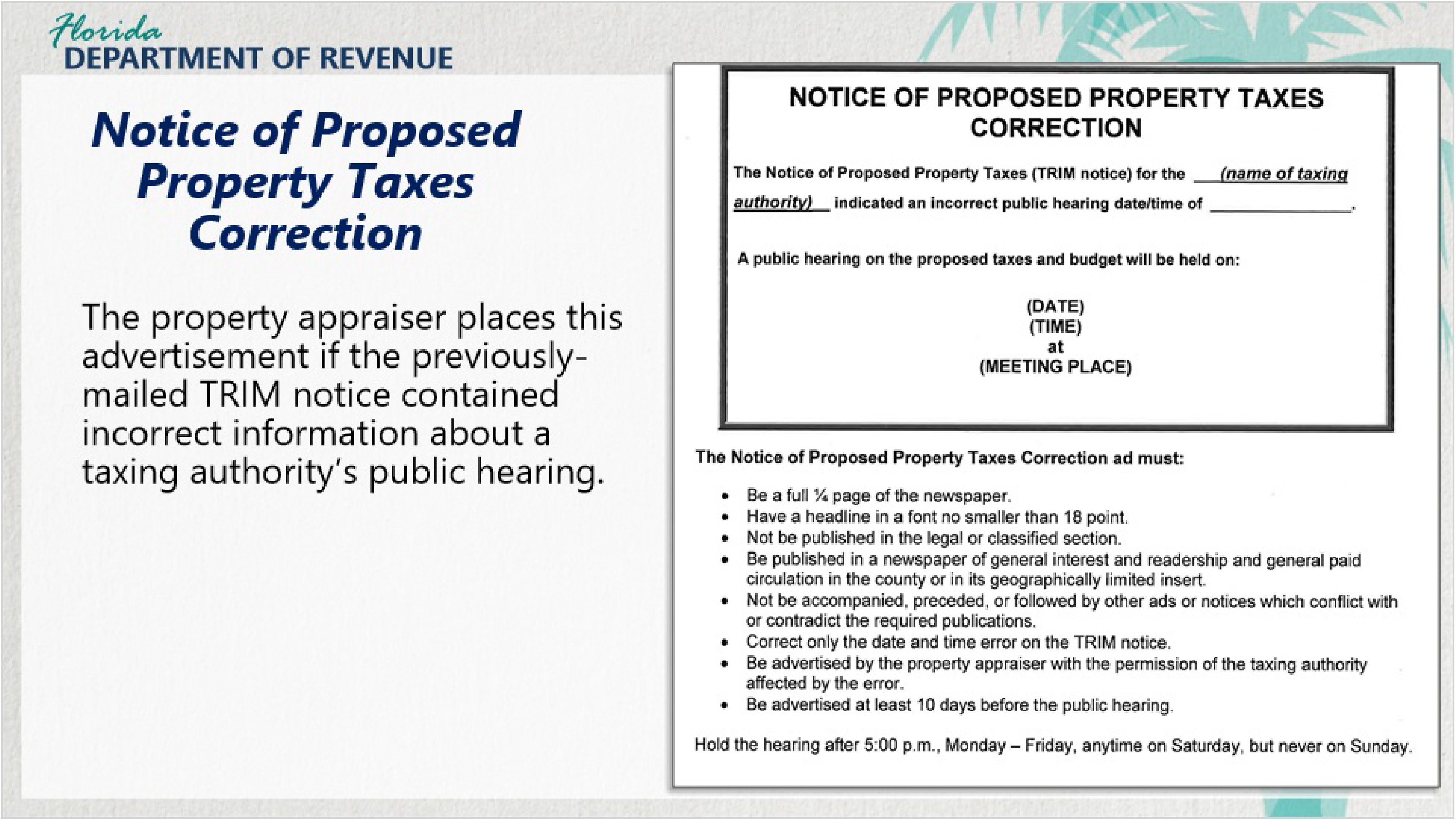
NOTICE OF PROPOSED PROPERTY TAXES

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*	

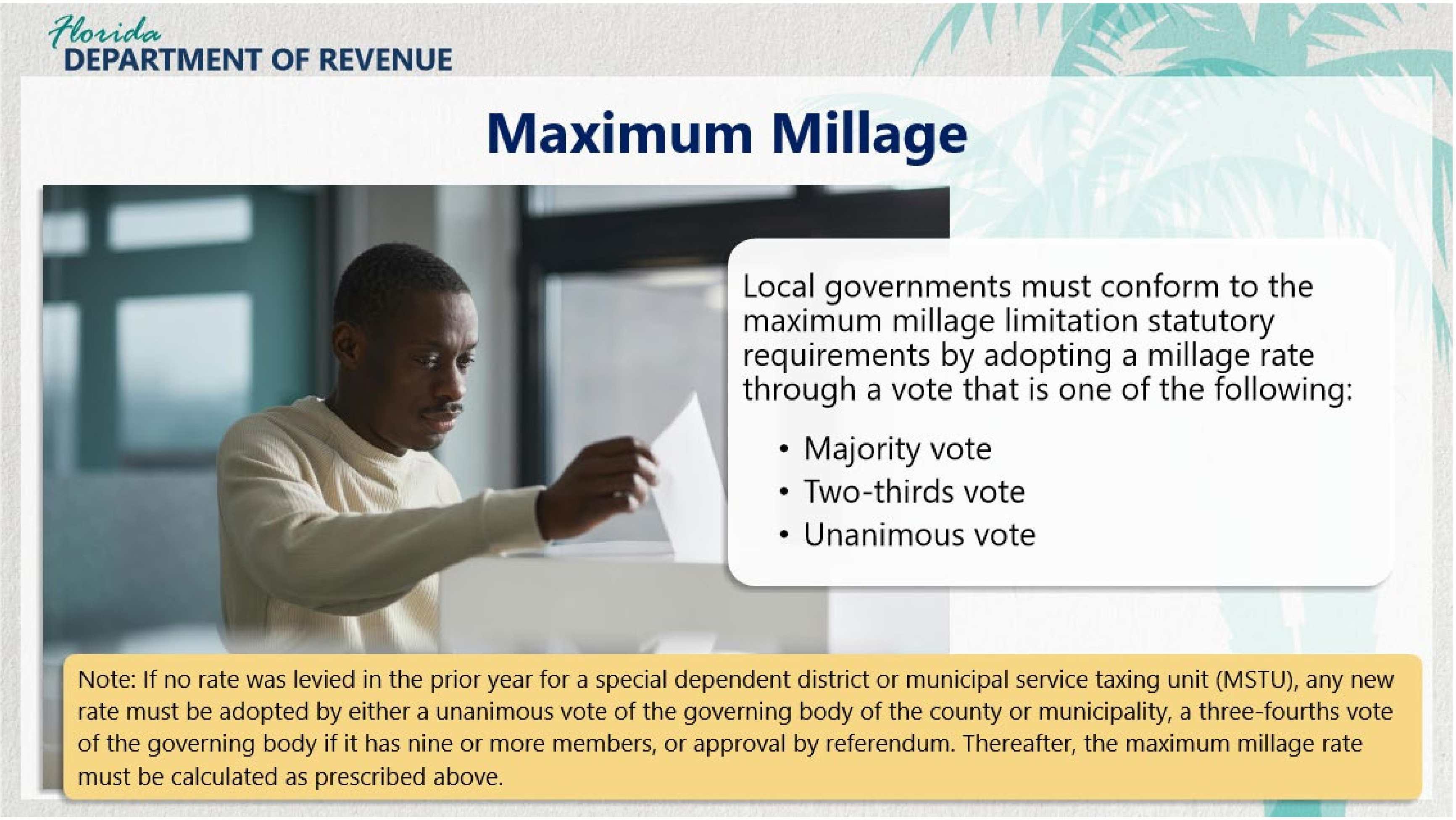
*SEE REVERSE SIDE FOR EXPLANATION

4.20 Notice of Proposed Property Taxes Correction



5. Maximum Millage

5.1 Maximum Millage



5.2 Voting Table

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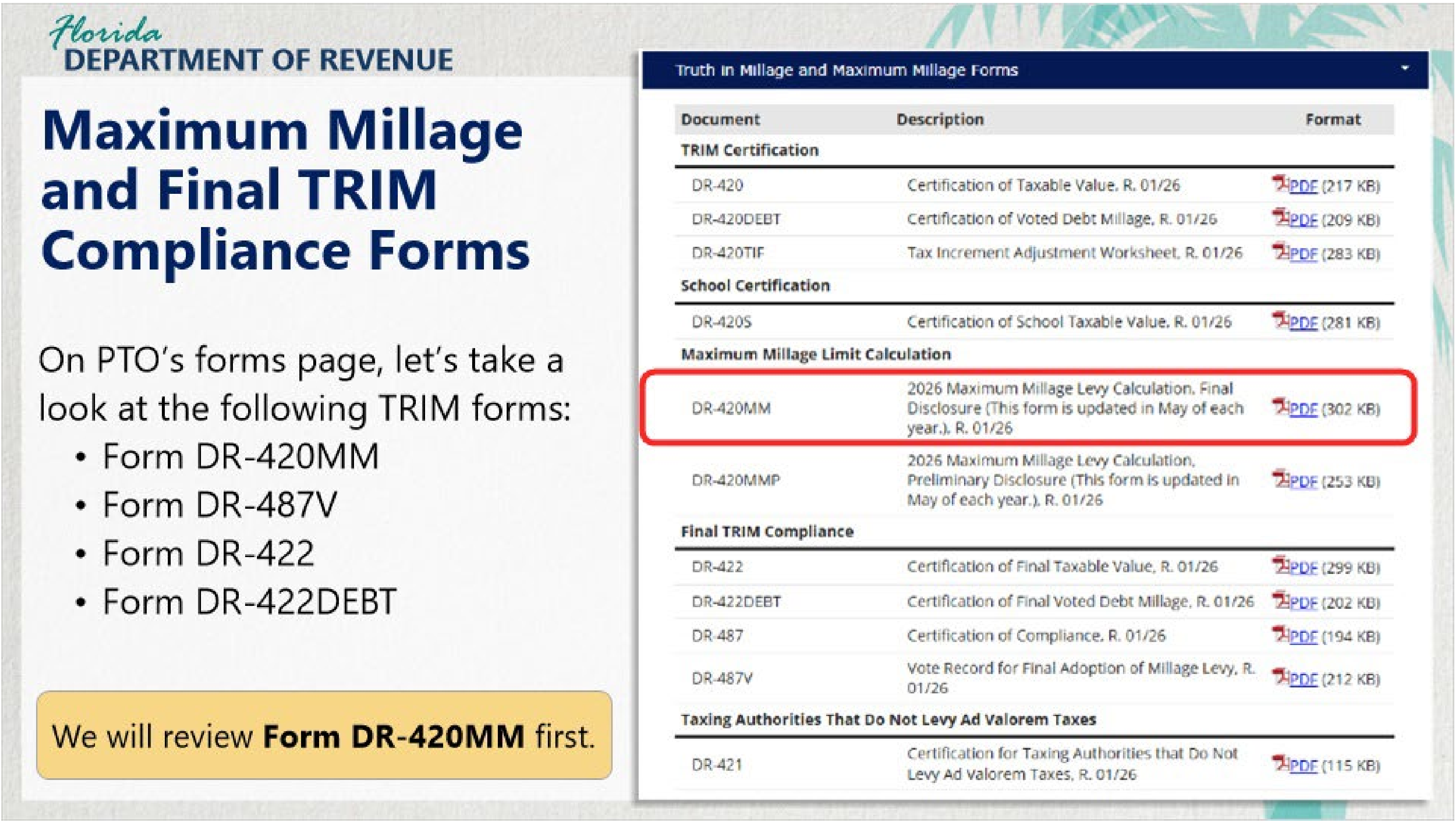
Voting Table

The Department uses this voting table to determine the type of vote required to adopt the final millage rate based on the membership (including vacant seats) of the governing body. The table can be used to determine the required majority or two-thirds votes. If a unanimous vote is needed, every member of the governing body must vote yes.

Vote Requirement Table for Two-Thirds and Majority Votes

Votes Cast	Majority	Two-Thirds
1	1	1
2	2	2
3	2	2
4	3	3
5	3	4
6	4	4
7	4	5
8	5	6
9	5	6
10	6	7
11	6	8
12	7	8
13	7	9
14	8	10
15	8	10
16	9	11
17	9	12
18	10	12
19	10	13
20	11	14

5.3 Maximum Millage and Final TRIM Compliance Forms



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DR-487V	Vote Record for Final Adoption of Millage Levy, R. 01/26	PDF (212 KB)
Taxing Authorities That Do Not Levy Ad Valorem Taxes		
DR-421	Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes, R. 01/26	PDF (115 KB)

5.4 Maximum Millage Levy Calculation Final Disclosure (Form DR-420MM)

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***Maximum Millage Levy Calculation Final Disclosure* (Form DR-420MM)**

- **Majority vote** – Check 6a if line 5 is less than or equal to line 3. The maximum millage rate is equal to the rolled back rate. Enter line 3 on line 7.
- **Two-thirds vote** – Check 6b if line 5 is less than or equal to line 4 but greater than line 3. The maximum millage rate is equal to the adopted rate. Enter line 5 on line 7.
- **Unanimous vote** – This is a unanimous vote of the governing body, or 3/4 vote if there are nine members or more. Check 6c if line 5 is greater than line 4. The maximum millage rate is equal to the adopted rate. Enter line 5 on line 7.

Calculate maximum millage levy

3.	Majority vote maximum millage rate allowed *(Enter rolled back rate from line 2)*	per $1,000	(3)
4.	Two-thirds vote maximum millage rate allowed *(Multiply Line 3 by 1.10)*	per $1,000	(4)
5.	Current year adopted millage rate (See page 3 for instructions)	per $1,000	(5)
6.	**Minimum vote required to levy adopted millage:** (Check one)		(6)
☐	a. Majority vote of the governing body: Check here if Line 5 is less than or equal to Line 3. The maximum millage rate is equal to the rolled-back rate. *Enter Line 3 on Line 7.*		
☐	b. Two-thirds vote of governing body: Check here if Line 5 is less than or equal to Line 4, but greater than Line 3. The maximum millage rate is equal to adopted rate. *Enter Line 5 on Line 7.*		
☐	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 5 is greater than Line 4. The maximum millage rate is equal to the adopted rate. *Enter Line 5 on Line 7.*		
☐	d. Referendum: The maximum millage rate is equal to the adopted rate. *Enter Line 5 on Line 7.*		
7.	The selection on Line 6 allows a maximum millage rate of *(Enter rate indicated by choice on Line 6)*	per $1,000	(7)

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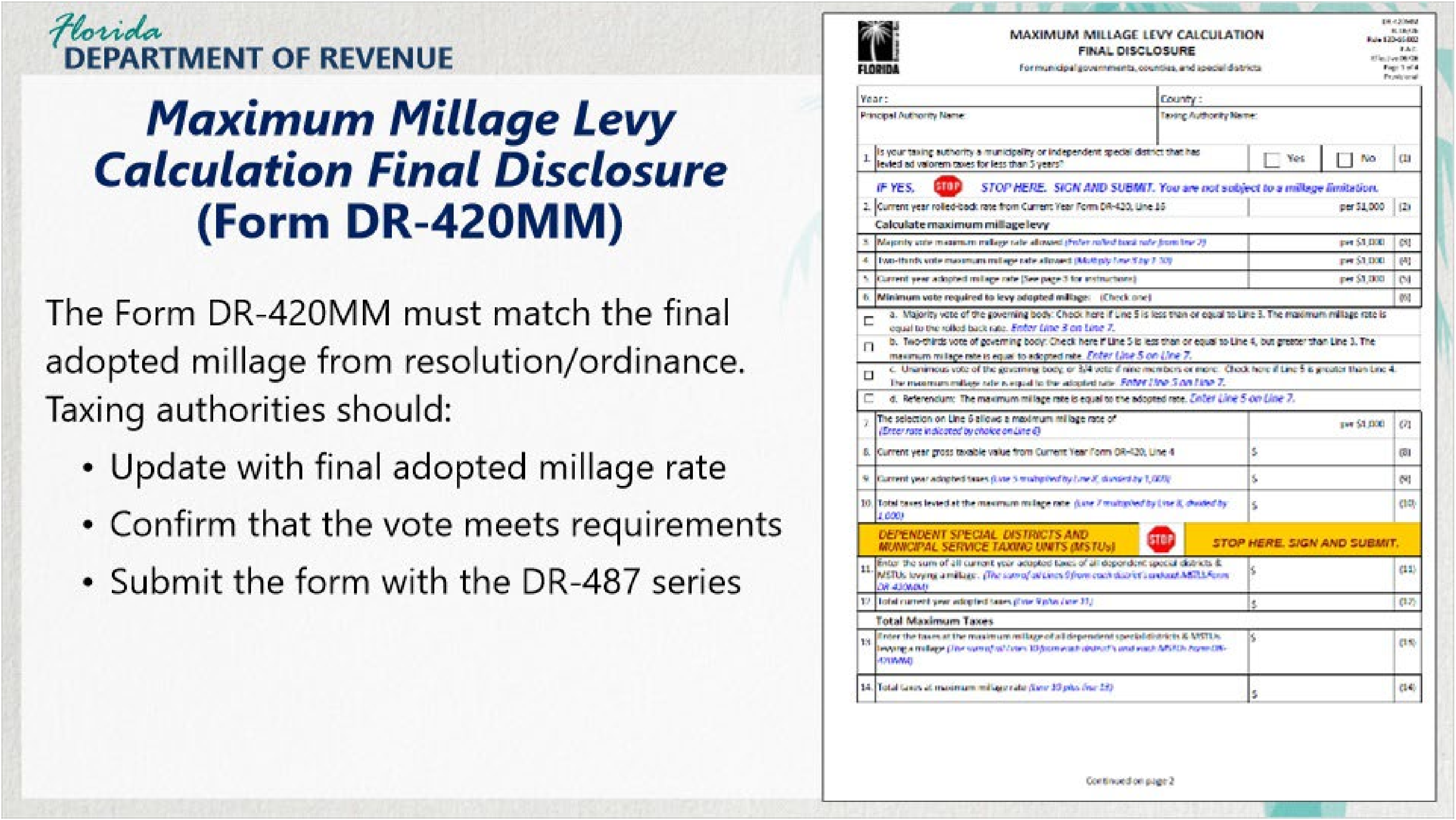
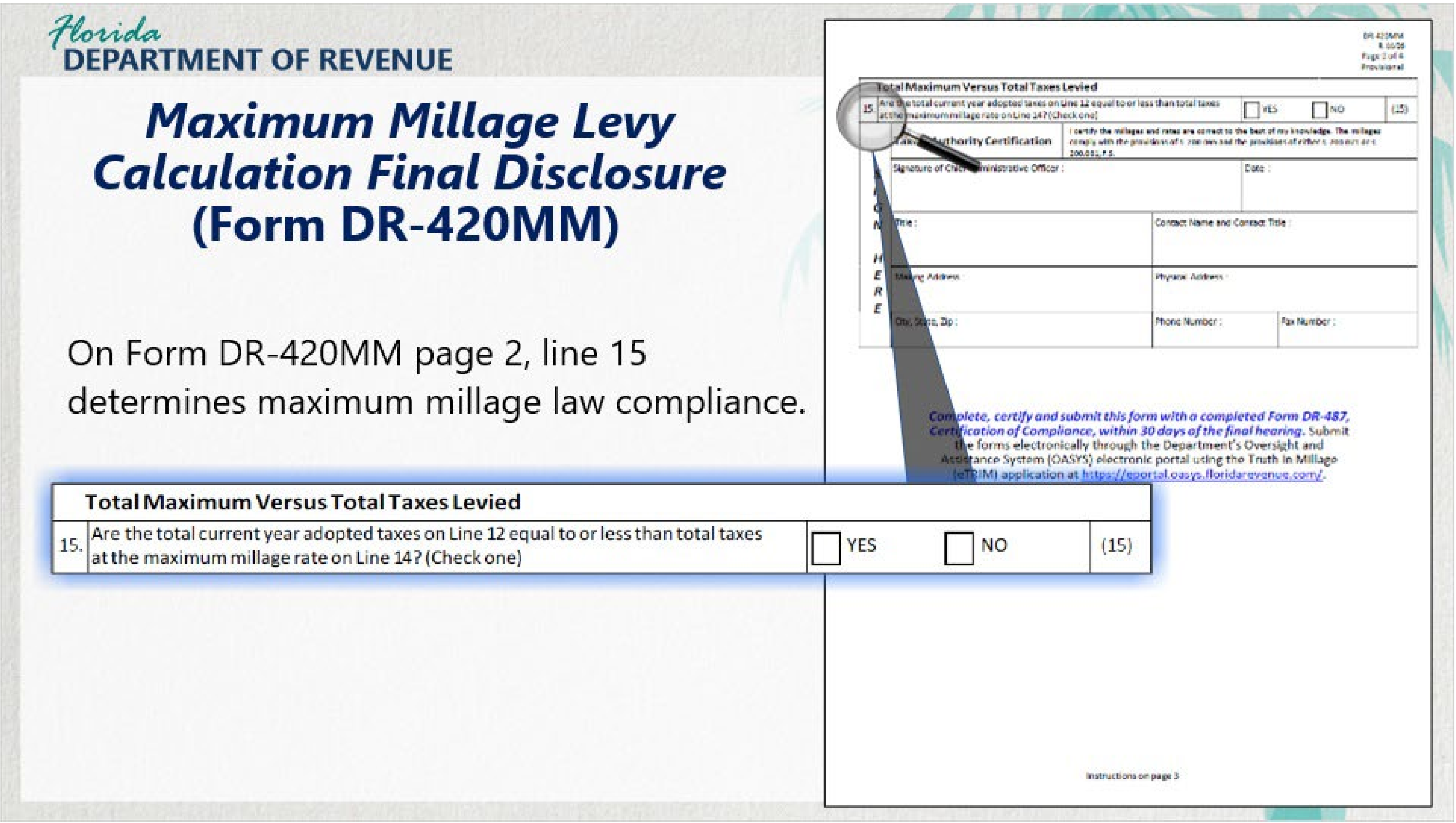
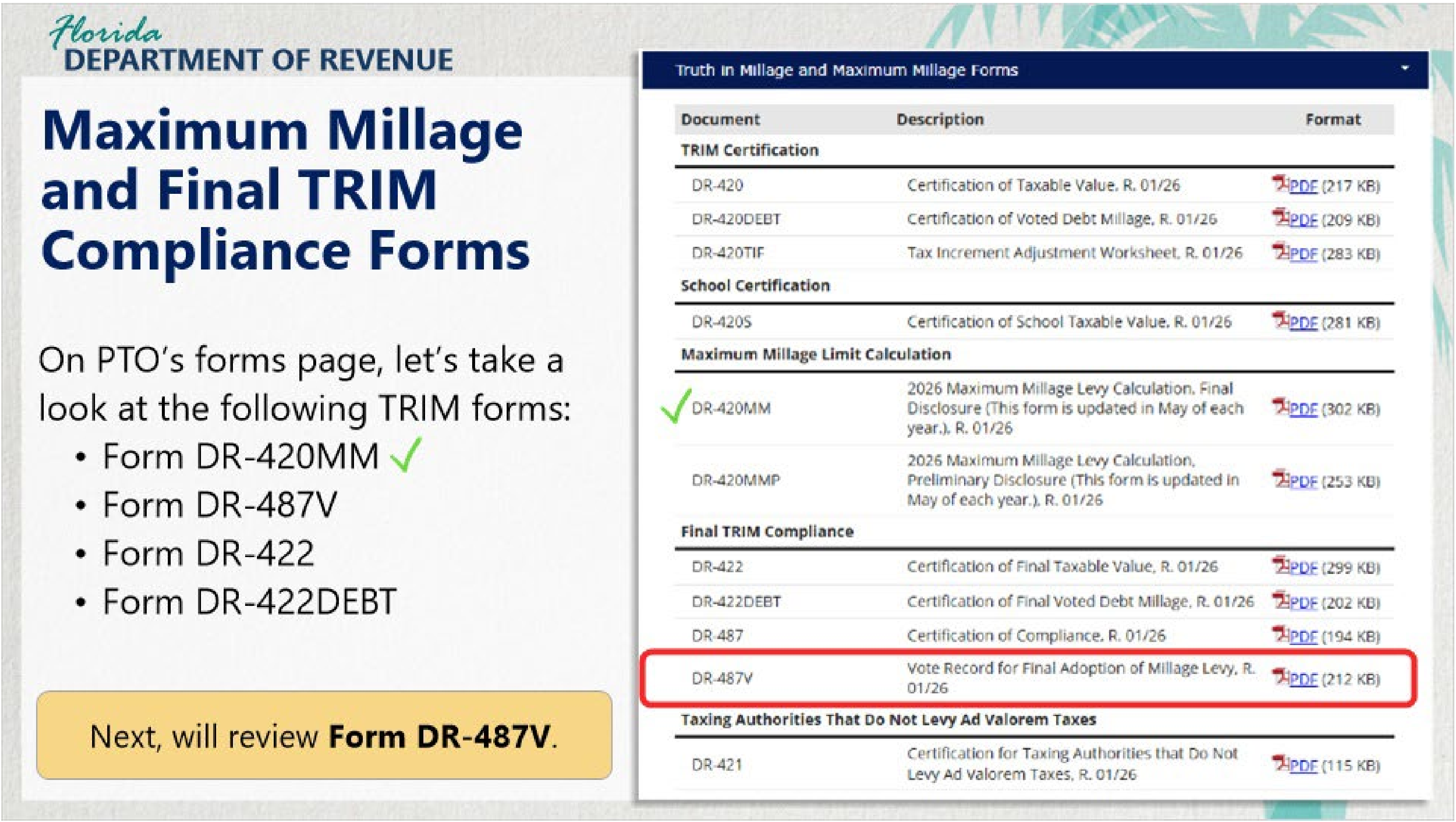
5.5 Maximum Millage Levy Calculation Final Disclosure (Form DR-420MM)



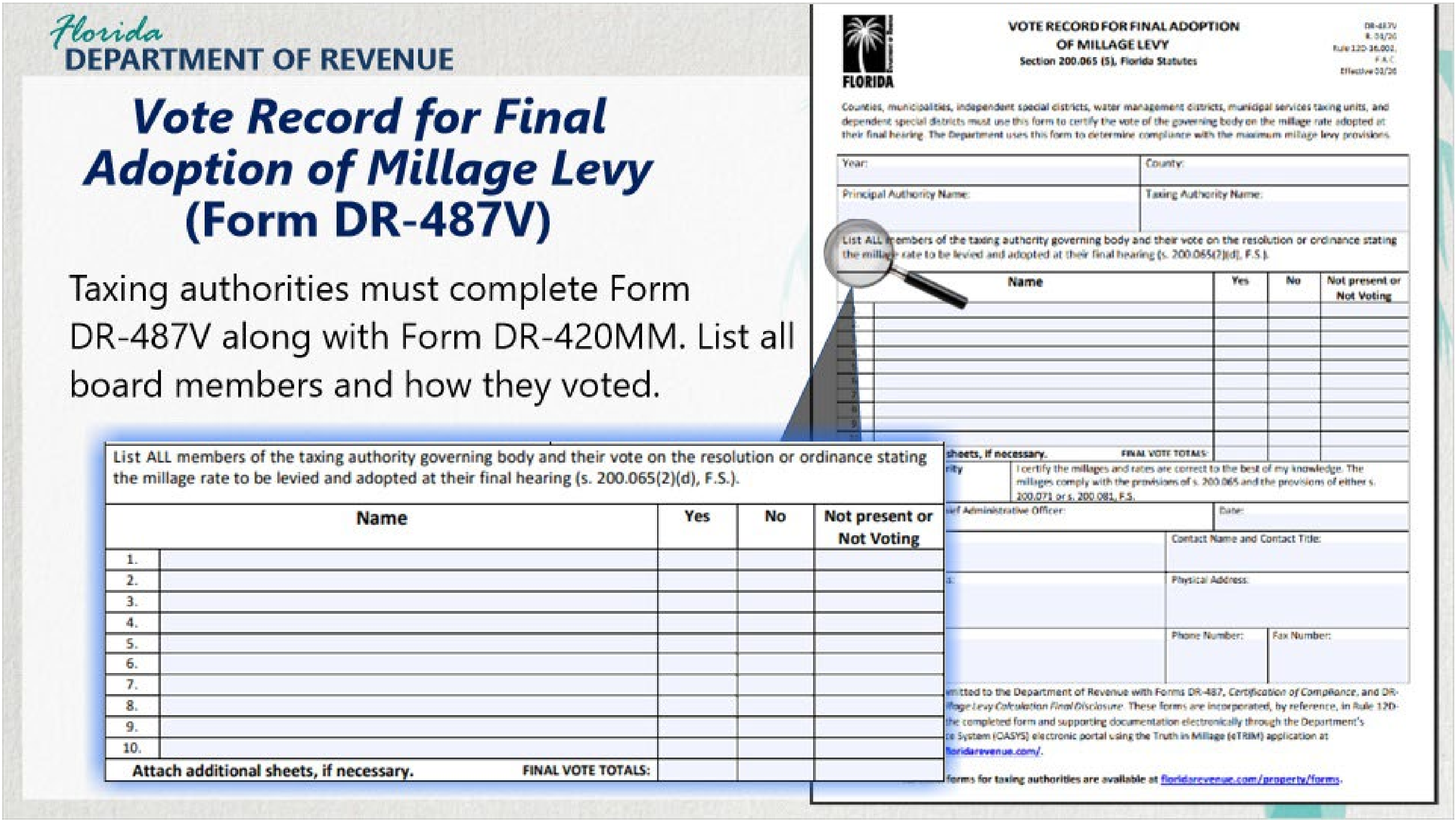
5.6 Maximum Millage Levy Calculation Final Disclosure (Form DR-420MM)



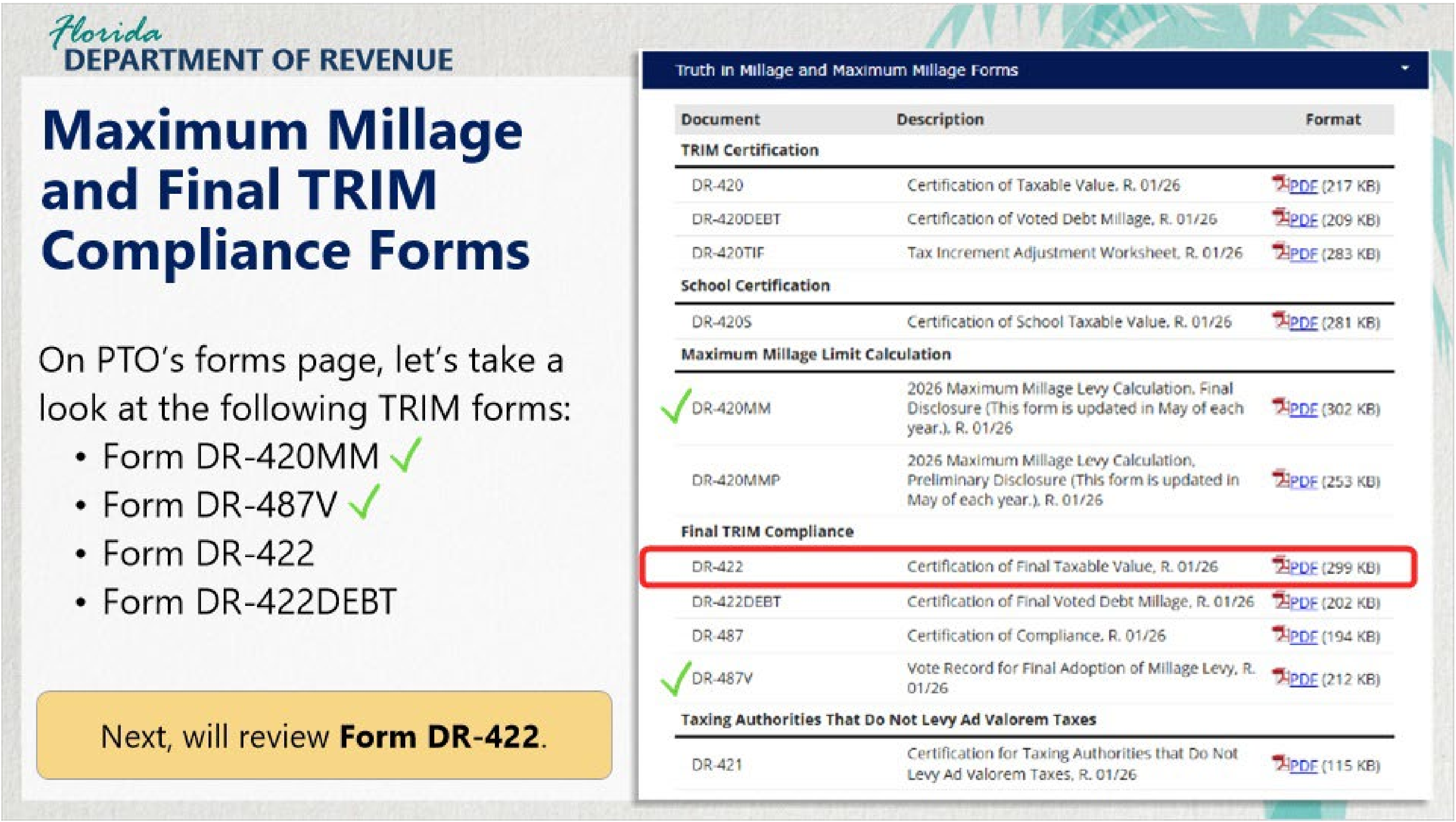
5.7 Maximum Millage and Final TRIM Compliance Forms



5.8 Vote Record for Final Adoption of Millage Levy (Form DR-487V)



5.9 Maximum Millage and Final TRIM Compliance Forms



Document	Description	Format
TRIM Certification		
DR-420	Certification of Taxable Value, R. 01/26	PDF (217 KB)
DR-420DEBT	Certification of Voted Debt Millage, R. 01/26	PDF (209 KB)
DR-420TIF	Tax Increment Adjustment Worksheet, R. 01/26	PDF (283 KB)
School Certification		
DR-420S	Certification of School Taxable Value, R. 01/26	PDF (281 KB)
Maximum Millage Limit Calculation		
DR-420MM	2026 Maximum Millage Levy Calculation, Final Disclosure (This form is updated in May of each year.), R. 01/26	PDF (302 KB)
DR-420MMP	2026 Maximum Millage Levy Calculation, Preliminary Disclosure (This form is updated in May of each year.), R. 01/26	PDF (253 KB)
Final TRIM Compliance		
DR-422	Certification of Final Taxable Value, R. 01/26	PDF (299 KB)
DR-422DEBT	Certification of Final Voted Debt Millage, R. 01/26	PDF (202 KB)
DR-487	Certification of Compliance, R. 01/26	PDF (194 KB)
DR-487V	Vote Record for Final Adoption of Millage Levy, R. 01/26	PDF (212 KB)
Taxing Authorities That Do Not Levy Ad Valorem Taxes		
DR-421	Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes, R. 01/26	PDF (115 KB)

5.10 Certification of Final Taxable Value (Form DR-422)

Florida
DEPARTMENT OF REVENUE

Certification of Final Taxable Value (Form DR-422)

The property appraiser certifies the final taxable value, and the taxing authority:

- Enters the final millage rate
- Submits the form in OASYS eTRIM within three days of receipt

FLORIDA

CERTIFICATION OF FINAL TAXABLE VALUE

Year: 2020	County:	Is the value adjustment board still in session? ☐ Yes ☐ No
Principal Authority Name:		Check type: ☐ School district ☐ County ☐ Municipality ☐ Independent Special District ☐ Water Management District
Taxing Authority Name:		Check type: ☐ Principal Authority ☐ Municipal Service Taxing Unit (MSTU) ☐ Dependent Special District ☐ 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 (Line 2 divided by line 1, minus 1, multiplied by 100)	%	(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

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

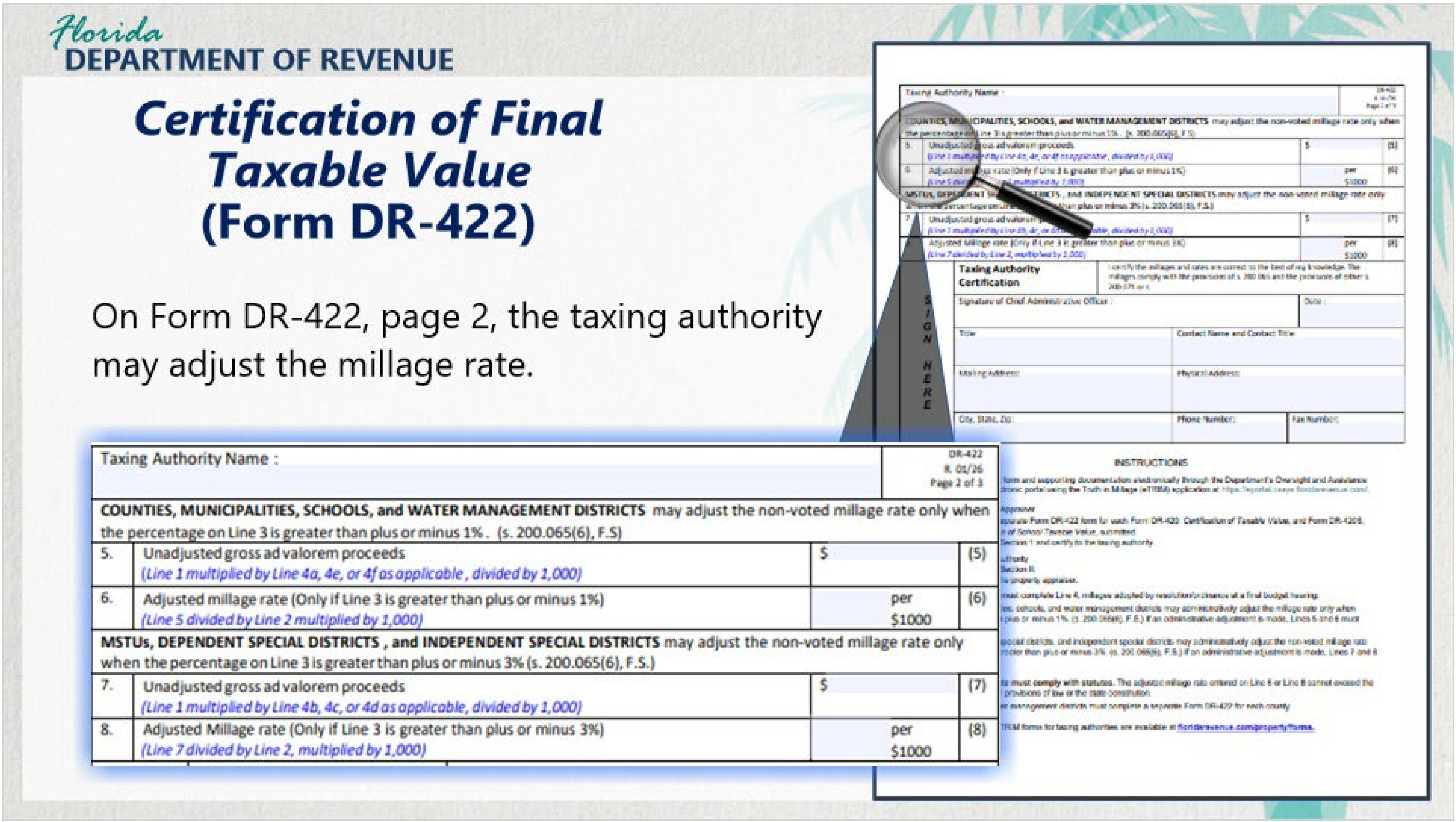
If this portion of the form is not completed in **full** your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or -0-.

Non Voted Operating Millage Rate (from resolution or ordinance)

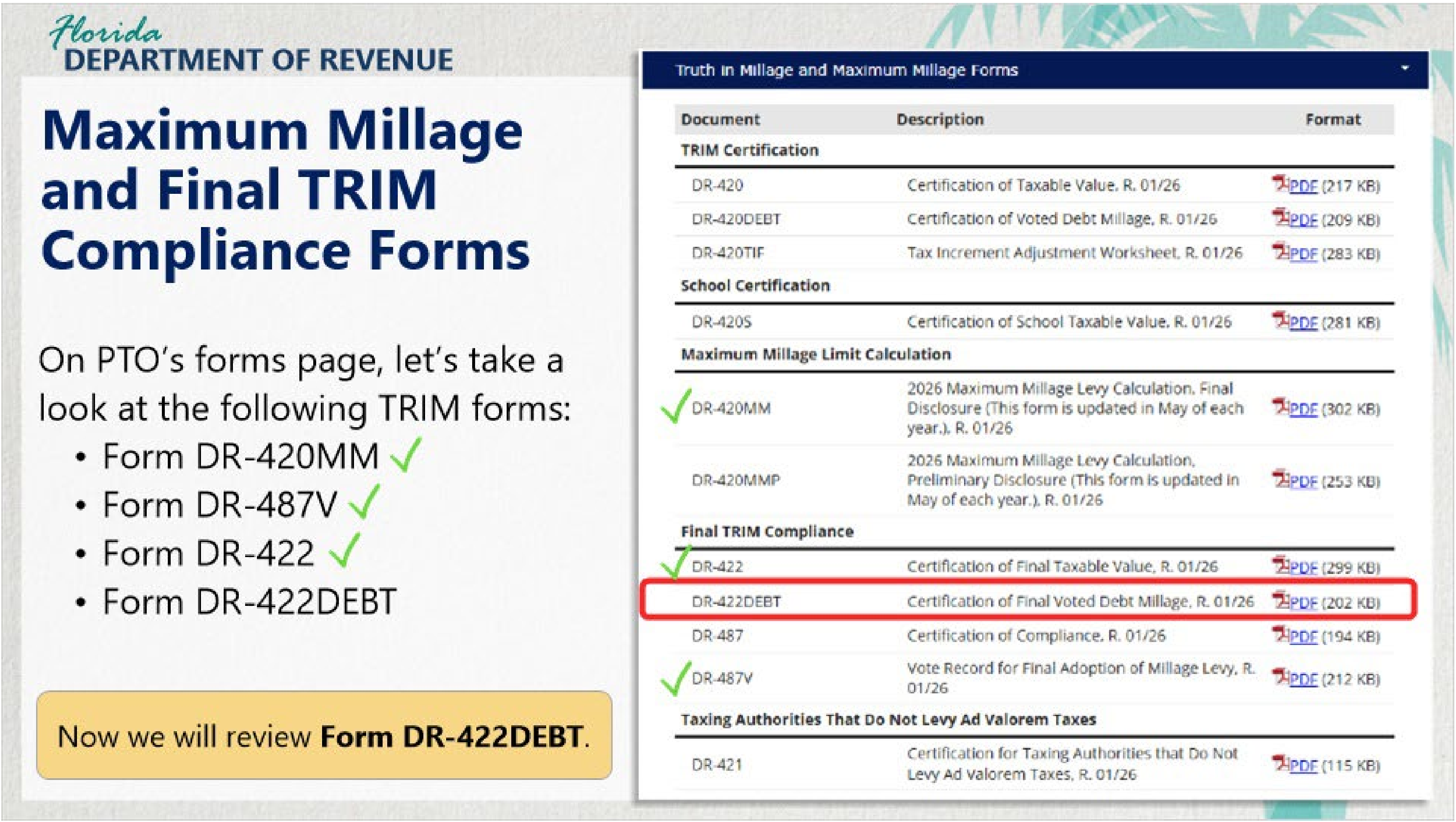
4a.	County or municipal principal taxing authority		per $1,000	(4a)
4b.	Dependent special district		per $1,000	(4b)
4c.	Municipal service taxing unit (MSTU)		per $1,000	(4c)
4d.	Independent special district		per $1,000	(4d)
4e.	School district	Required Local Effort	per $1,000	(4e)
		Capital Outlay	per $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.*

5.11 Certification of Final Taxable Value (Form DR-422)

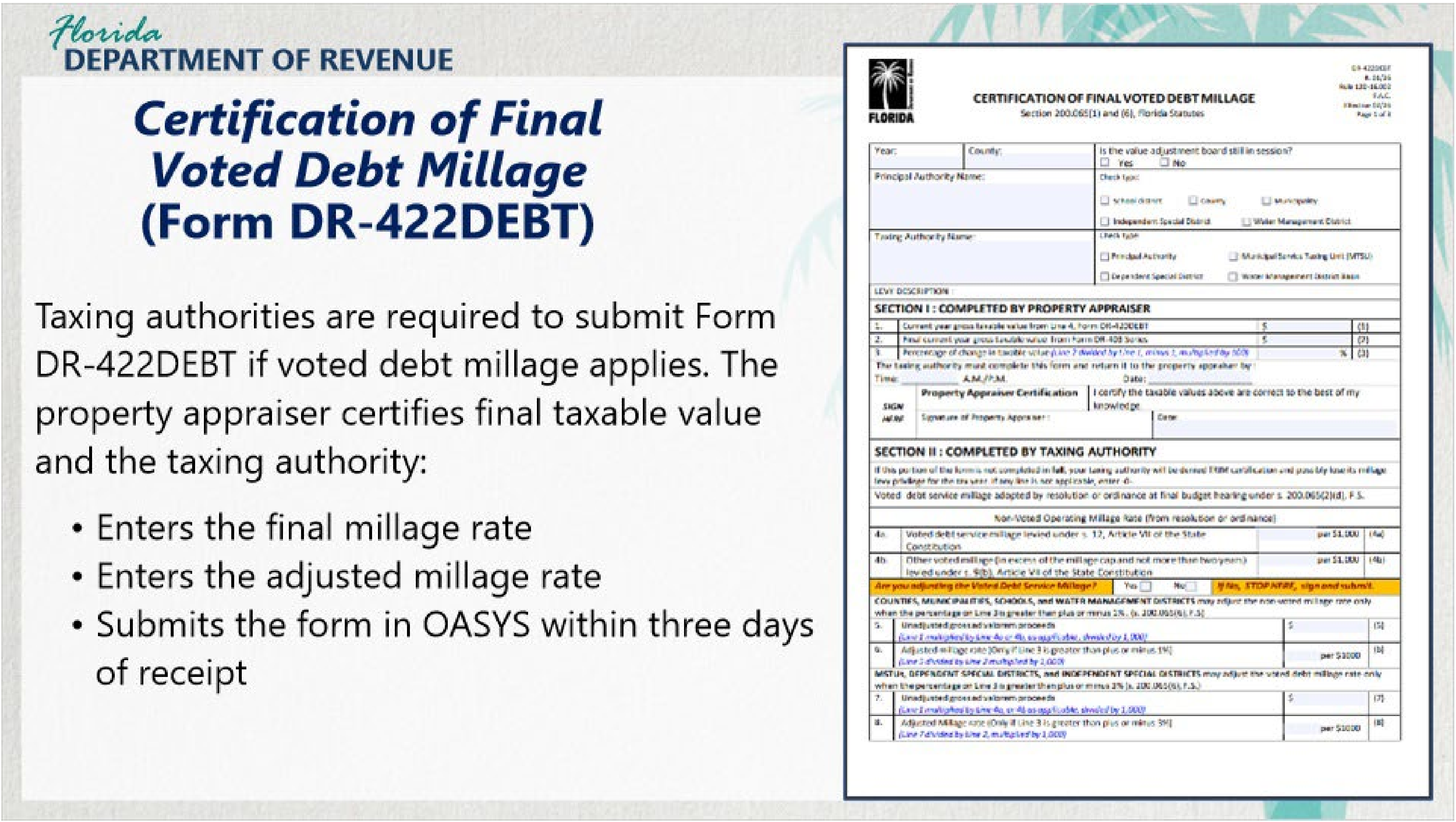


5.12 Maximum Millage and Final TRIM Compliance Forms



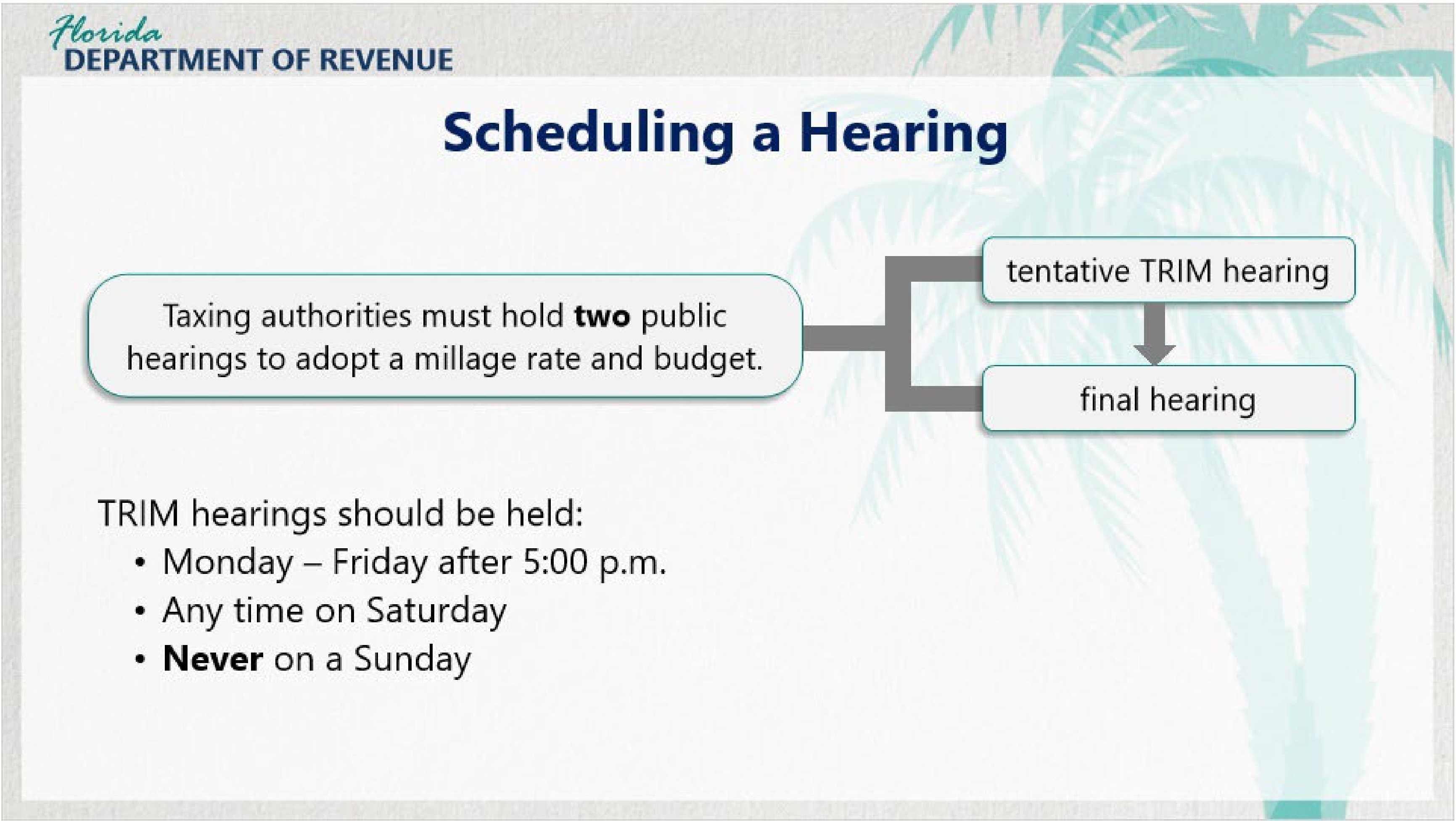
Document	Description	Format
TRIM Certification		
DR-420	Certification of Taxable Value, R. 01/26	PDF (217 KB)
DR-420DEBT	Certification of Voted Debt Millage, R. 01/26	PDF (209 KB)
DR-420TIF	Tax Increment Adjustment Worksheet, R. 01/26	PDF (283 KB)
School Certification		
DR-420S	Certification of School Taxable Value, R. 01/26	PDF (281 KB)
Maximum Millage Limit Calculation		
DR-420MM	2026 Maximum Millage Levy Calculation, Final Disclosure (This form is updated in May of each year.), R. 01/26	PDF (302 KB)
DR-420MMP	2026 Maximum Millage Levy Calculation, Preliminary Disclosure (This form is updated in May of each year.), R. 01/26	PDF (253 KB)
Final TRIM Compliance		
DR-422	Certification of Final Taxable Value, R. 01/26	PDF (299 KB)
DR-422DEBT	Certification of Final Voted Debt Millage, R. 01/26	PDF (202 KB)
DR-487	Certification of Compliance, R. 01/26	PDF (194 KB)
DR-487V	Vote Record for Final Adoption of Millage Levy, R. 01/26	PDF (212 KB)
Taxing Authorities That Do Not Levy Ad Valorem Taxes		
DR-421	Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes, R. 01/26	PDF (115 KB)

5.13 Certification of Final Voted Debt Millage (Form DR-422DEBT)

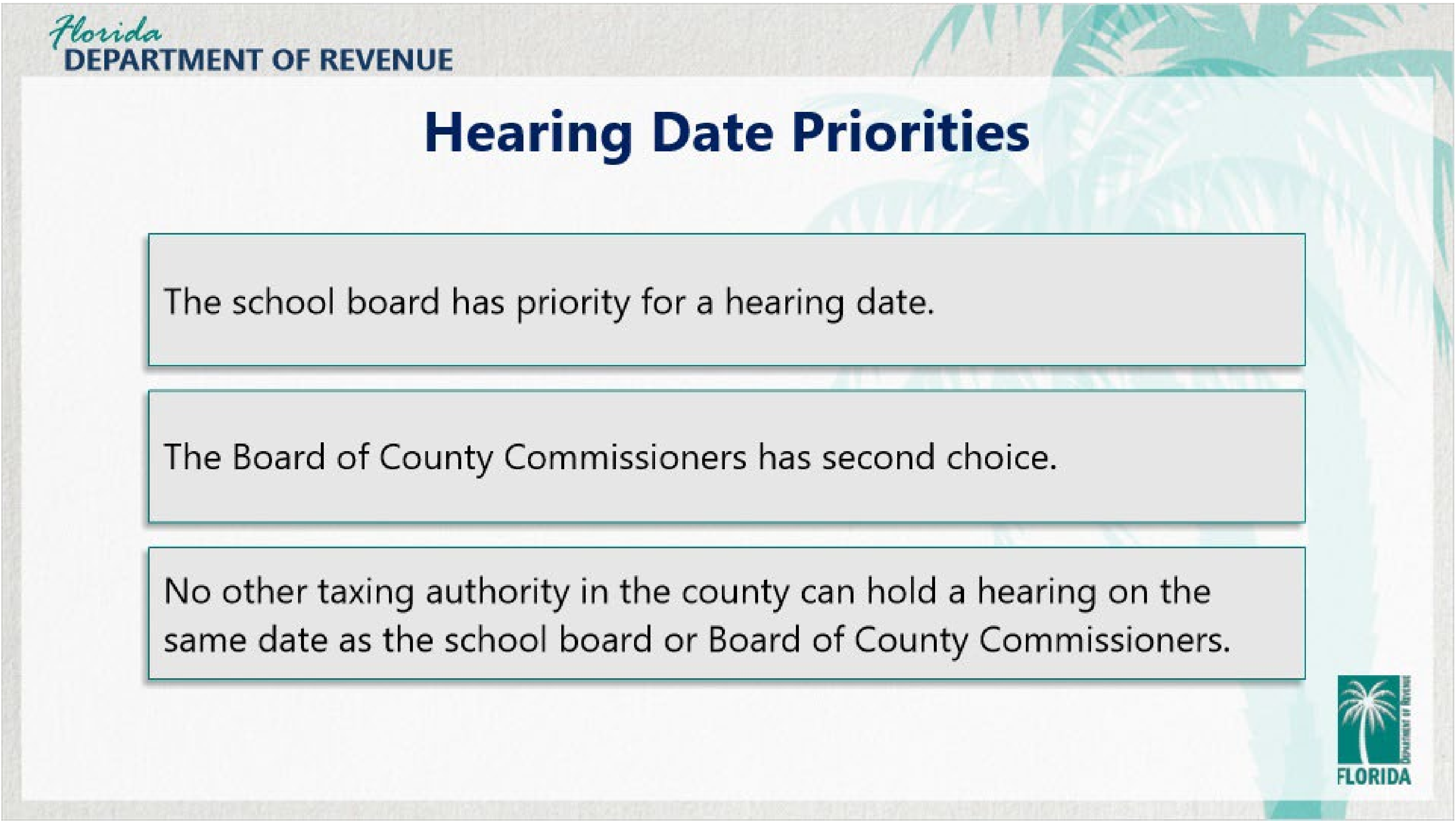


6. TRIM Hearing Requirements

6.1 Scheduling a Hearing

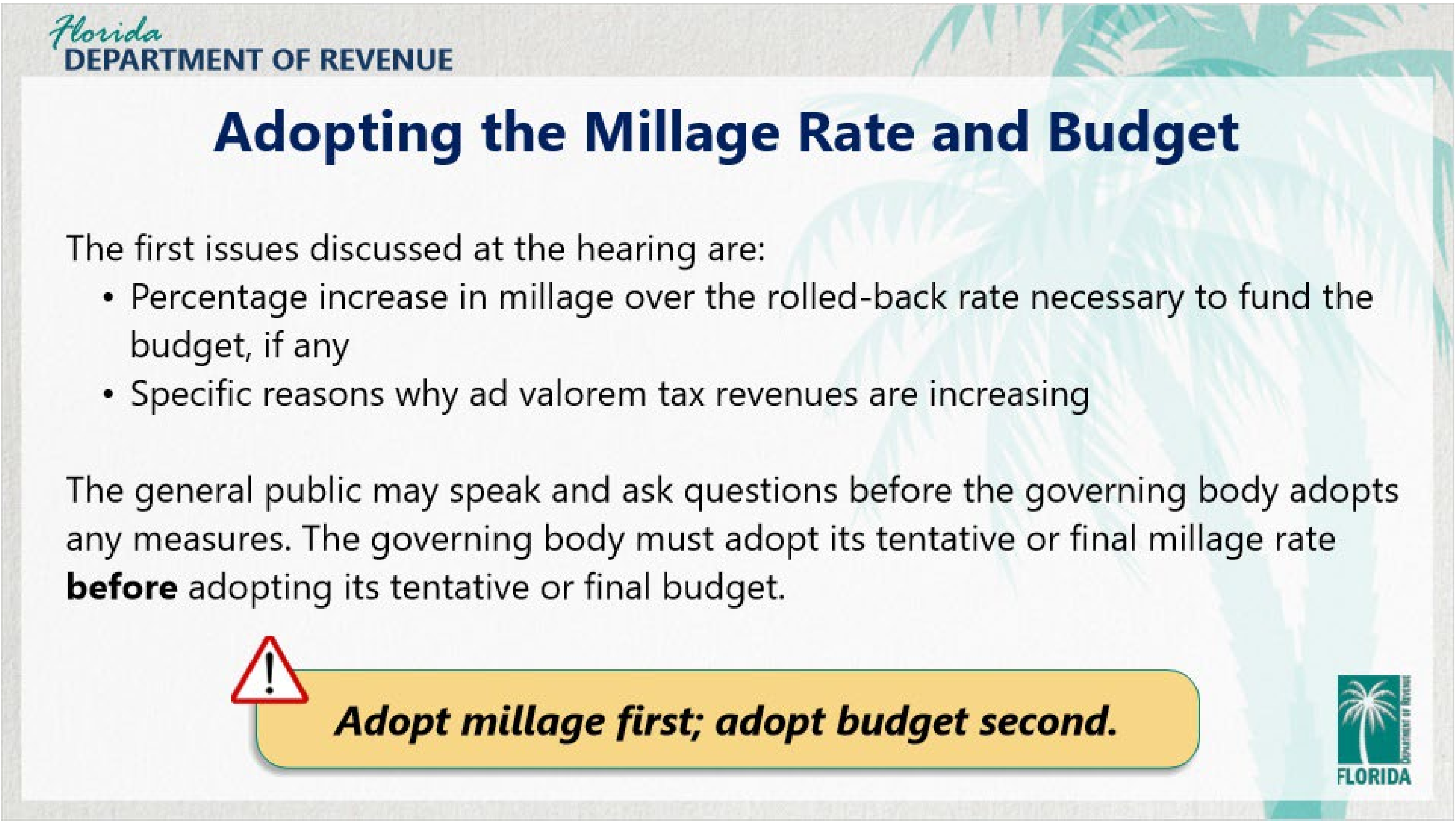


6.2 Hearing Date Priorities

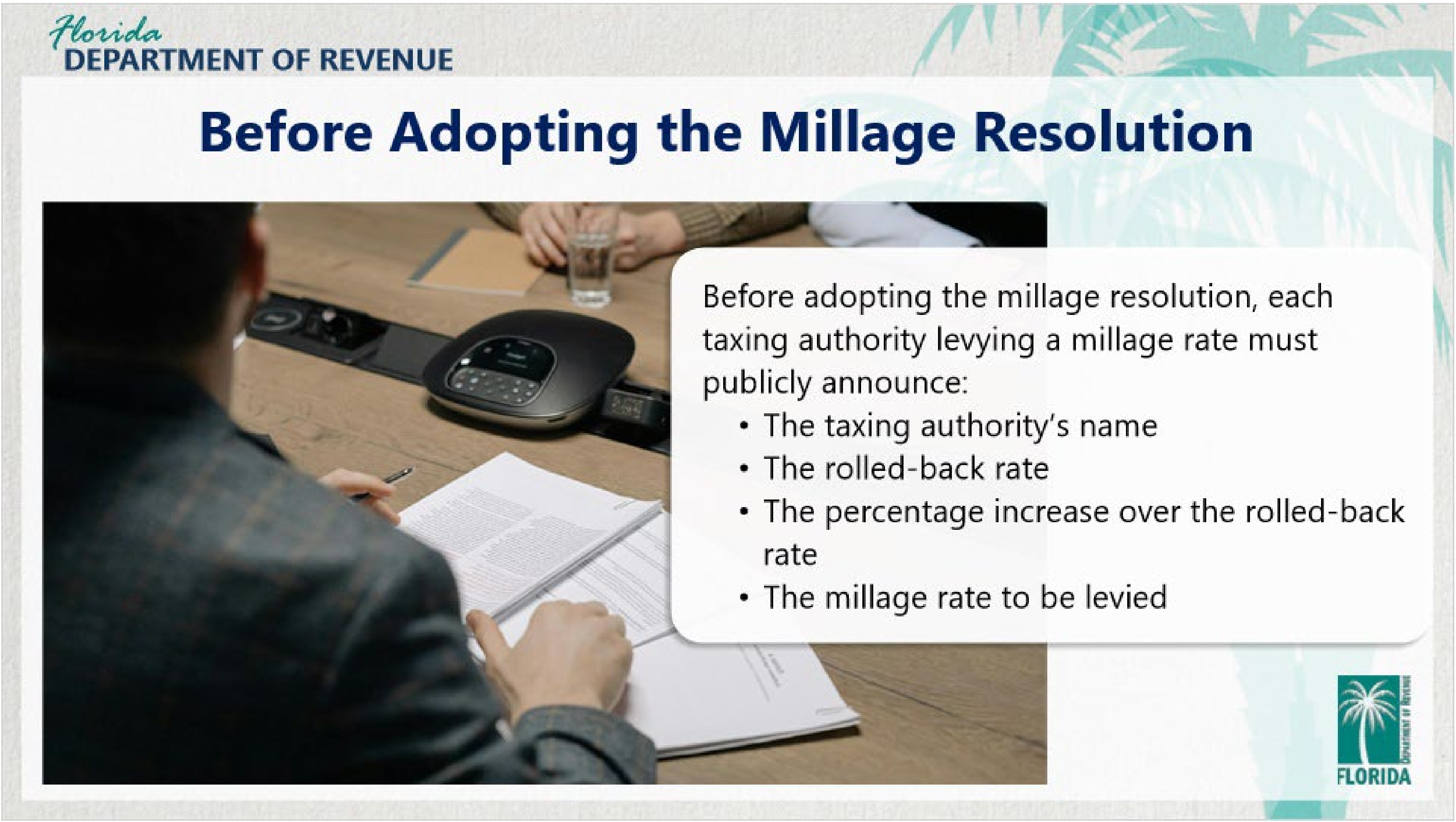


6.3 Advertising the Hearings

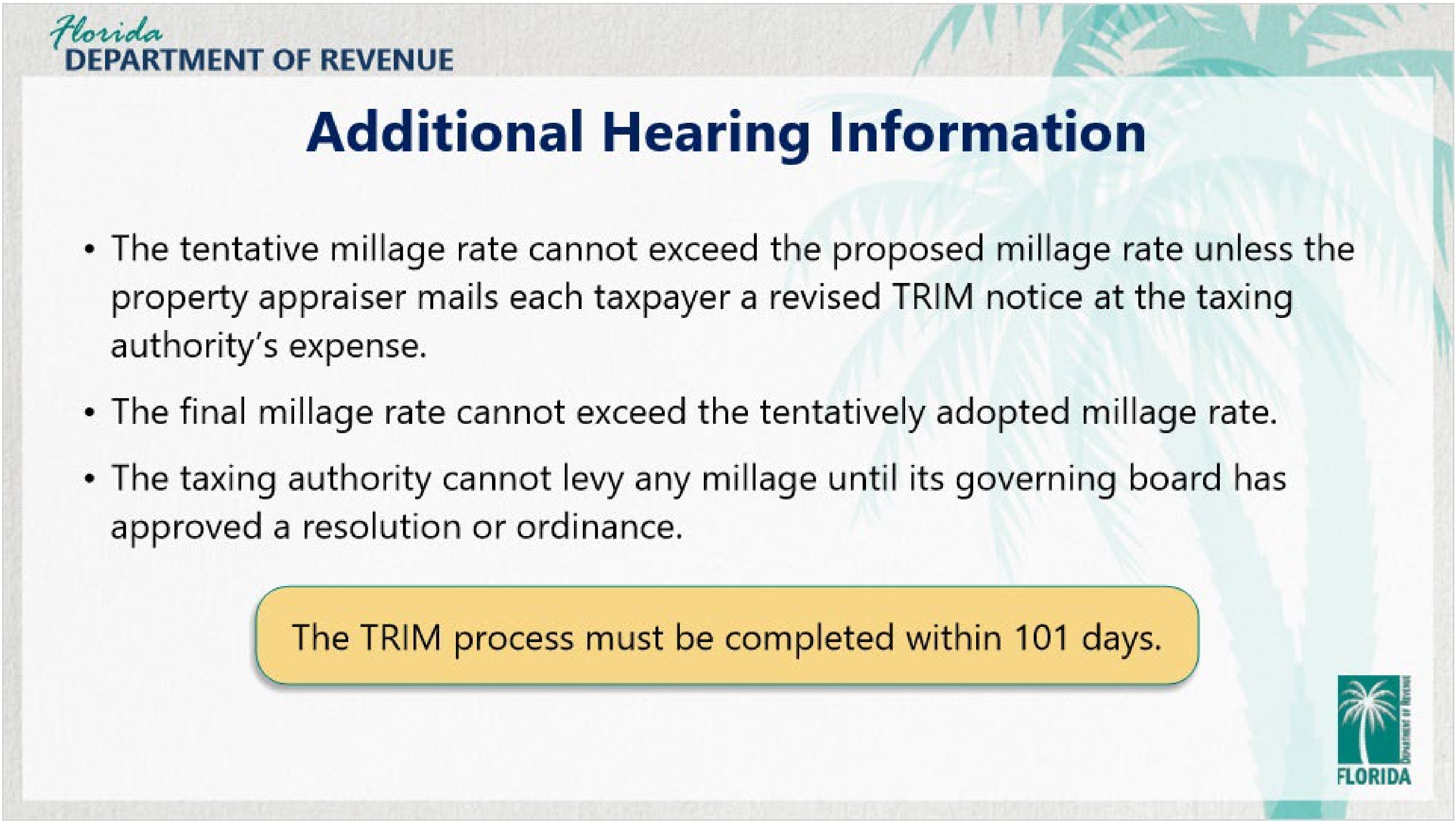
6.4 Adopting the Millage Rate and Budget



6.5 Before Adopting the Millage Resolution



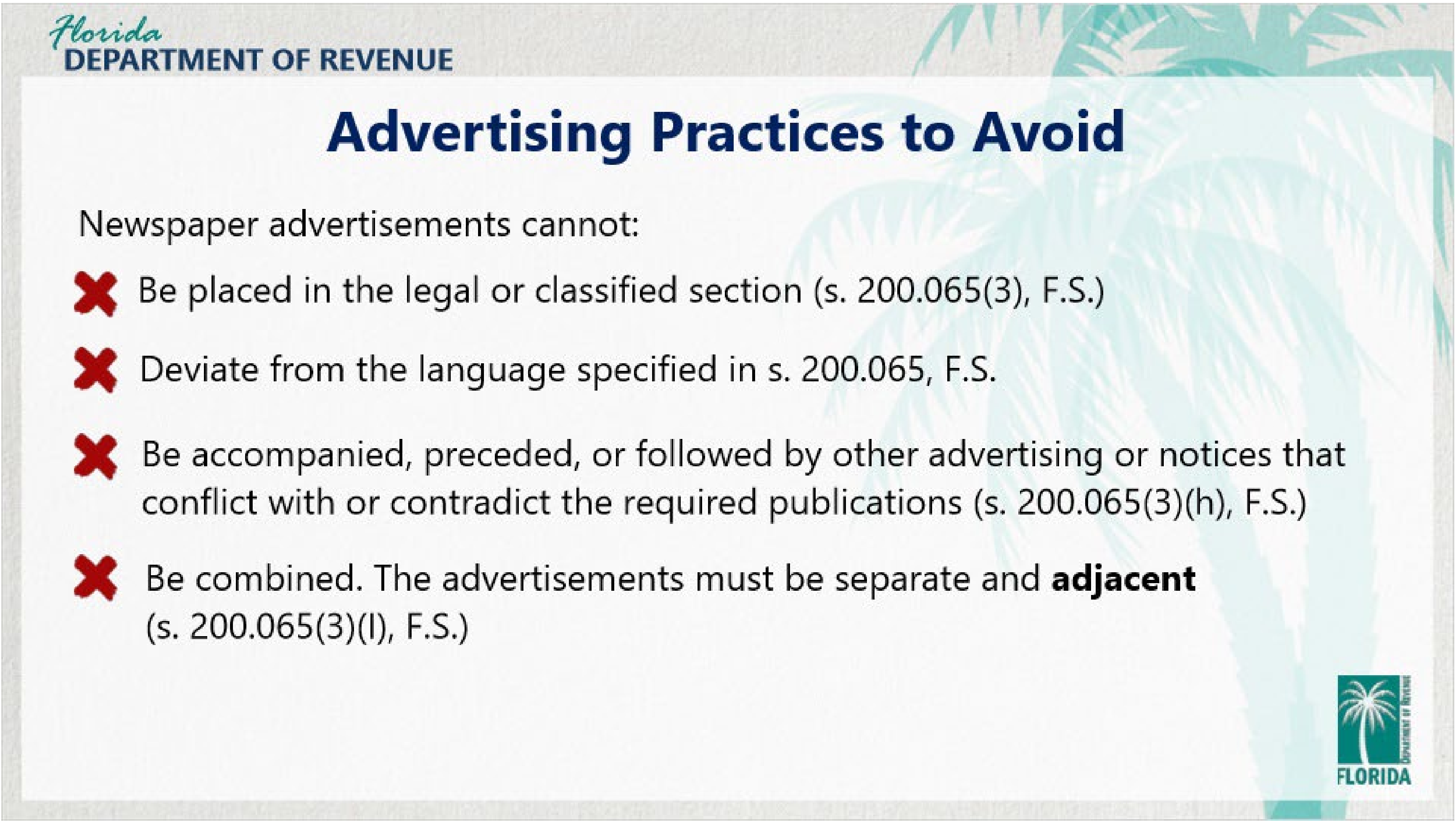
6.6 Additional Hearing Information



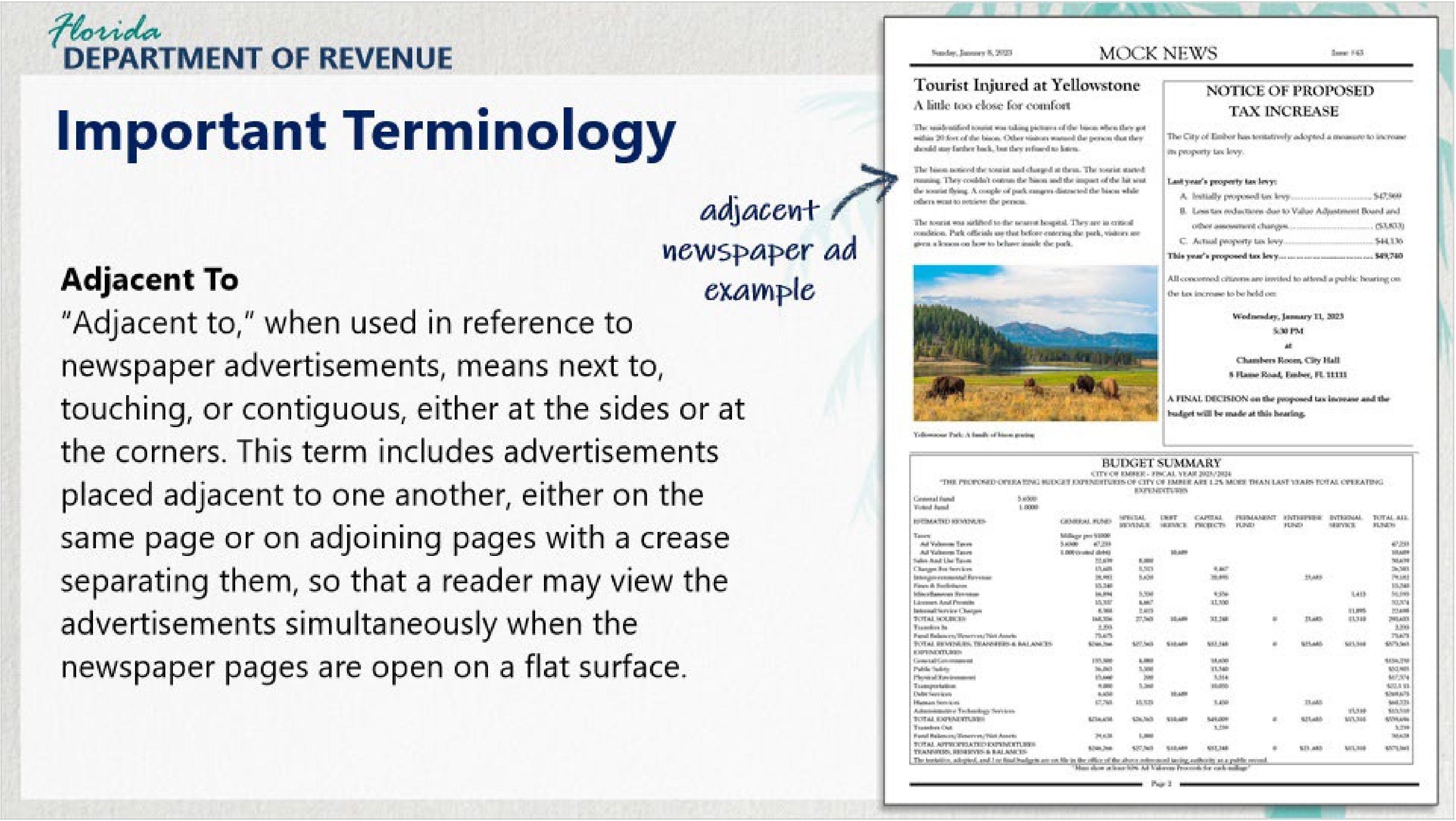
7. TRIM Advertising Requirements

7.1 TRIM Advertising Requirements

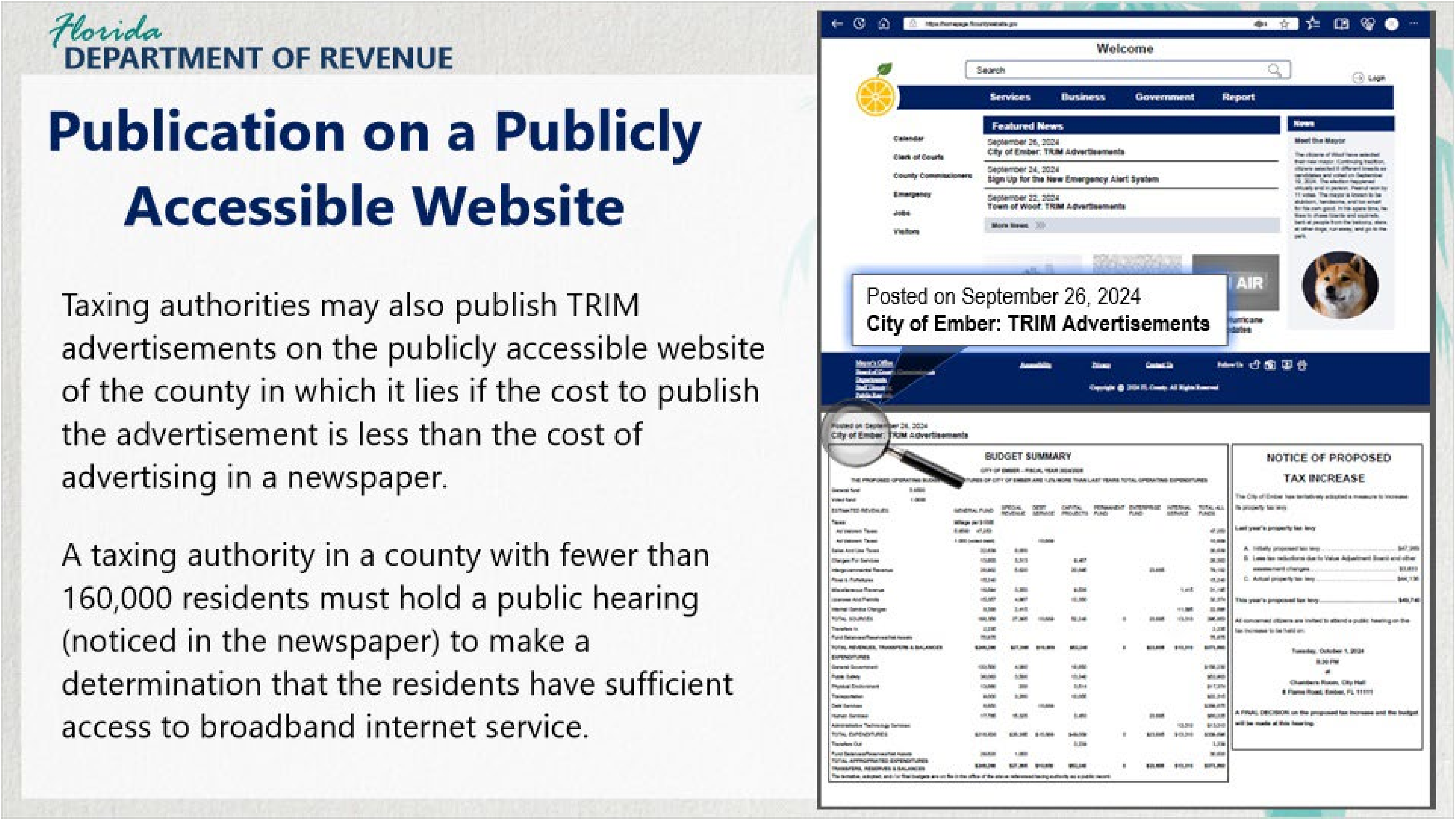
7.2 Advertising Practices to Avoid



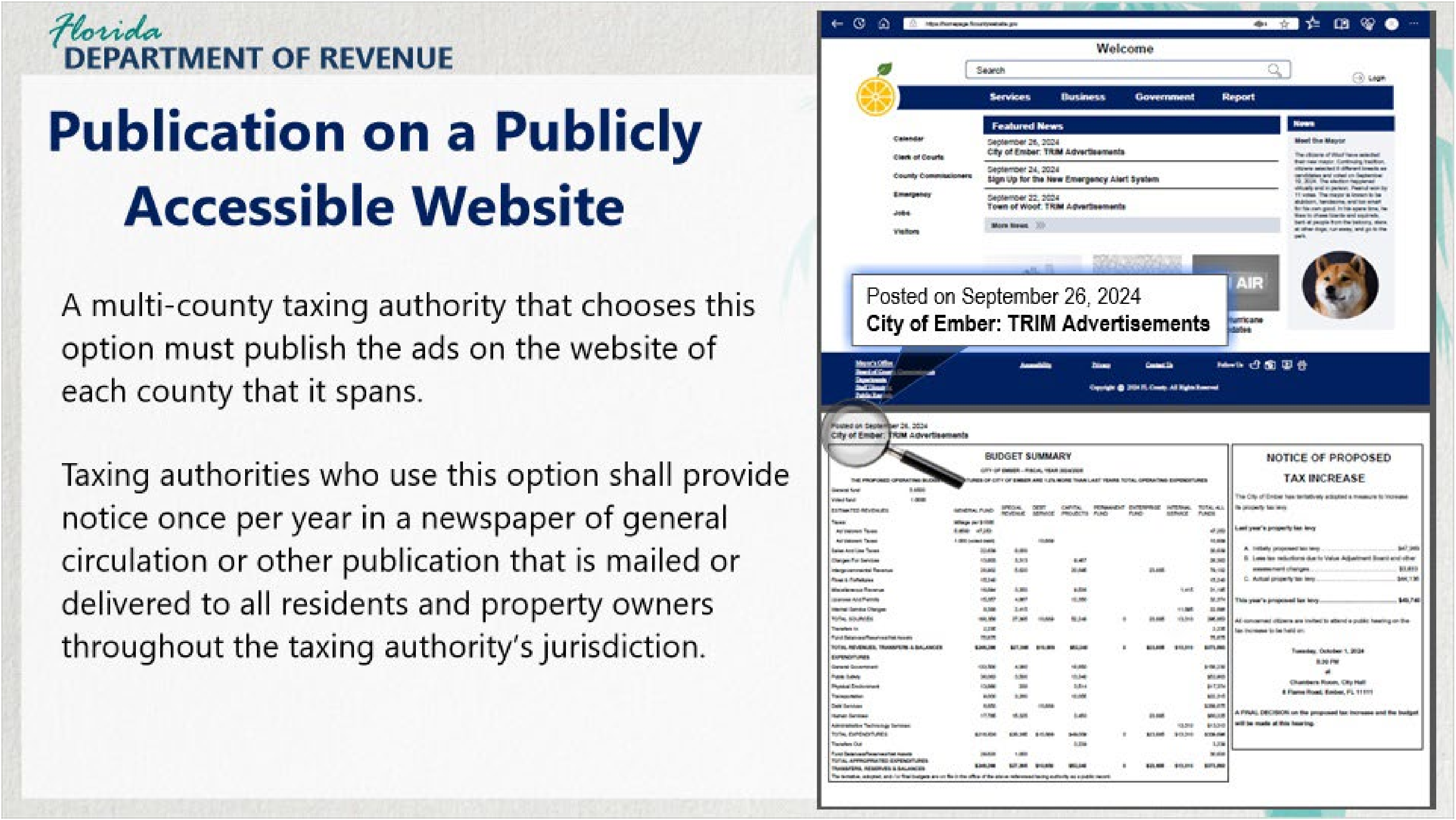
7.3 Important Terminology



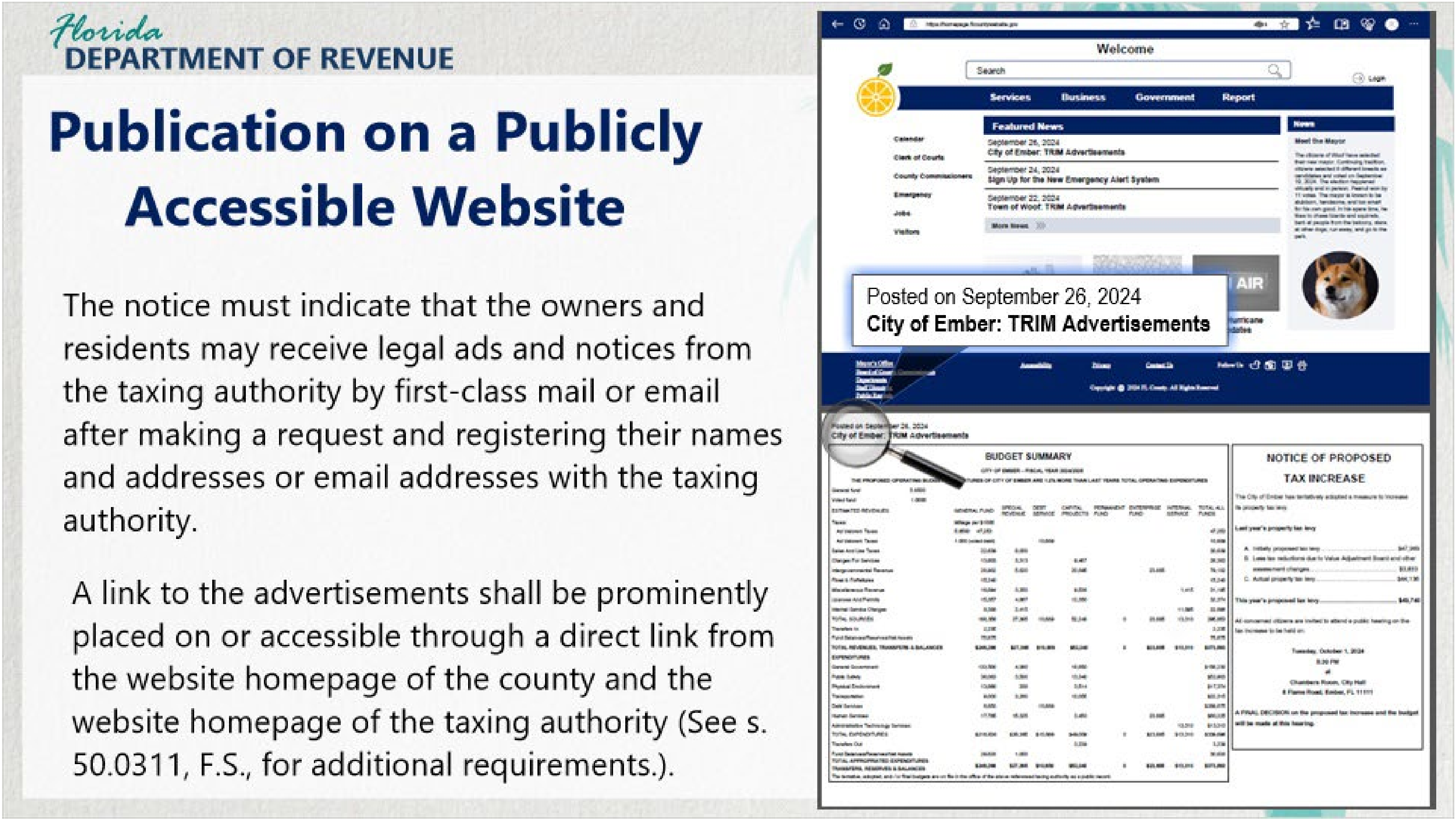
7.4 Publication on a Publicly Accessible Website



7.5 Publication on a Publicly Accessible Website

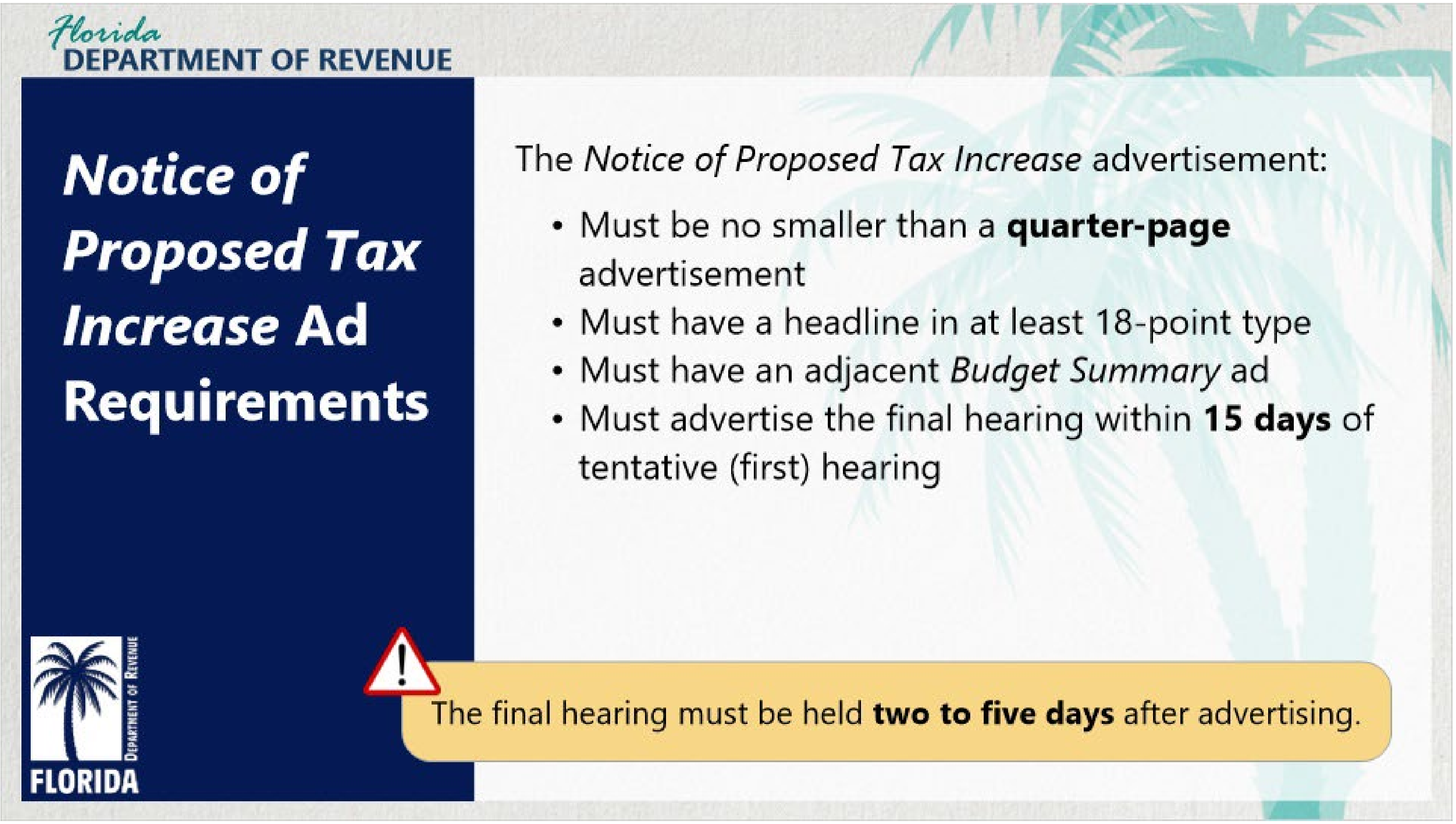


7.6 Publication on a Publicly Accessible Website

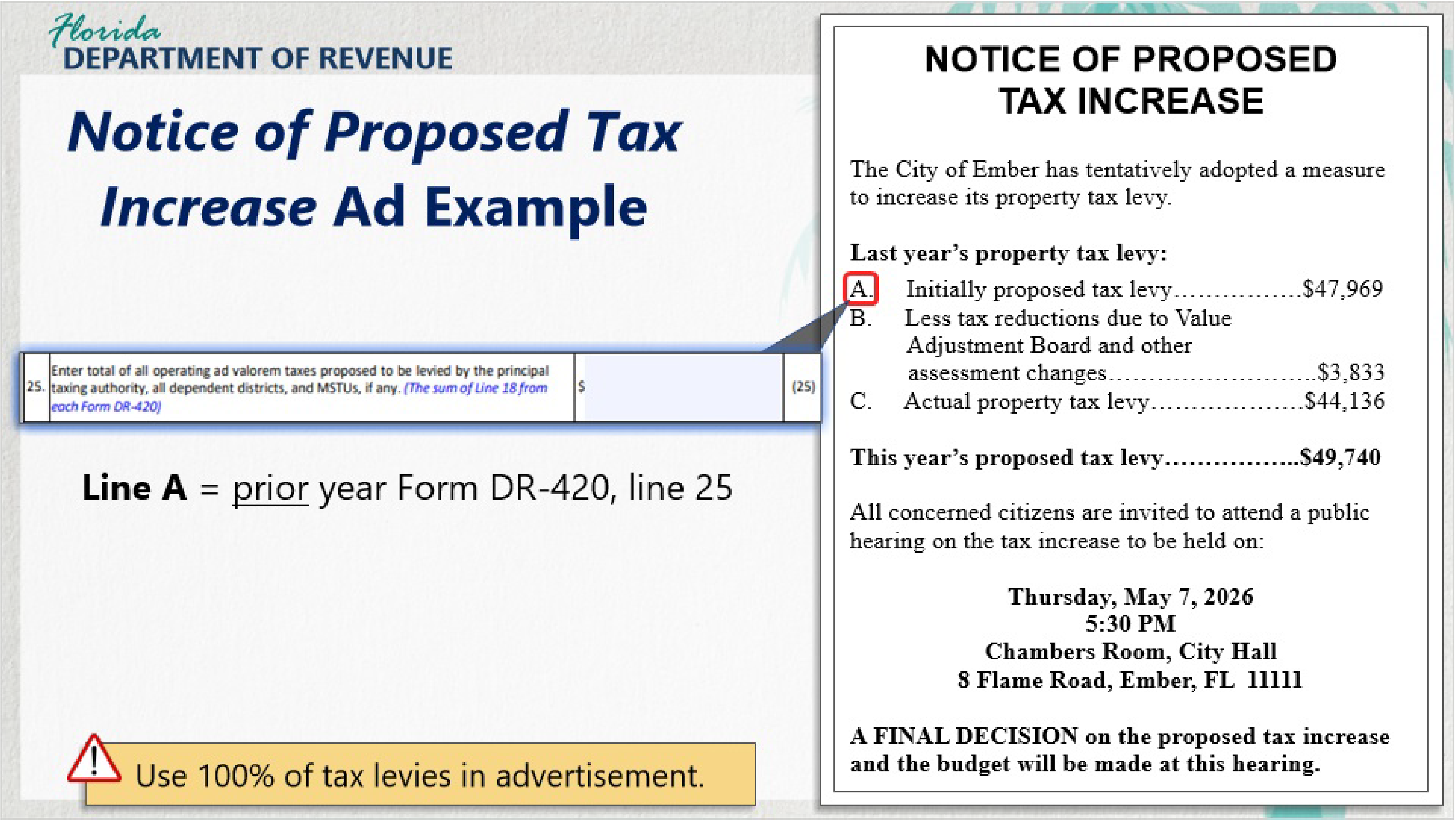


7.7 Advertisement Selection

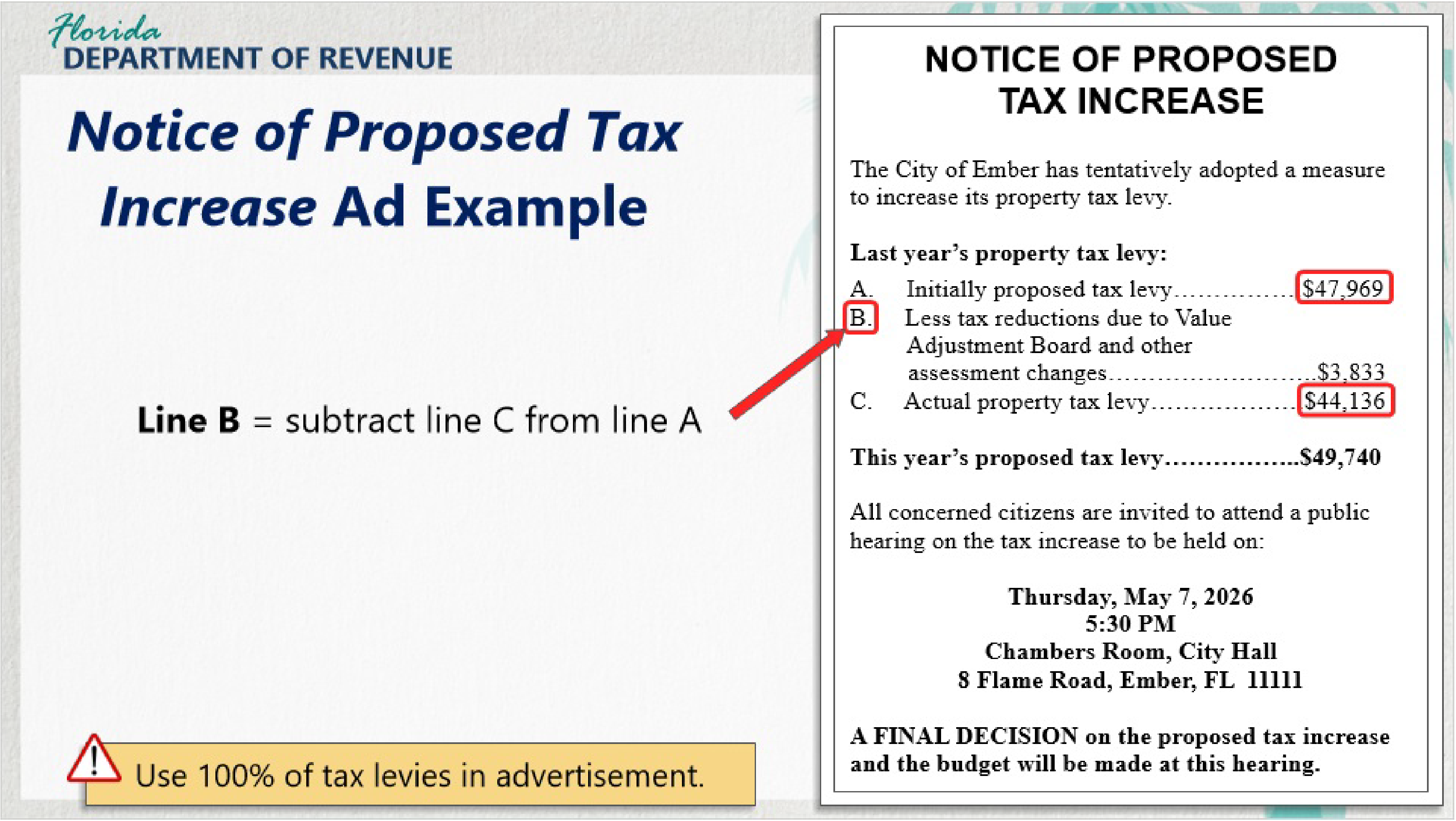
7.8 Notice of Proposed Tax Increase Ad Requirements



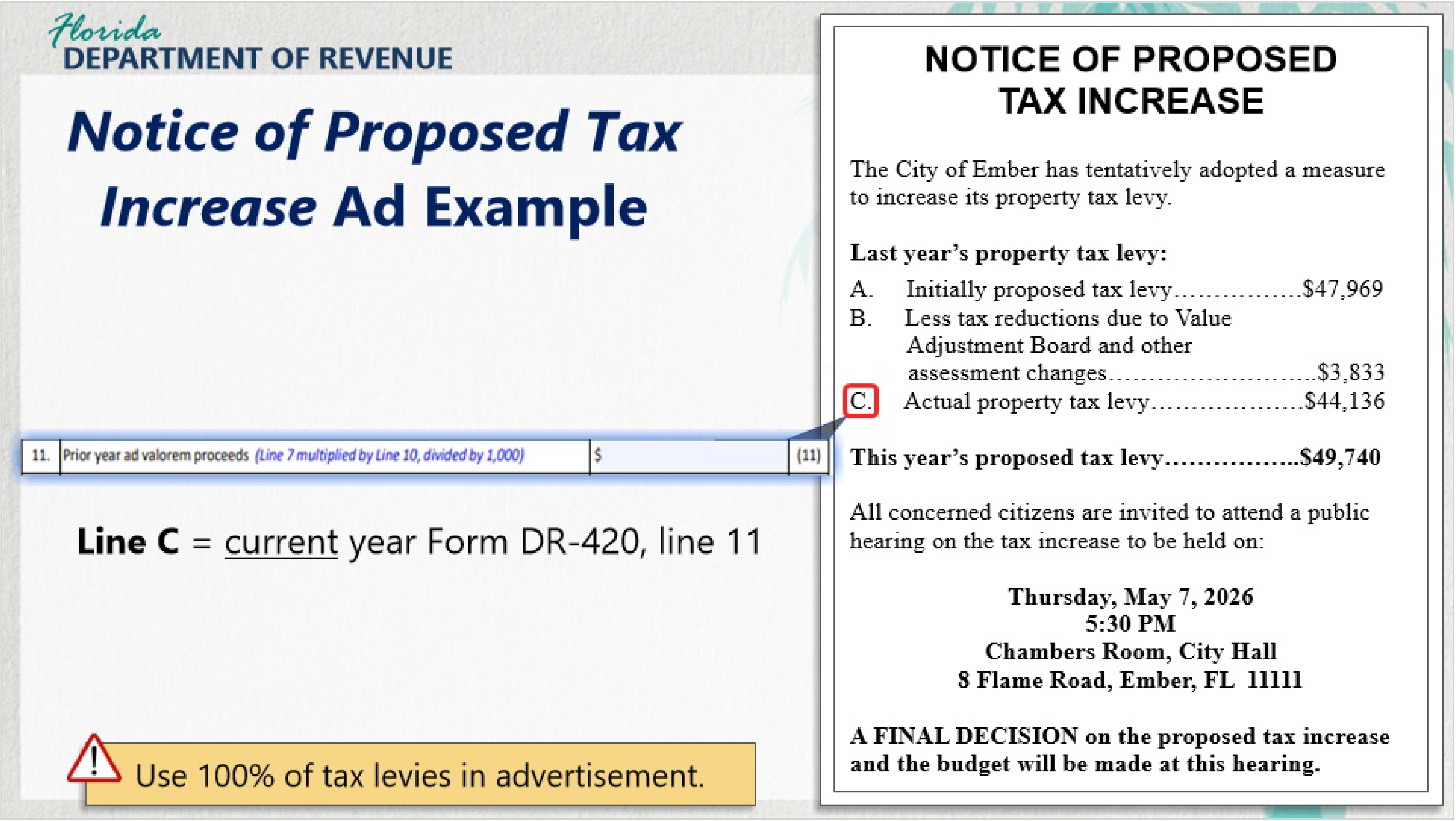
7.9 Notice of Proposed Tax Increase Ad Example



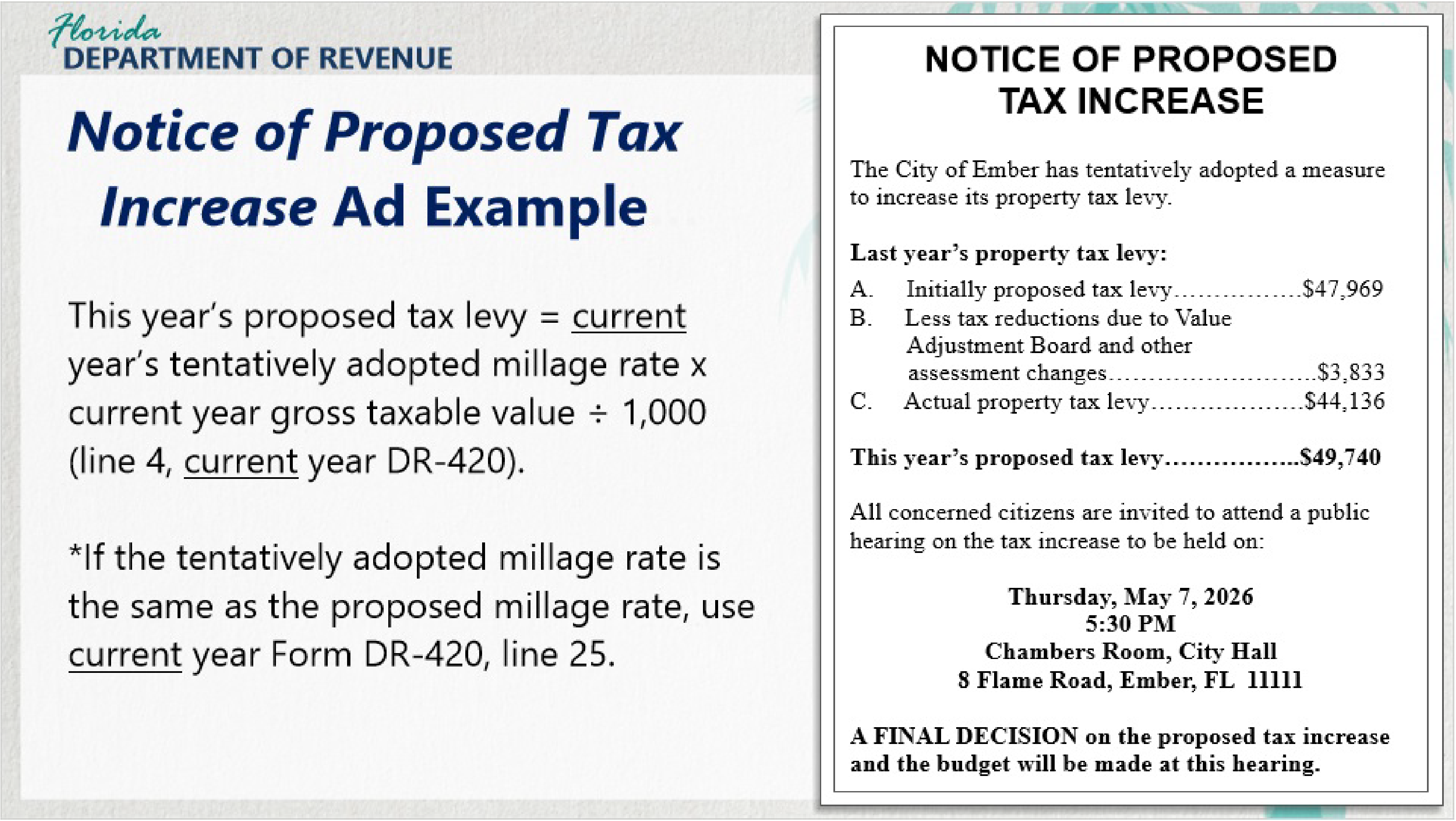
7.10 Notice of Proposed Tax Increase Ad Example



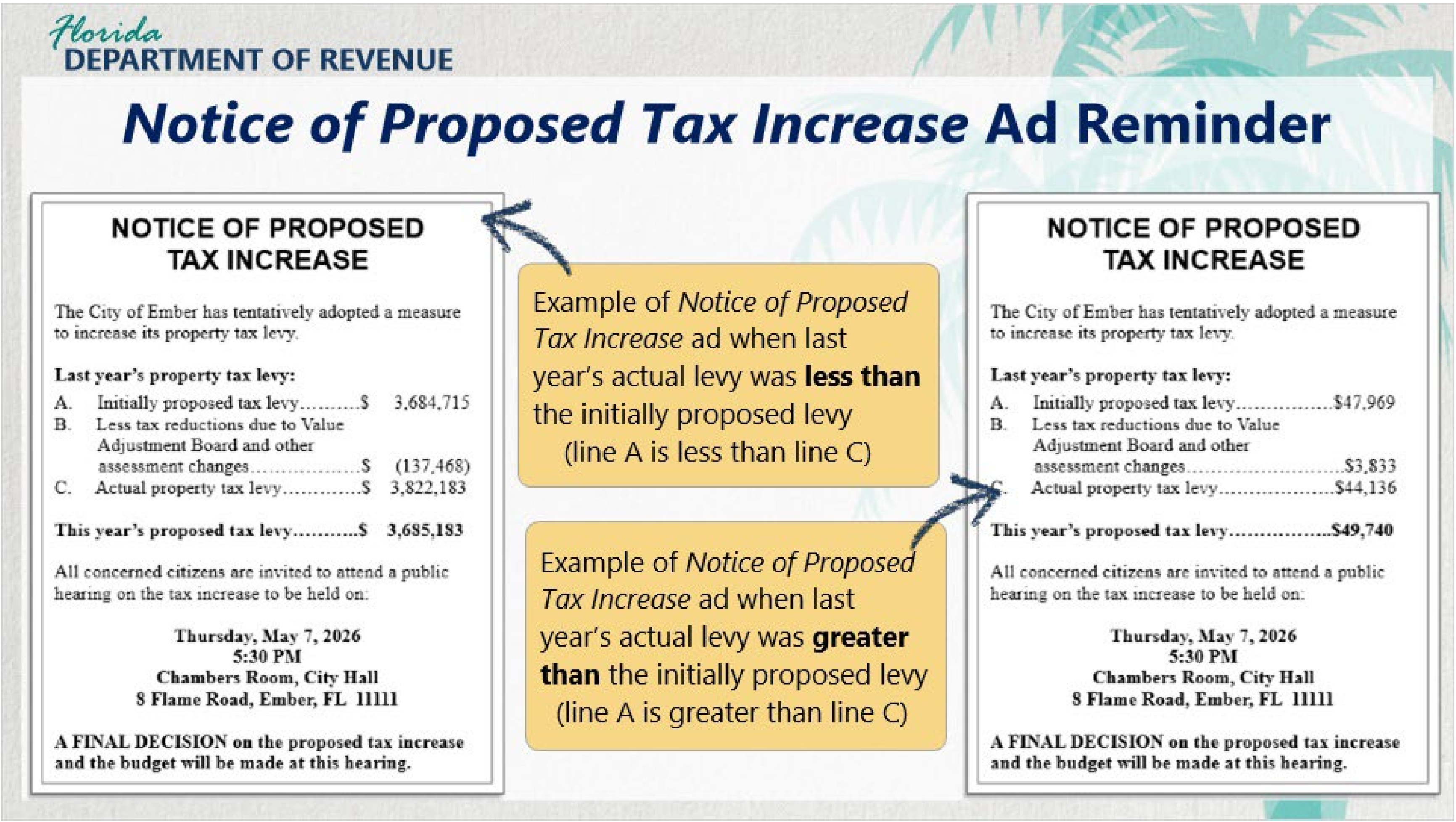
7.11 Notice of Proposed Tax Increase Ad Example



7.12 Notice of Proposed Tax Increase Ad Example



7.13 Notice of Proposed Tax Increase Ad Reminder



7.14 Notice of Proposed Tax Increase Newspaper Example

Florida
DEPARTMENT OF REVENUE

Notice of Proposed Tax Increase Newspaper Example

FLORIDA
DEPARTMENT OF REVENUE

Sunday, January 8, 2023 | **MOCK NEWS** | Issue #43

Tourist Injured at Yellowstone

A little too close for comfort

The unidentified tourist was taking pictures of the bison when they got within 20 feet of the bison. Other visitors warned the person that they should stay farther back, but they refused to listen.

The bison noticed the tourist and charged at them. The tourist started running. They couldn't outrun the bison and the impact of the hit sent the tourist flying. A couple of park rangers distracted the bison while others went to retrieve the person.

The tourist was airlifted to the nearest hospital. They are in critical condition. Park officials say that before entering the park, visitors are given a lesson on how to behave inside the park.

Yellowstone Park: A family of bison grazing

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:

Wednesday, January 11, 2023
5:30 PM
at
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.

BUDGET SUMMARY

CITY OF EMBER - FISCAL YEAR 2023/2024
*THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITY OF EMBER ARE 1.2% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

General fund 5.6500
Voted fund 1.0000

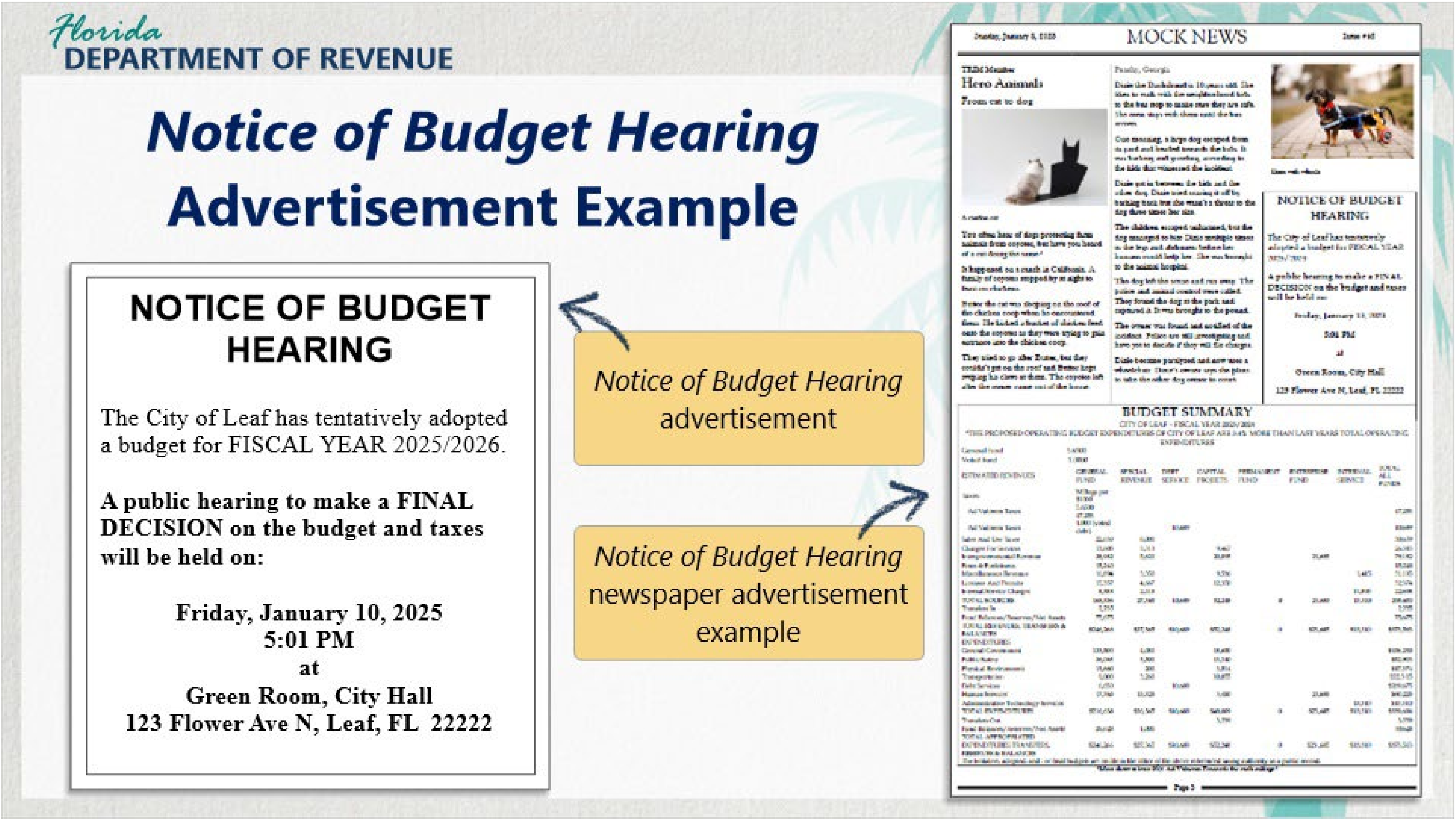
ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
Taxes:	Millage per $1000							
Ad Valorem Taxes	5.6500 47,255							47,255
Ad Valorem Taxes	1.000 (voted debt)		10,689					10,689
Sales And Use Taxes	23,659	6,000						30,659
Charges For Services	13,605	5,315		8,467				26,585
Intergovernmental Revenue	20,902	3,620		30,095		23,603		79,183
Fines & Forfeitures	15,240							15,240
Miscellaneous Revenue	16,896	5,350		9,336			1,611	31,195
Licenses And Permits	15,557	4,667		12,350				32,574
Internal Service Charges	4,300	3,415					13,895	22,690
TOTAL SOURCES	160,506	27,365	10,689	52,248	0	23,603	15,510	295,655
Transfers In	3,250							3,250
Fund Balances/Reserves/Net Assets	75,675							75,675
TOTAL REVENUES, TRANSFERS & BALANCES	$246,266	$27,365	$10,689	$52,248	0	$23,603	$15,510	$375,565
EXPENDITURES								
General Government	135,300	4,000		18,650				$156,250
Public Safety	36,065	5,300		13,340				$52,905
Physical Environment	15,600	200		3,014				$17,574
Transportation	9,000	3,360		10,055				$22,515
Debt Services	6,650		10,689					$249,675
Human Services	17,765	13,325		5,450		23,603		$60,225
Administrative Technology Services							15,510	$15,510
TOTAL EXPENDITURES	$216,658	$26,365	$10,689	$49,009	0	$23,603	$15,510	$356,696
Transfers Out				3,239				3,239
Fund Balances/Reserves/Net Assets	79,620	1,000						50,620
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	$246,266	$27,365	$10,689	$52,248	0	$23,603	$15,510	$375,565

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 50% Ad Valorem Proceeds for each millage

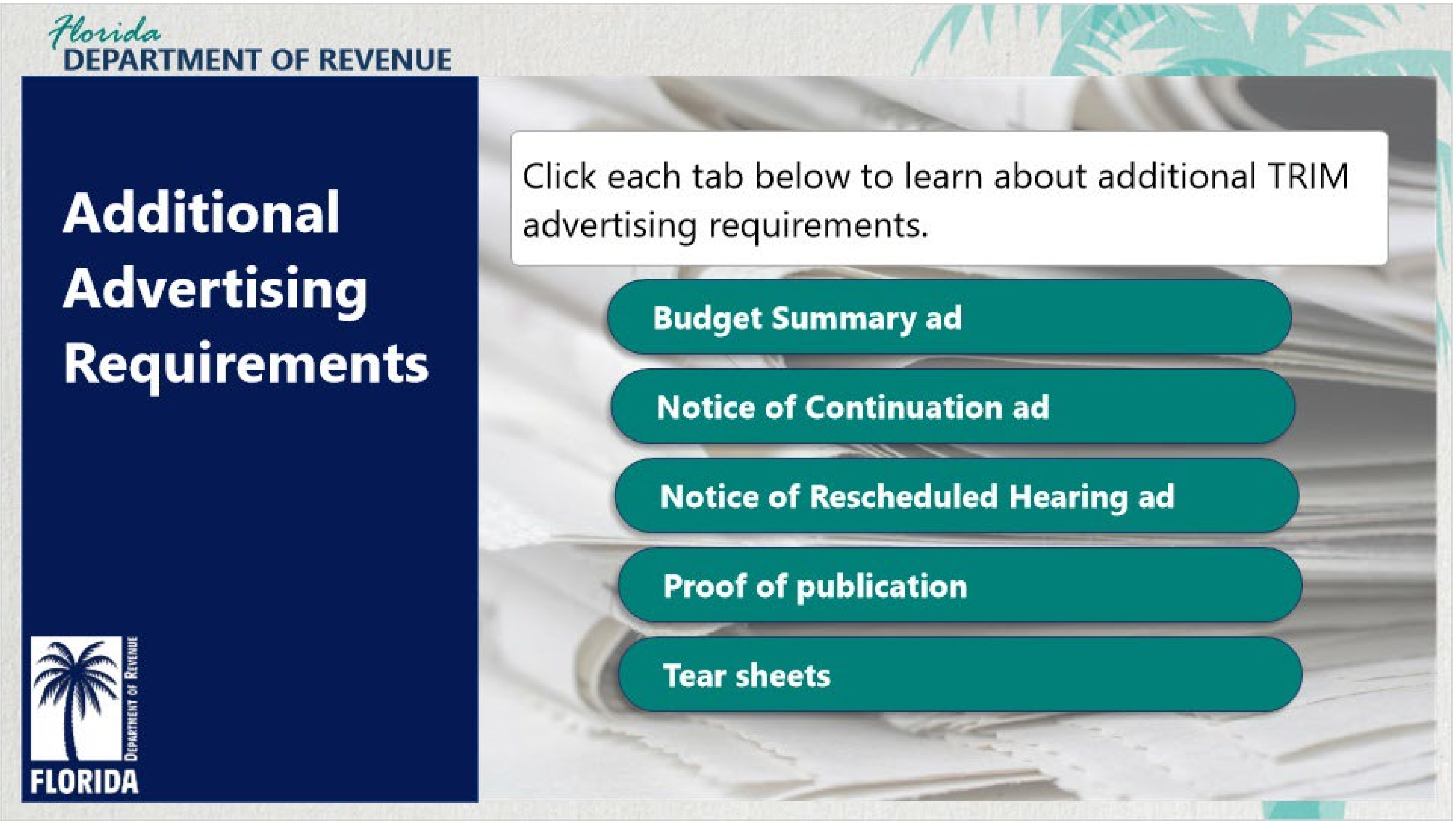
Page 2

7.15 Notice of Budget Hearing Ad Requirements

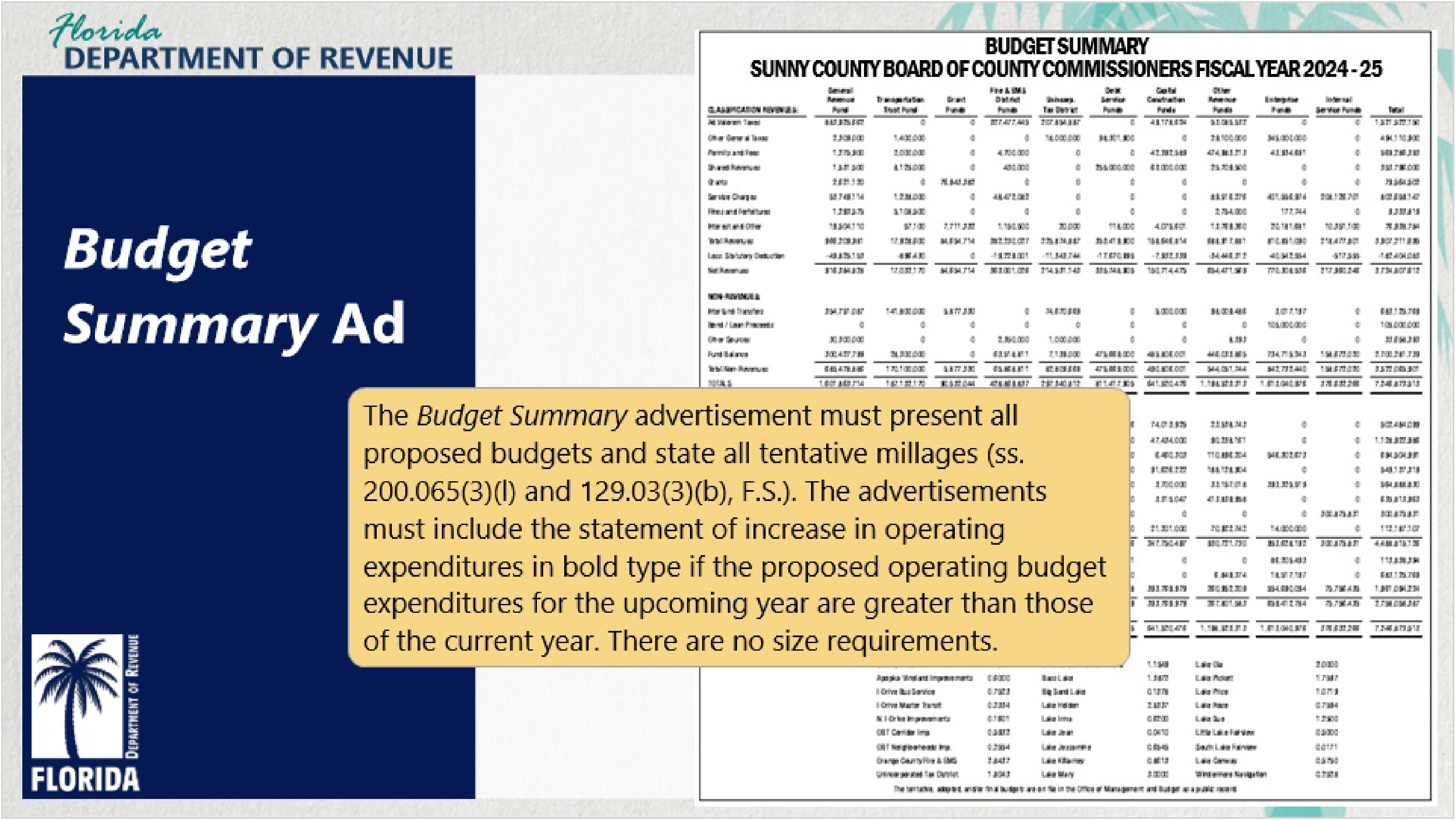
7.16 Notice of Budget Hearing Advertisement Example



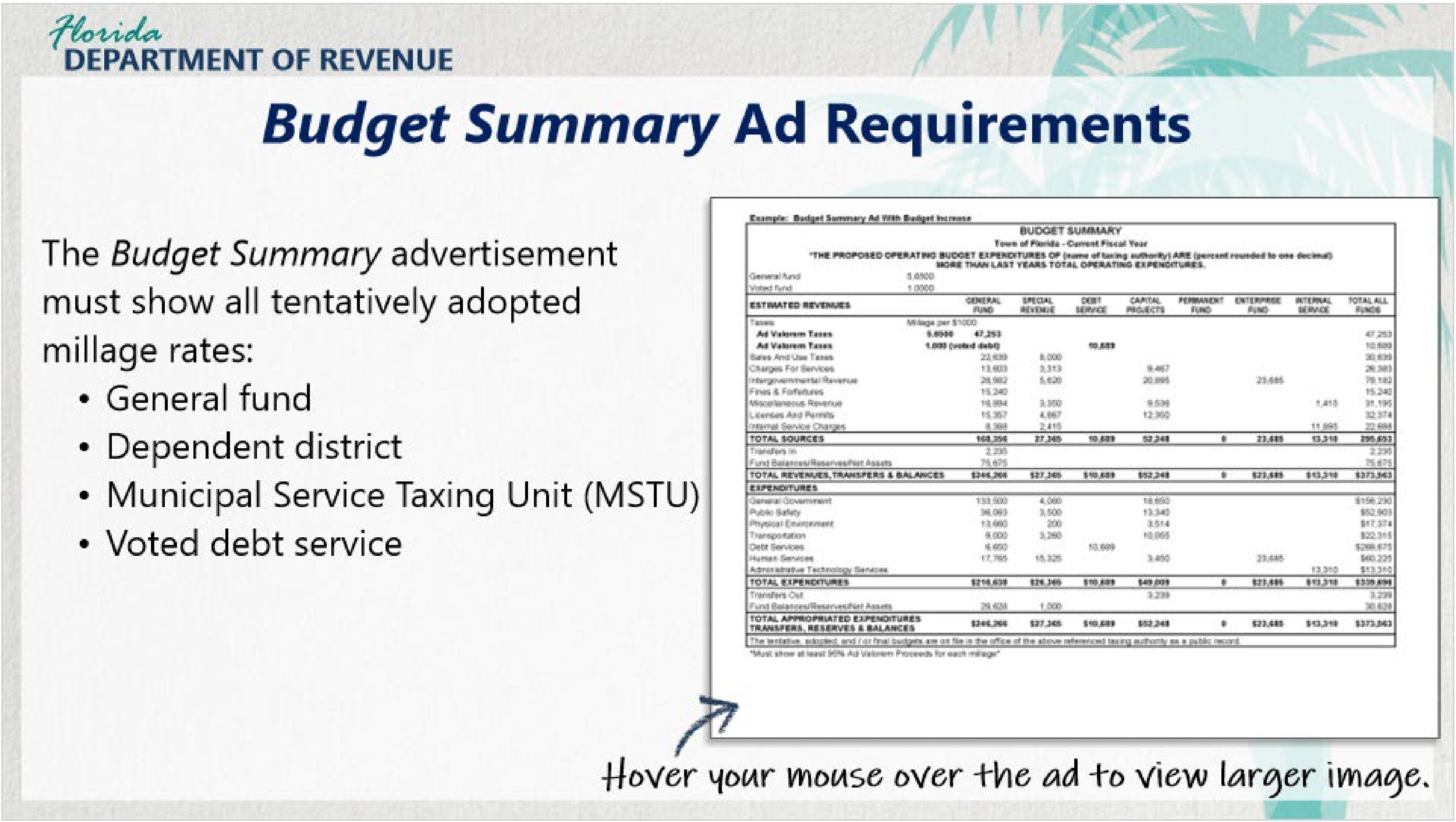
7.17 Additional Advertising Requirements



7.18 Budget Summary Millage Rate Ad



7.19 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

***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**	**27,365**	**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
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**	**$26,365**	**$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**	**$27,365**	**$10,689**	**$52,248**	**0**	**$23,685**	**$13,310**	**$373,563**

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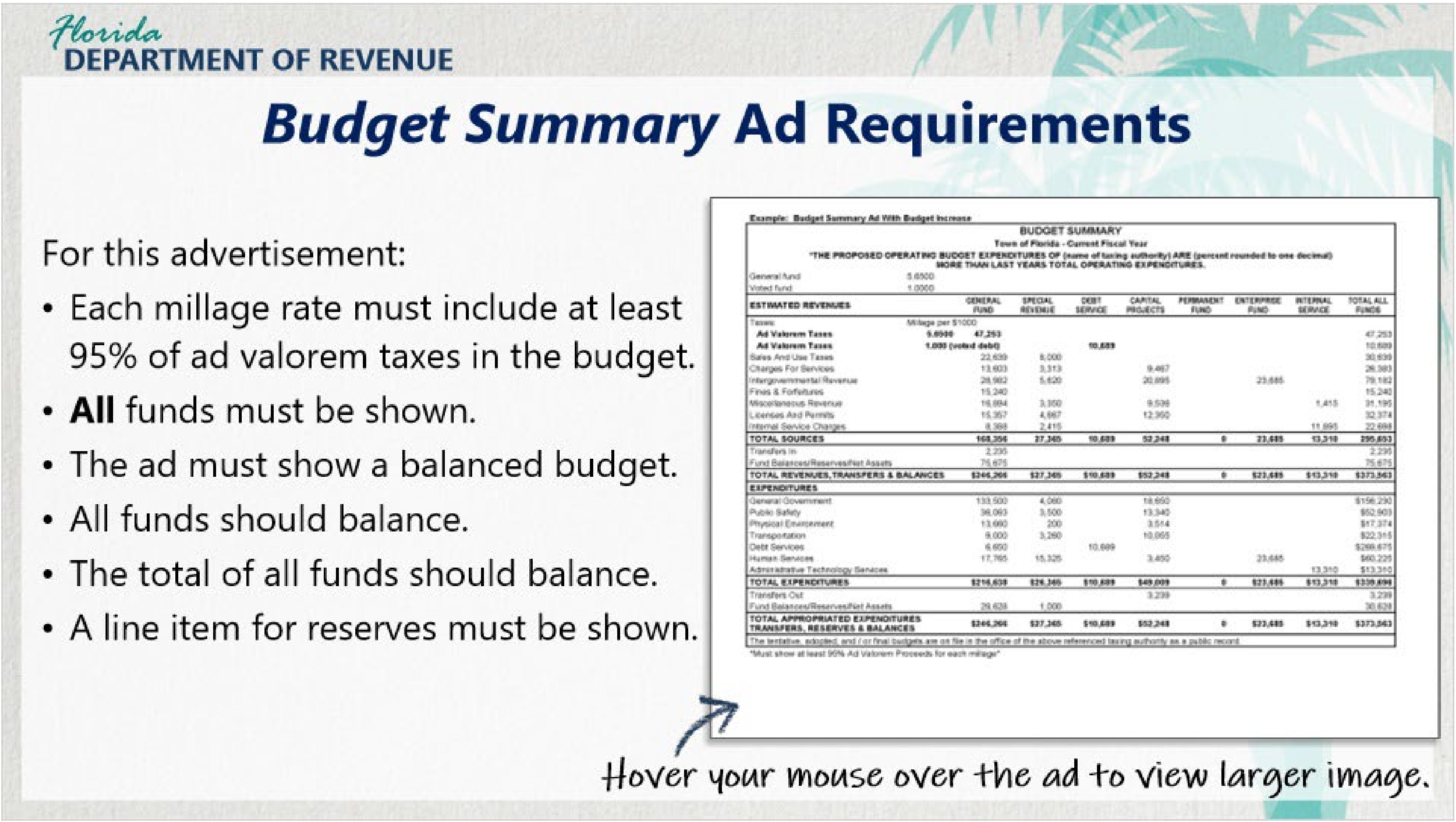
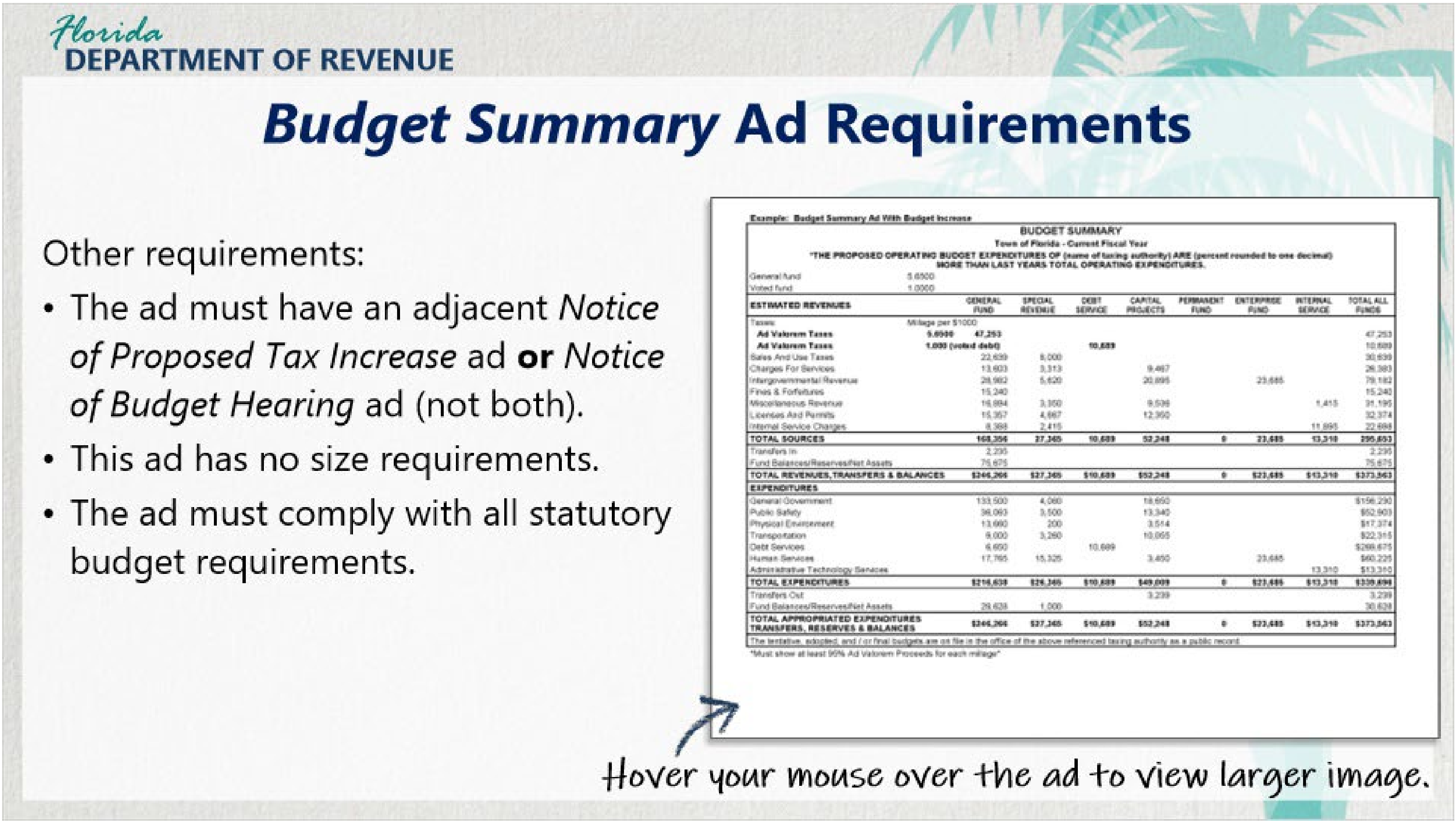
Must show at least 95% Ad Valorem Proceeds for each millage

7.20 Budget Summary Ad Requirements



7.21 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.

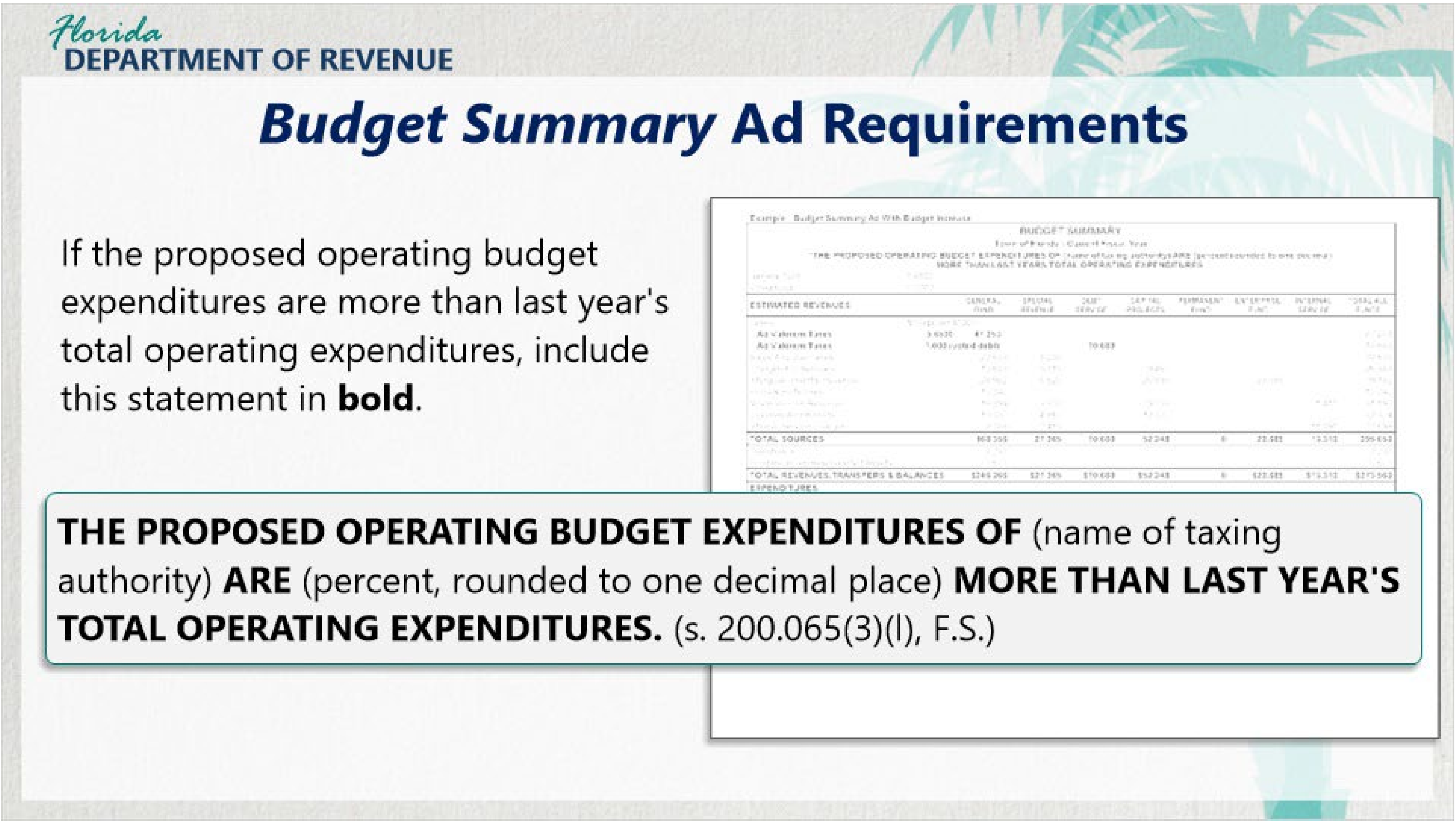
General fund 5.6500
Voted fund 1.0000

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	4,060		18,650				$156,210
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**

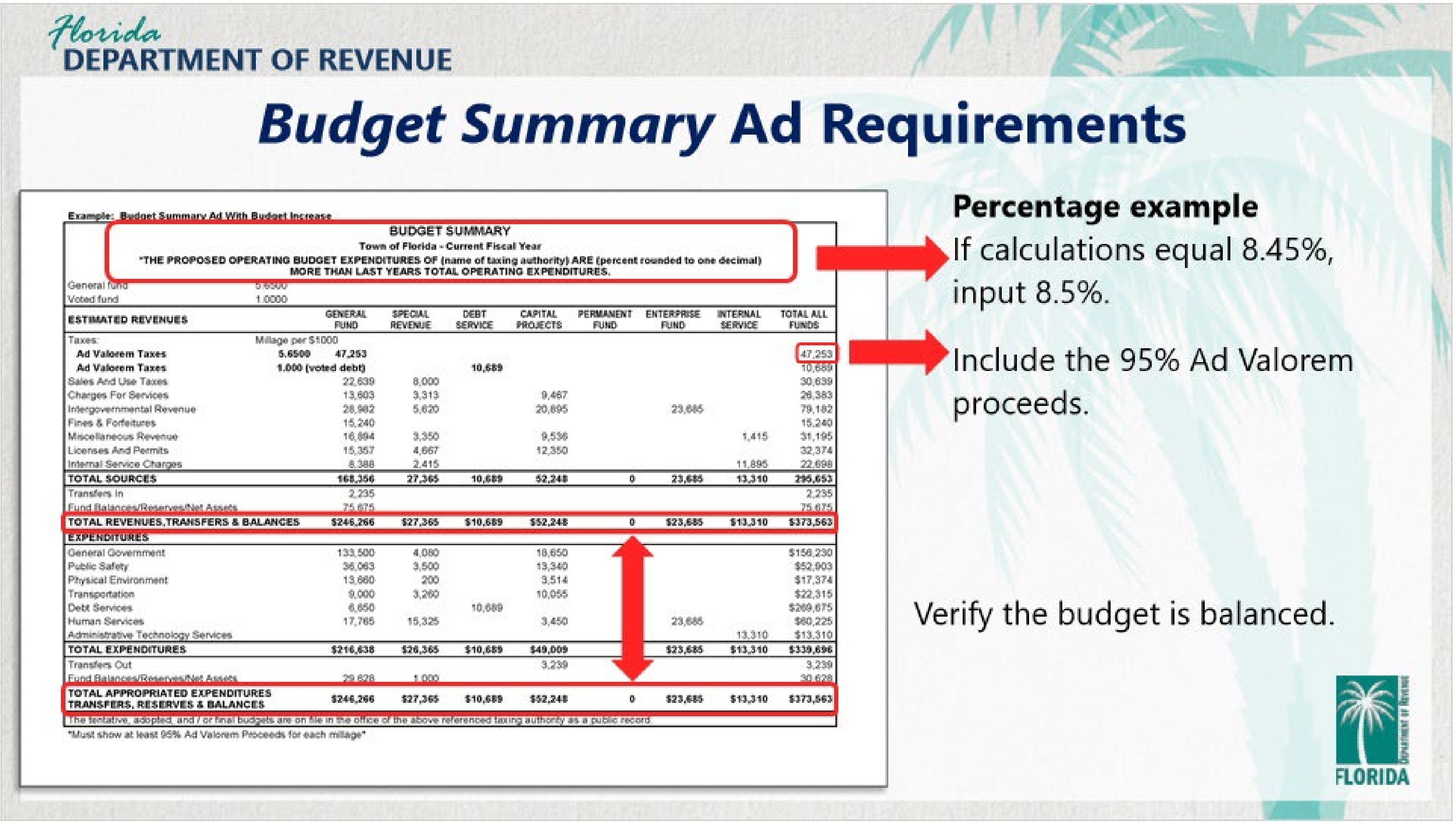
The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record.

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

7.22 Budget Summary Ad Requirements



7.23 Budget Summary Ad Requirements



Example: Budget Summary Ad With Budget Increase

BUDGET SUMMARY

Town of Florida - Current Fiscal Year

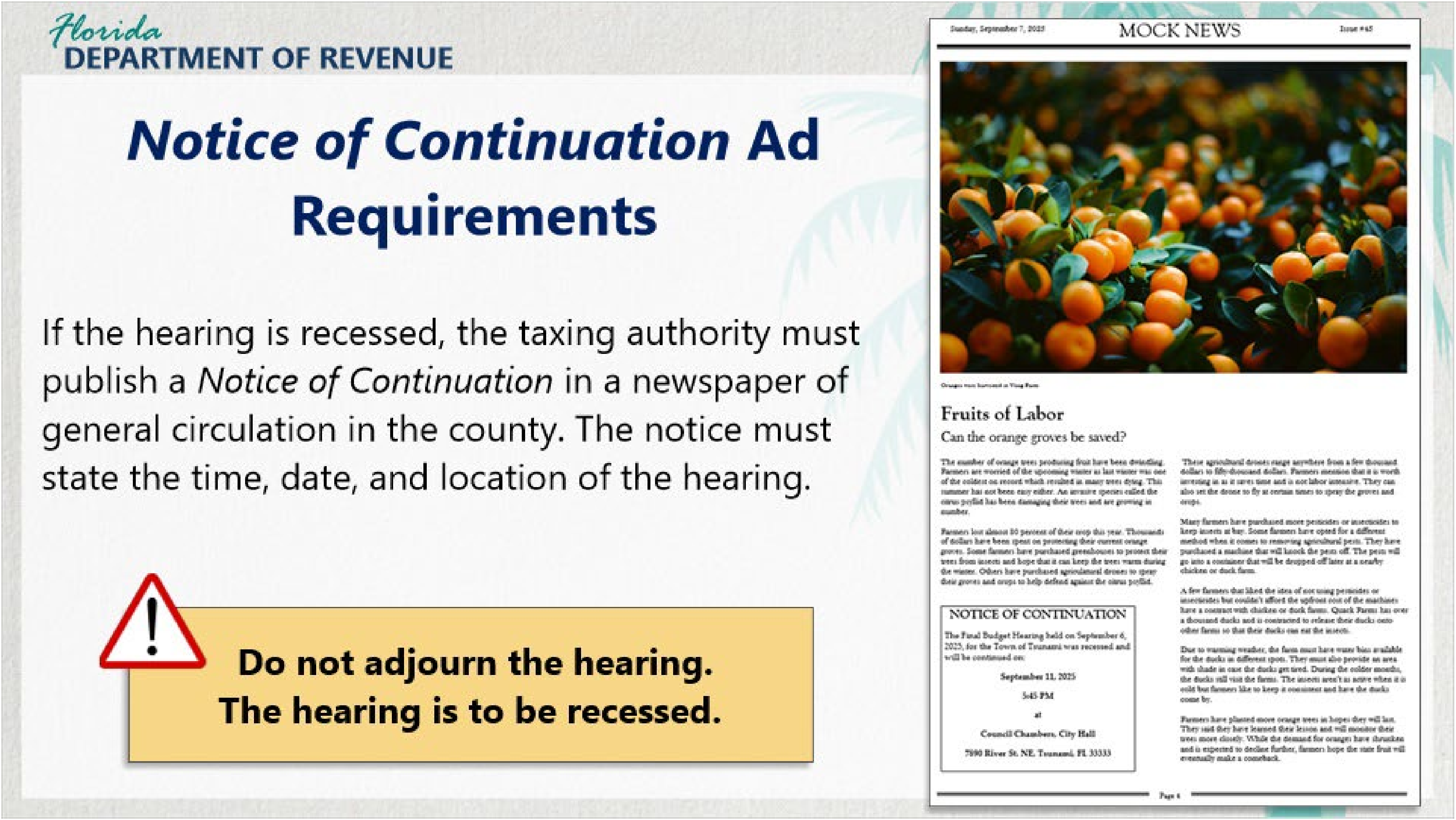
*THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of taxing authority) ARE (percent rounded to one decimal) MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

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**	**27,365**	**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
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**	**$26,365**	**$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**

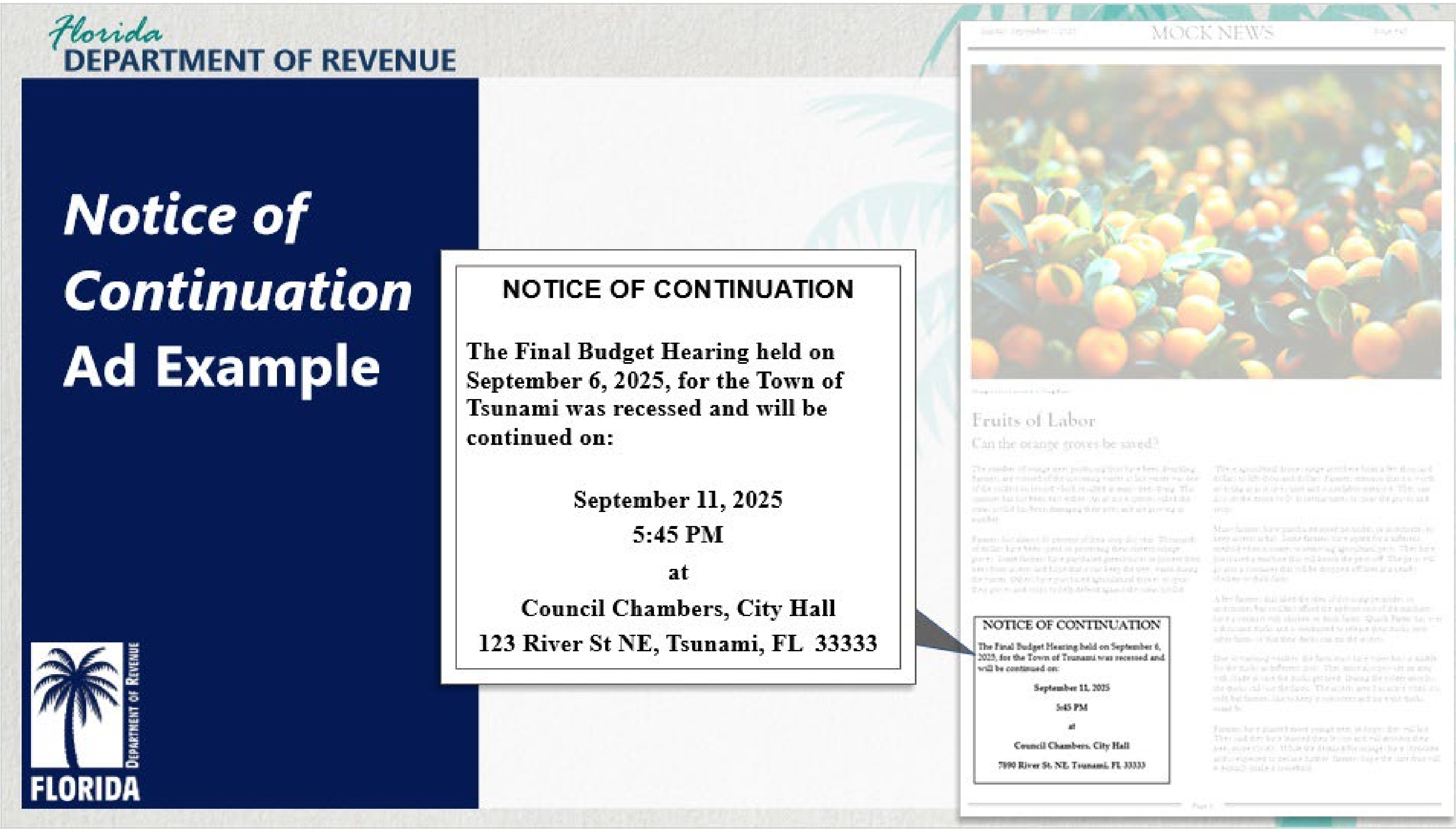
The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record.

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

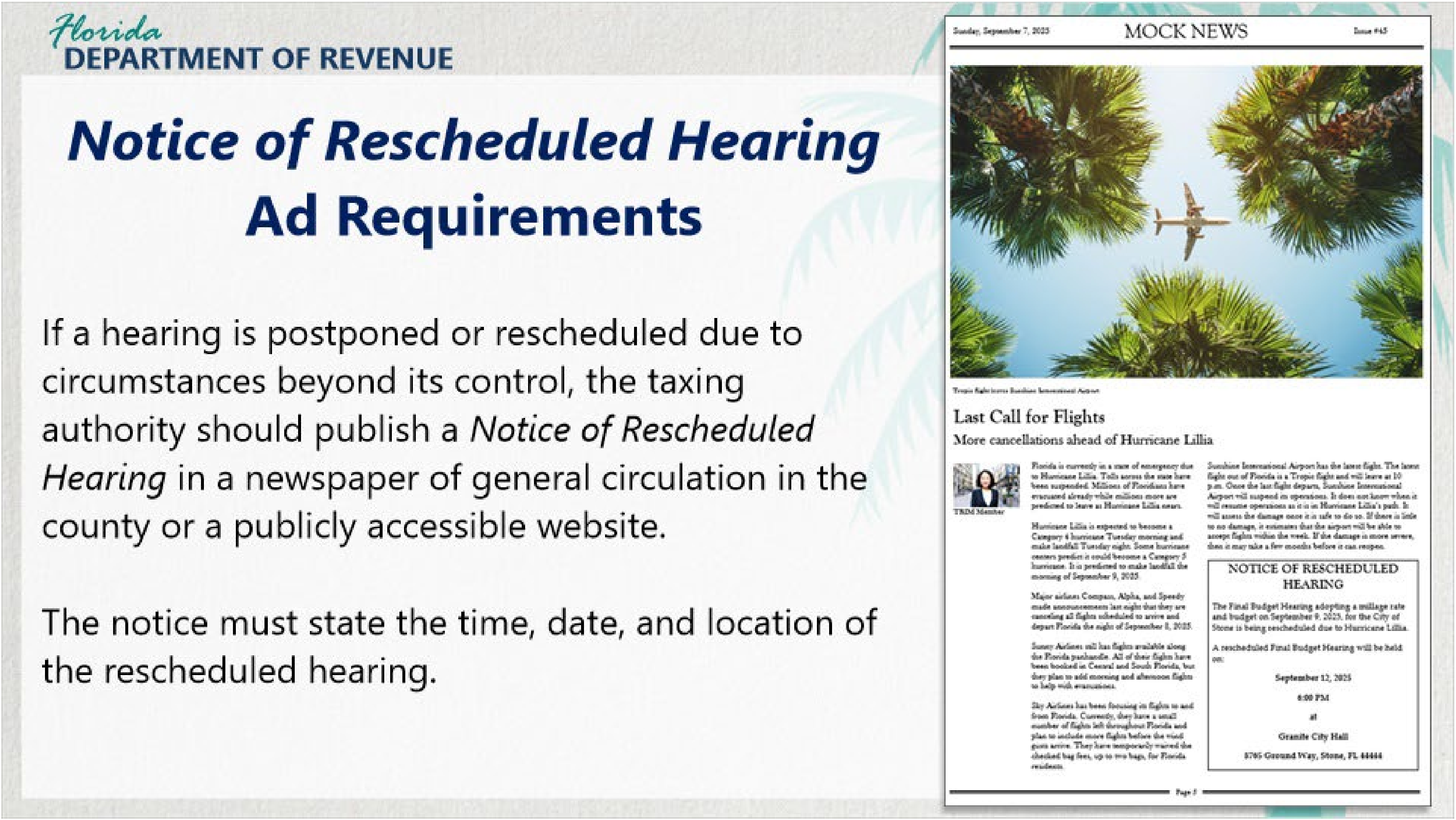
7.24 Notice of Continuation Ad Requirements



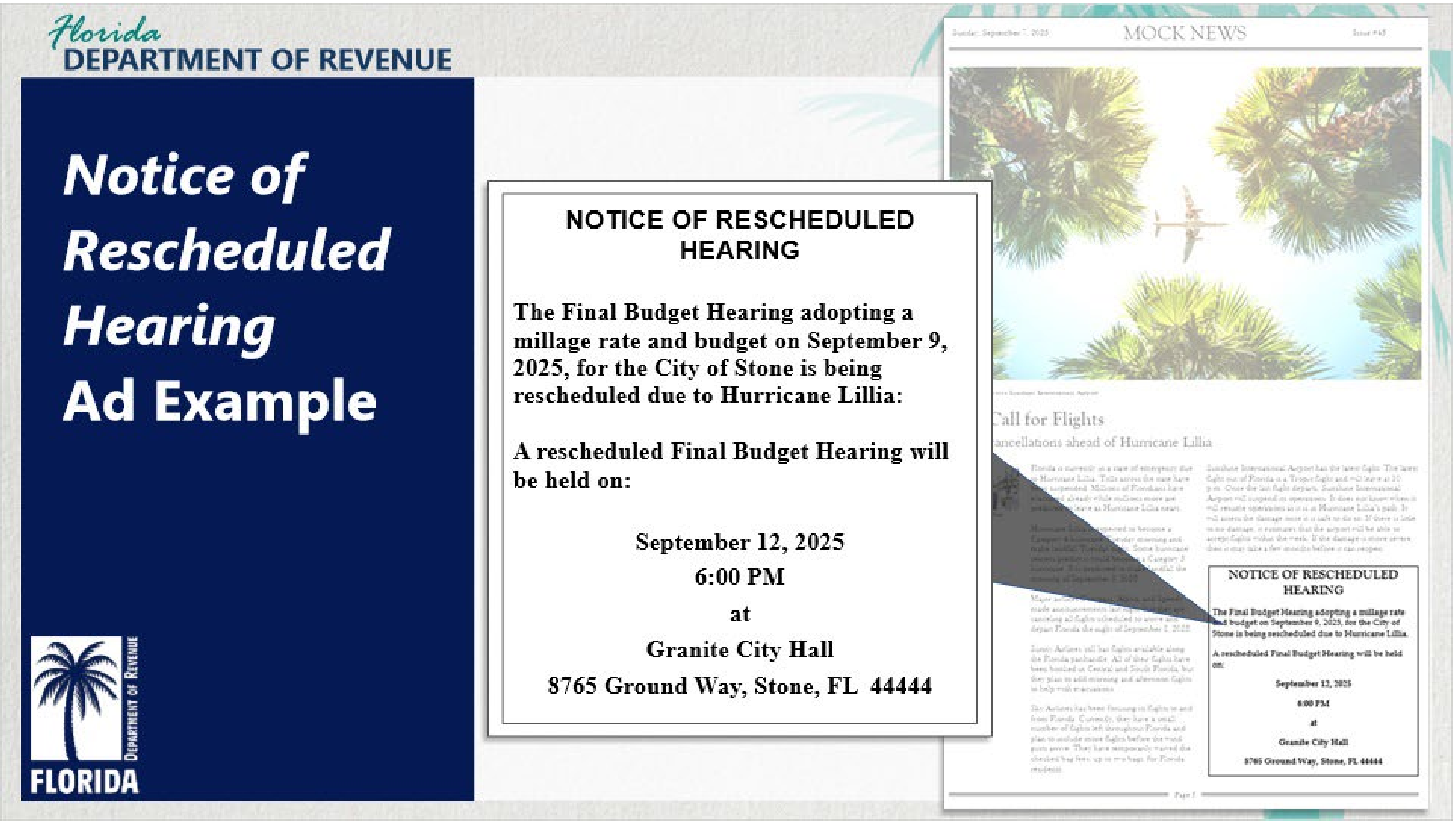
7.25 Notice of Continuation Ad Example



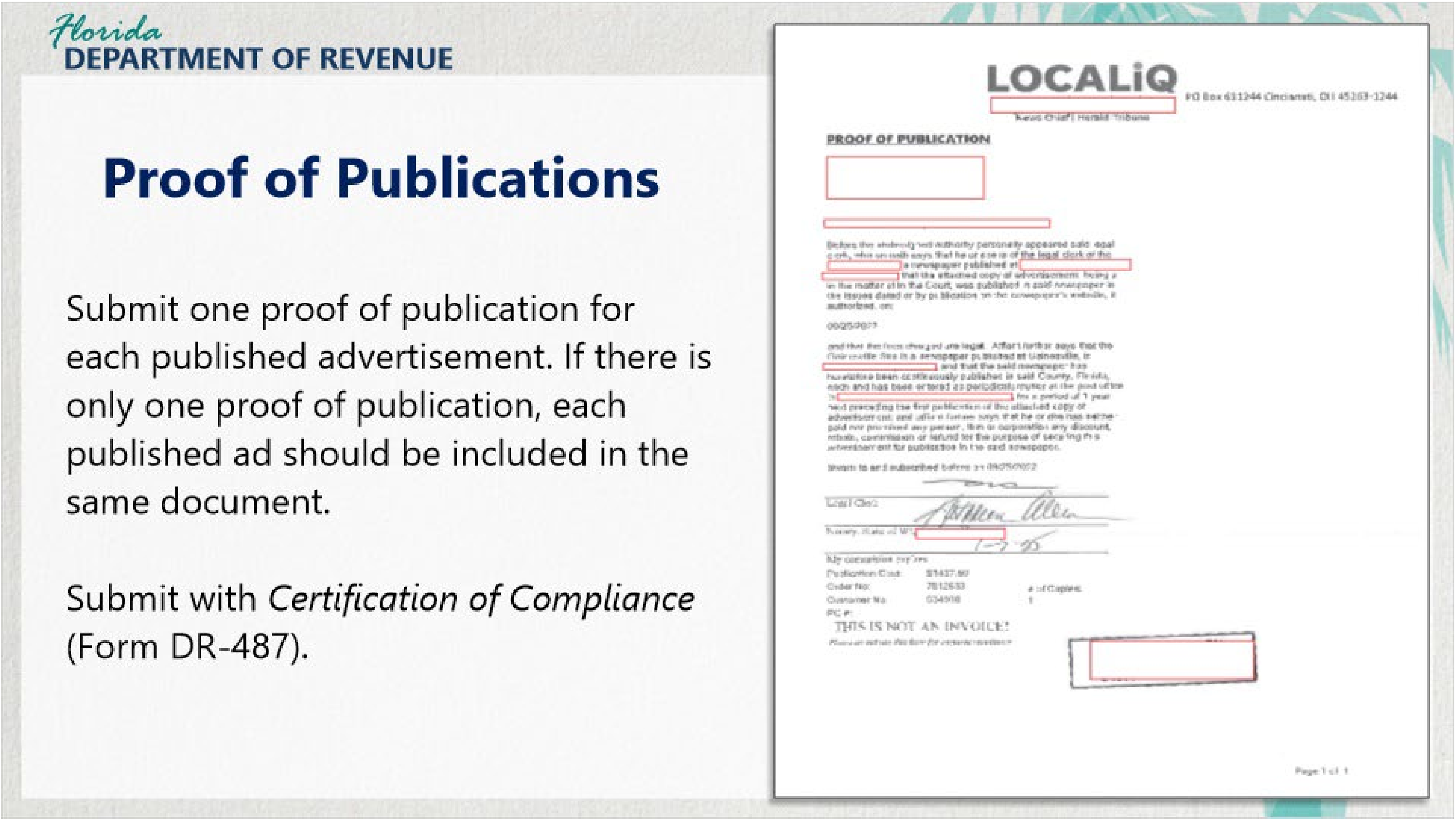
7.26 Notice of Rescheduled Hearing Ad Requirements



7.27 Notice of Rescheduled Hearing Ad Example



7.28 Proof of Publications

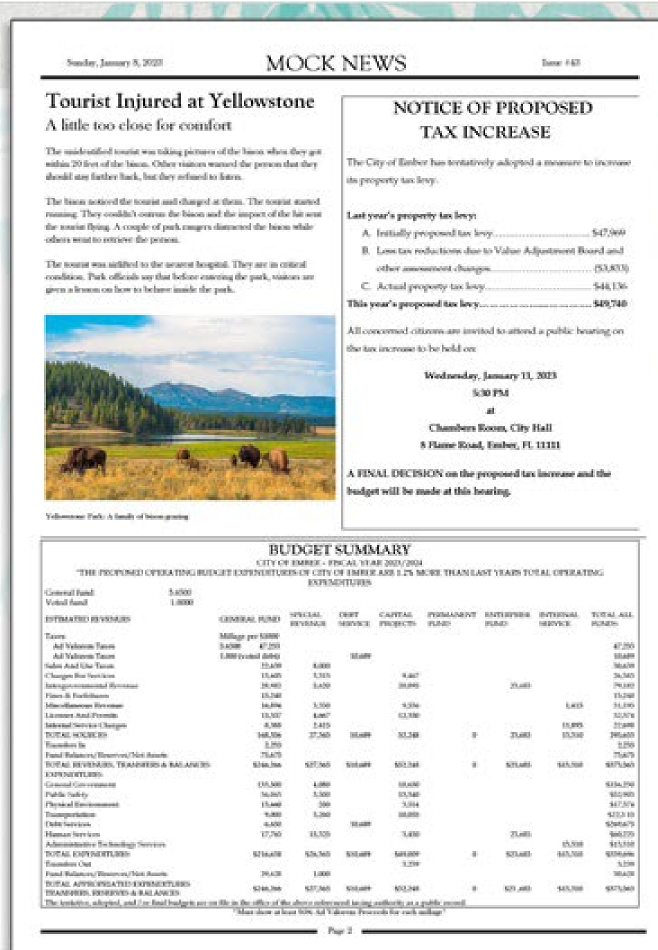


7.29 Tear Sheets

Florida
DEPARTMENT OF REVENUE

Tear Sheets

A tear sheet is an actual copy of the published newspaper ad. Submitting a tear sheet is an alternative to submitting a newspaper. Taxing authorities submit tear sheets with the package via OASYS.



Sunday, January 8, 2023 MOCK NEWS Issue #43

Tourist Injured at Yellowstone

A little too close for comfort

The unidentified tourist was taking pictures of the bison when they got within 20 feet of the bison. Other visitors warned the person that they should stay farther back, but they refused to listen.

The bison noticed the tourist and charged at them. The tourist started running. They couldn't outrun the bison and the impact of the hit sent the tourist flying. A couple of park rangers distracted the bison while others went to retrieve the person.

The tourist was airlifted to the nearest hospital. They are in critical condition. Park officials say that before entering the park, visitors are given a lesson on how to behave inside the park.

Yellowstone Park: A family of bison grazing

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:

Wednesday, January 11, 2023
5:30 PM
at
Chambers Room, City Hall
8 Flame Road, Ember, FL 11111

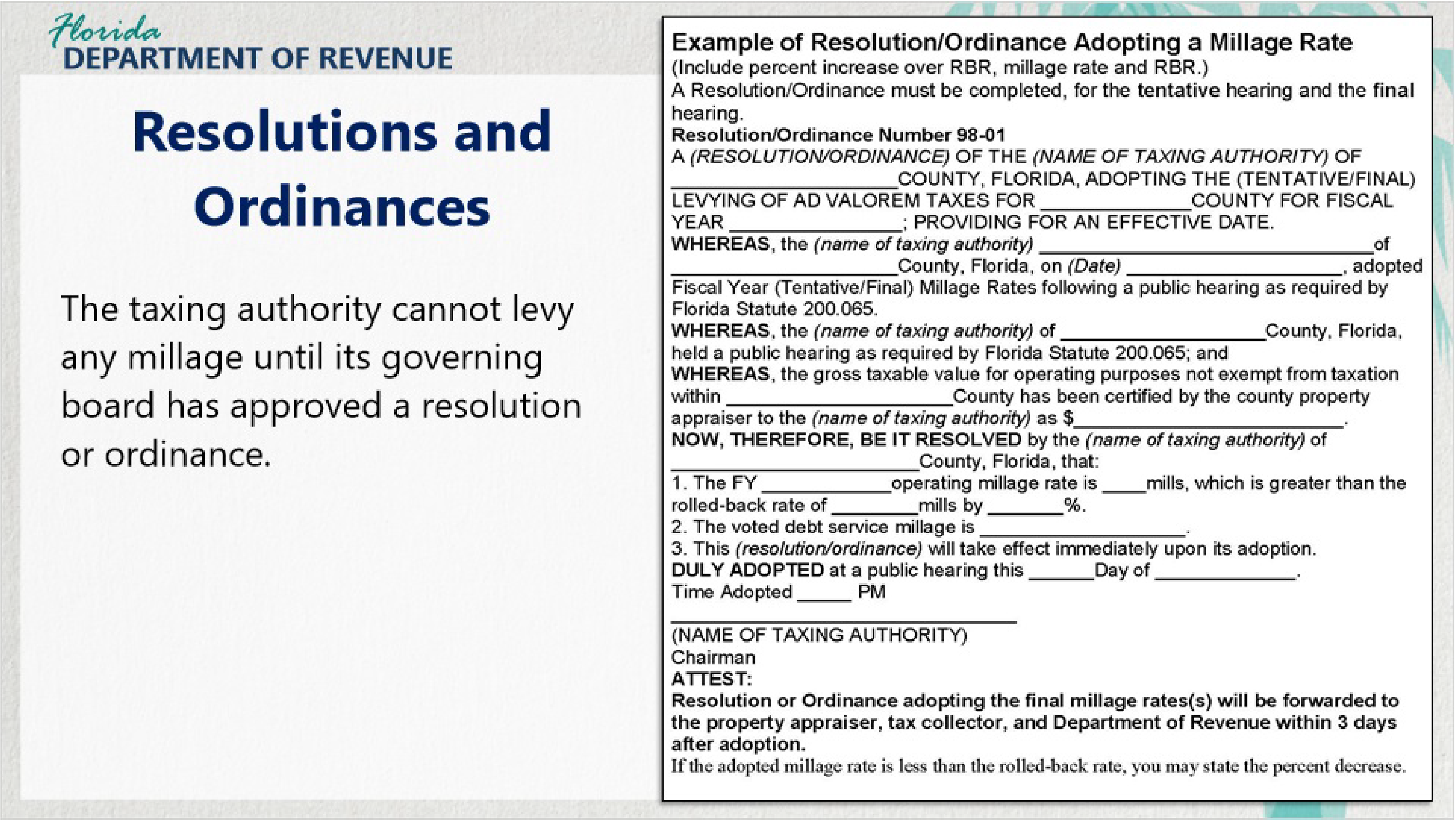
A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

BUDGET SUMMARY
CITY OF EMBER - FISCAL YEAR 2023/2024
*THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITY OF EMBER ARE 1.2% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

Page 2

8. Resolutions and Ordinances

8.1 Resolutions and Ordinances

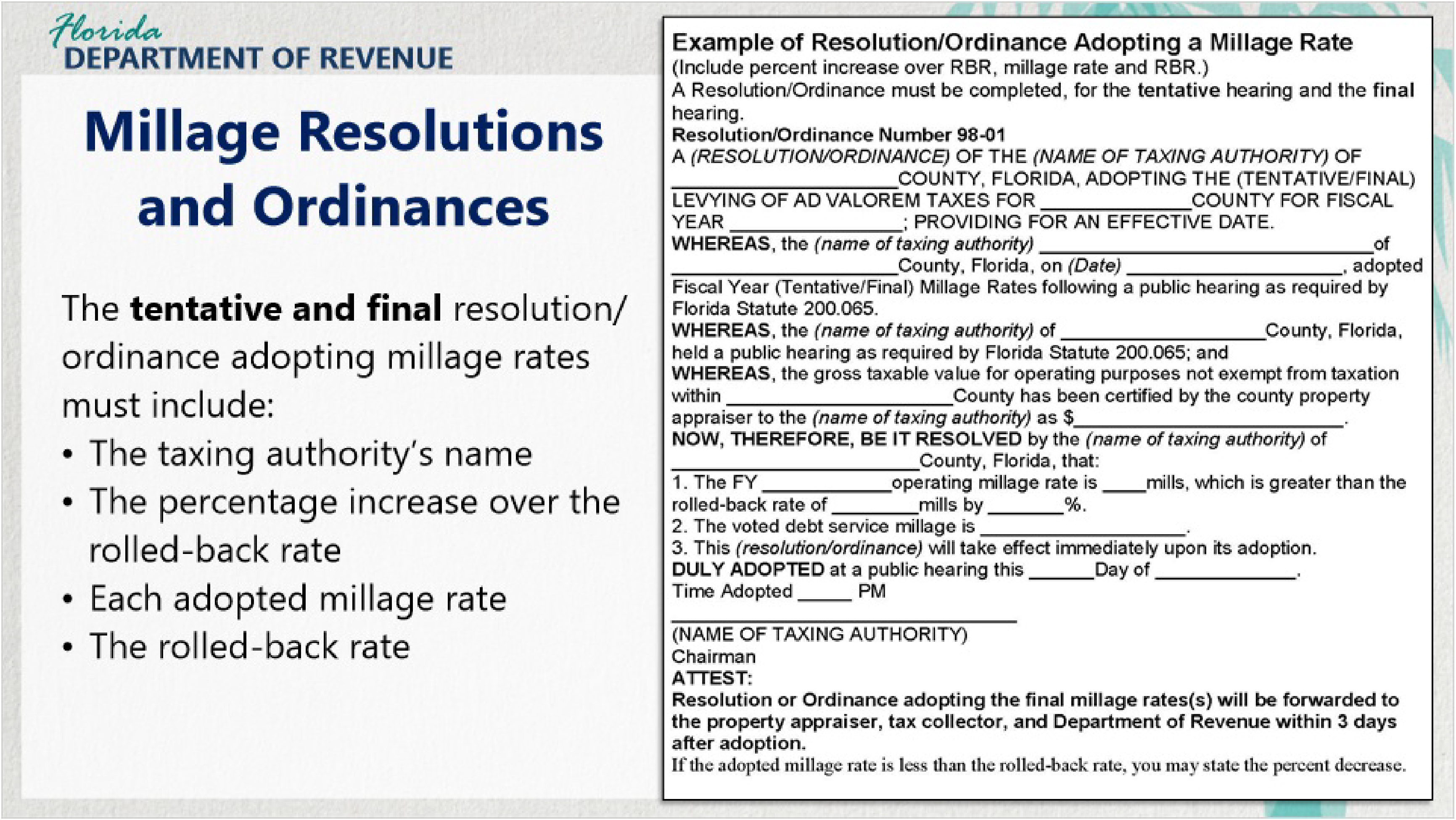


Example of Resolution/Ordinance Adopting a Millage Rate
(Include percent increase over RBR, millage rate and RBR.)
A Resolution/Ordinance must be completed, for the **tentative** hearing and the **final** hearing.
Resolution/Ordinance Number 98-01
A *(RESOLUTION/ORDINANCE)* OF THE *(NAME OF TAXING AUTHORITY)* 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.

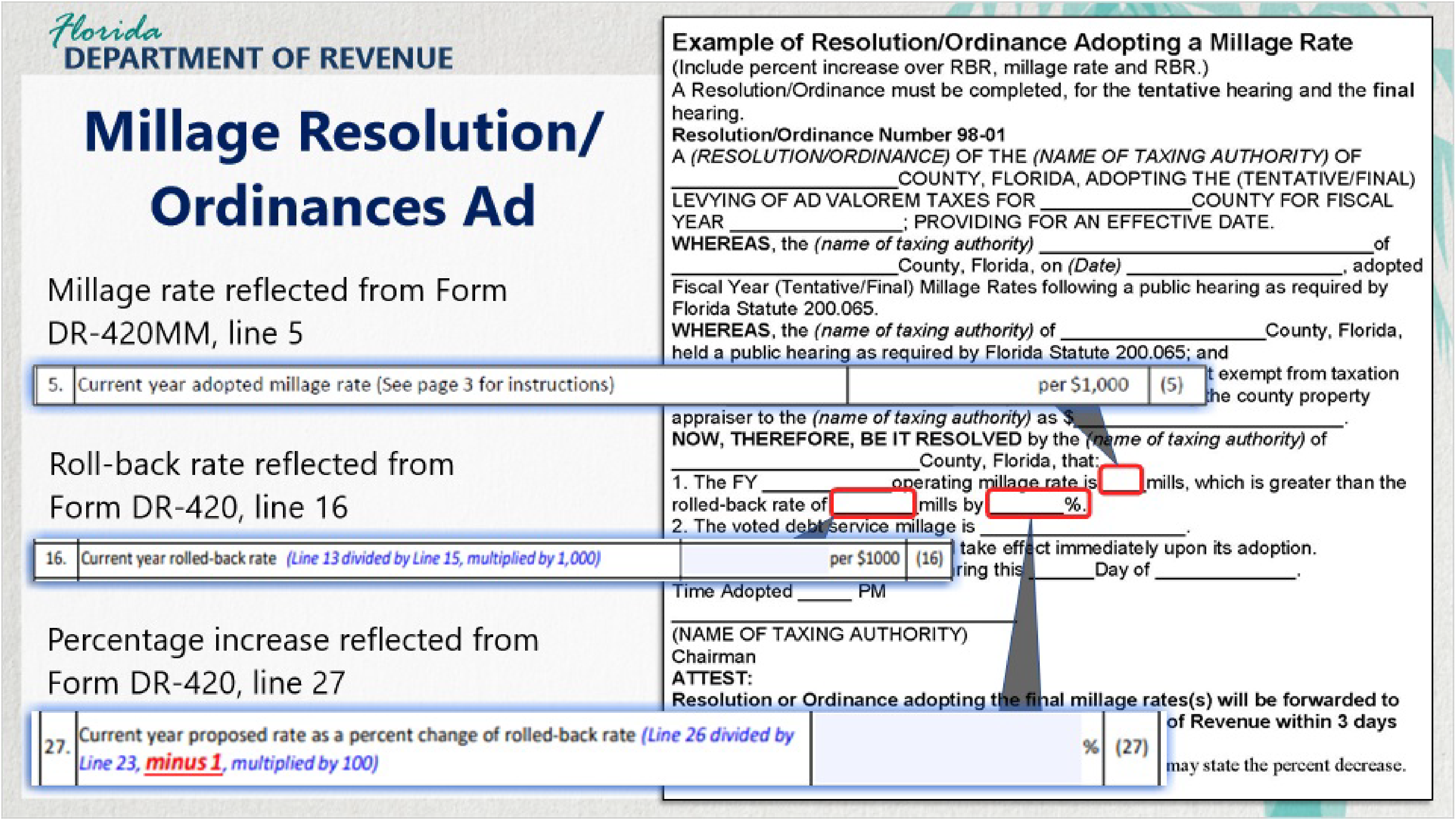
8.2 Millage Resolutions and Ordinances



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.

8.3 Millage Resolution / Ordinances Ad



8.4 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

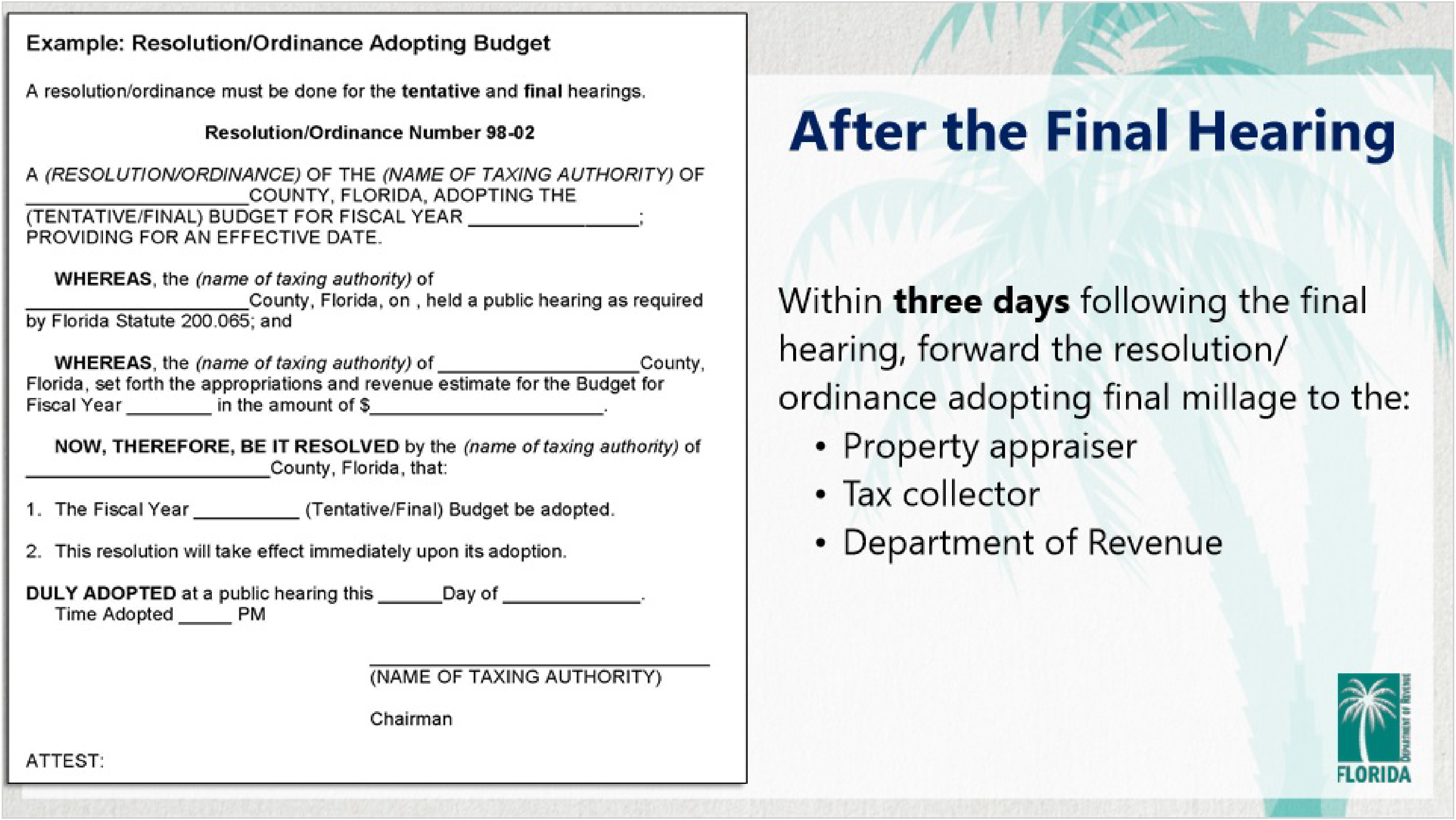
ATTEST:

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

8.5 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

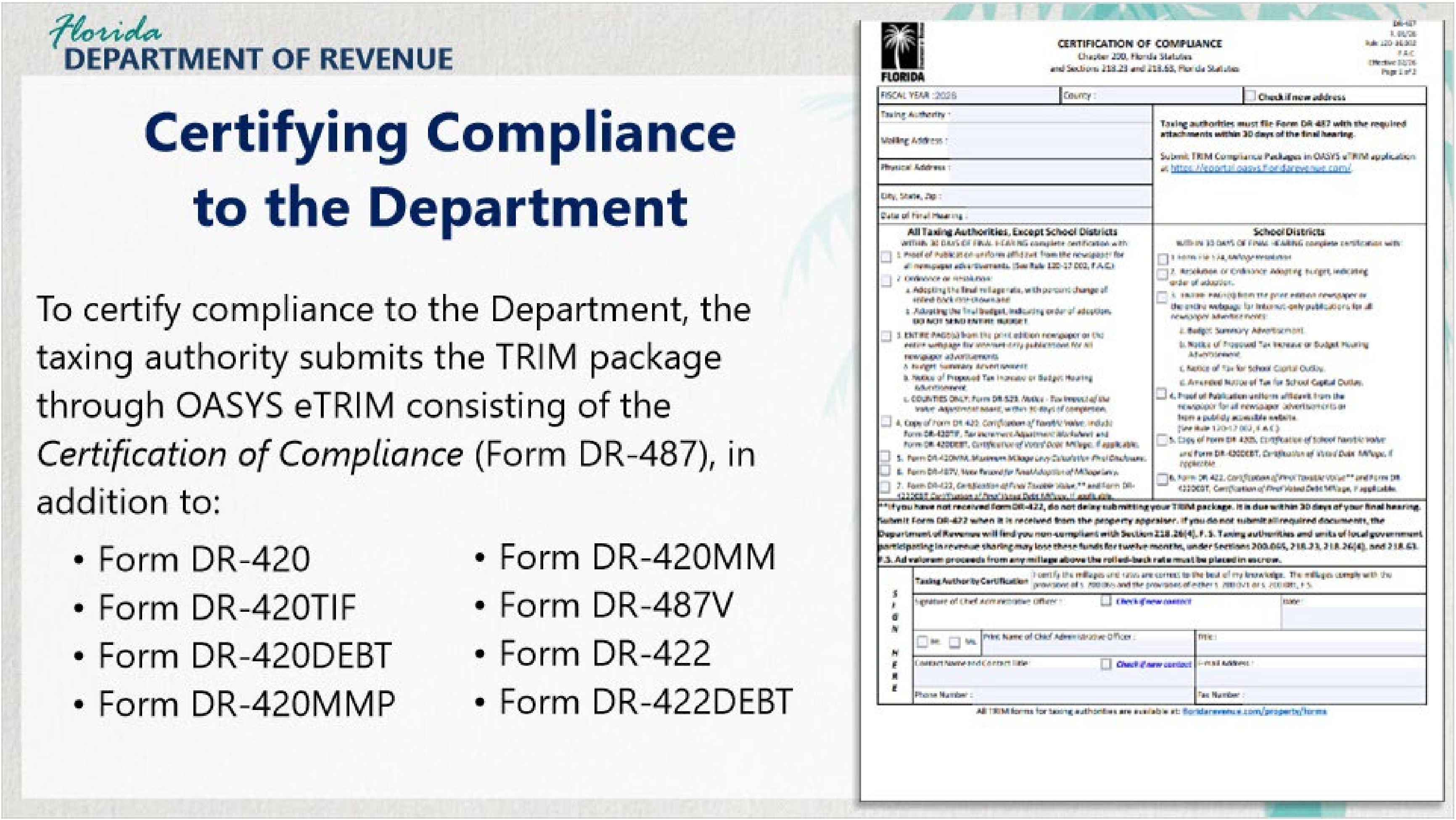
____
(NAME OF TAXING AUTHORITY)

Chairman

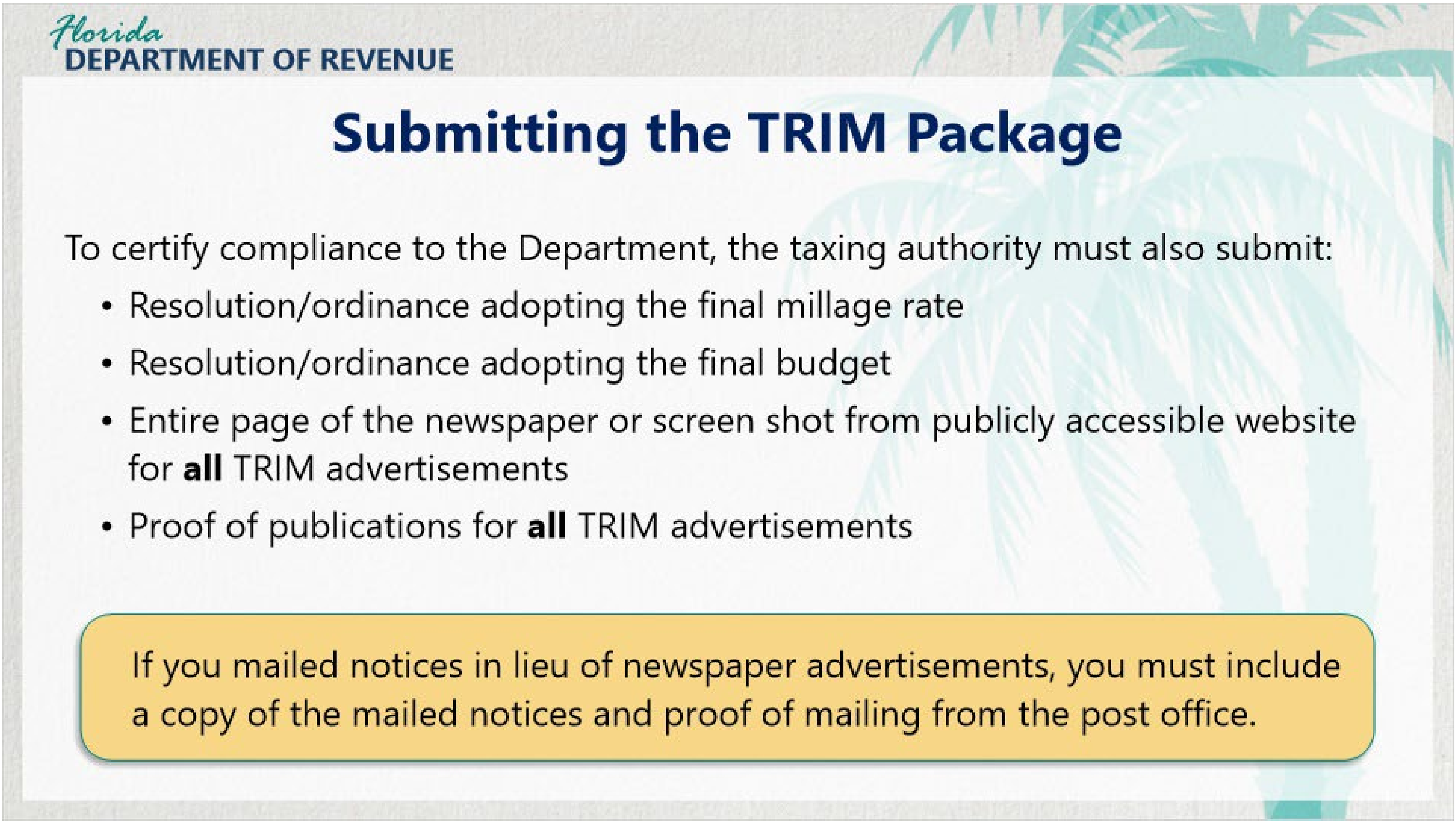
ATTEST:

9. Certifying Compliance to the Department

9.1 Certifying Compliance to the Department

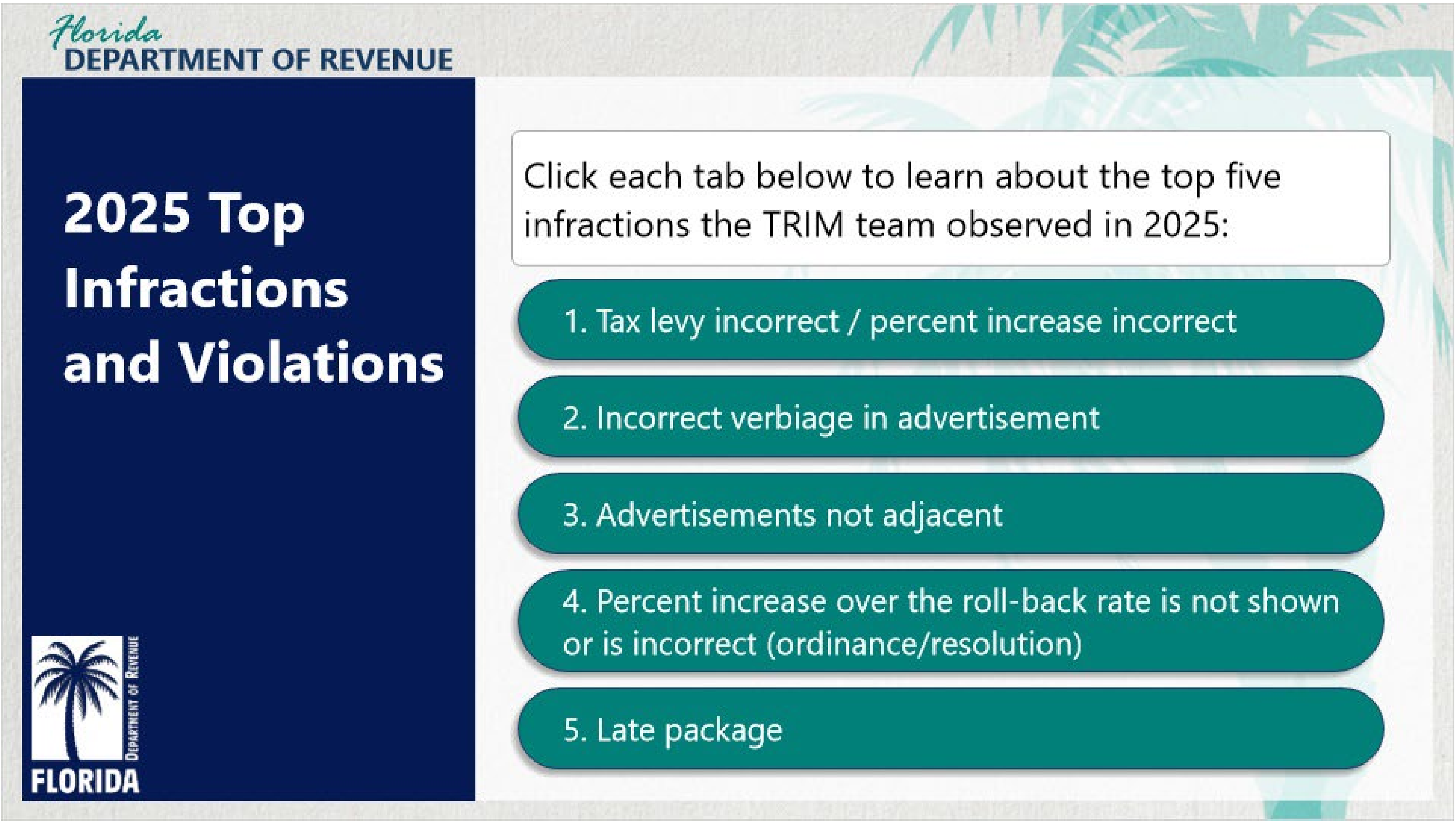


9.2 Submitting the TRIM Package

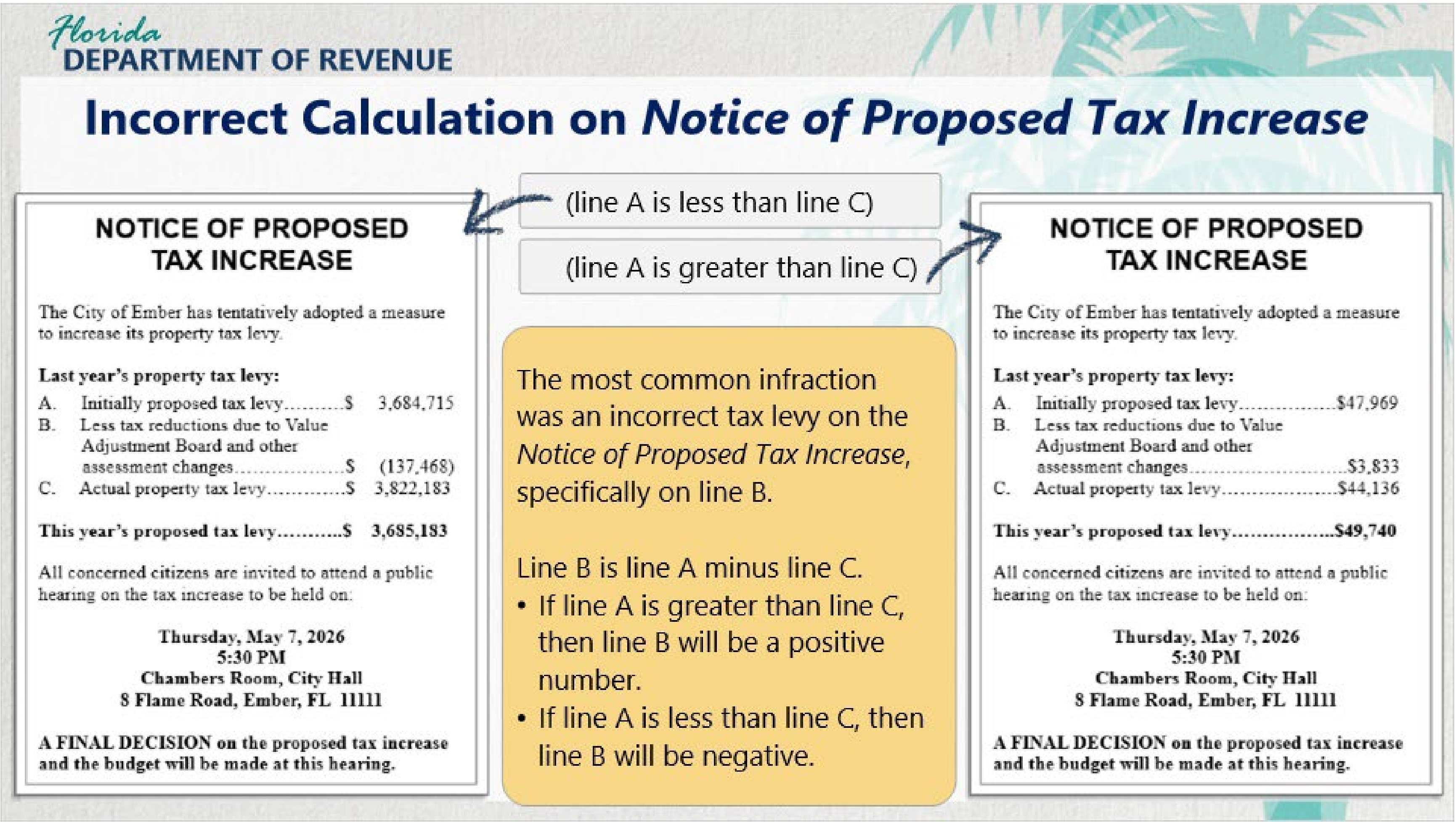


10. Infractions

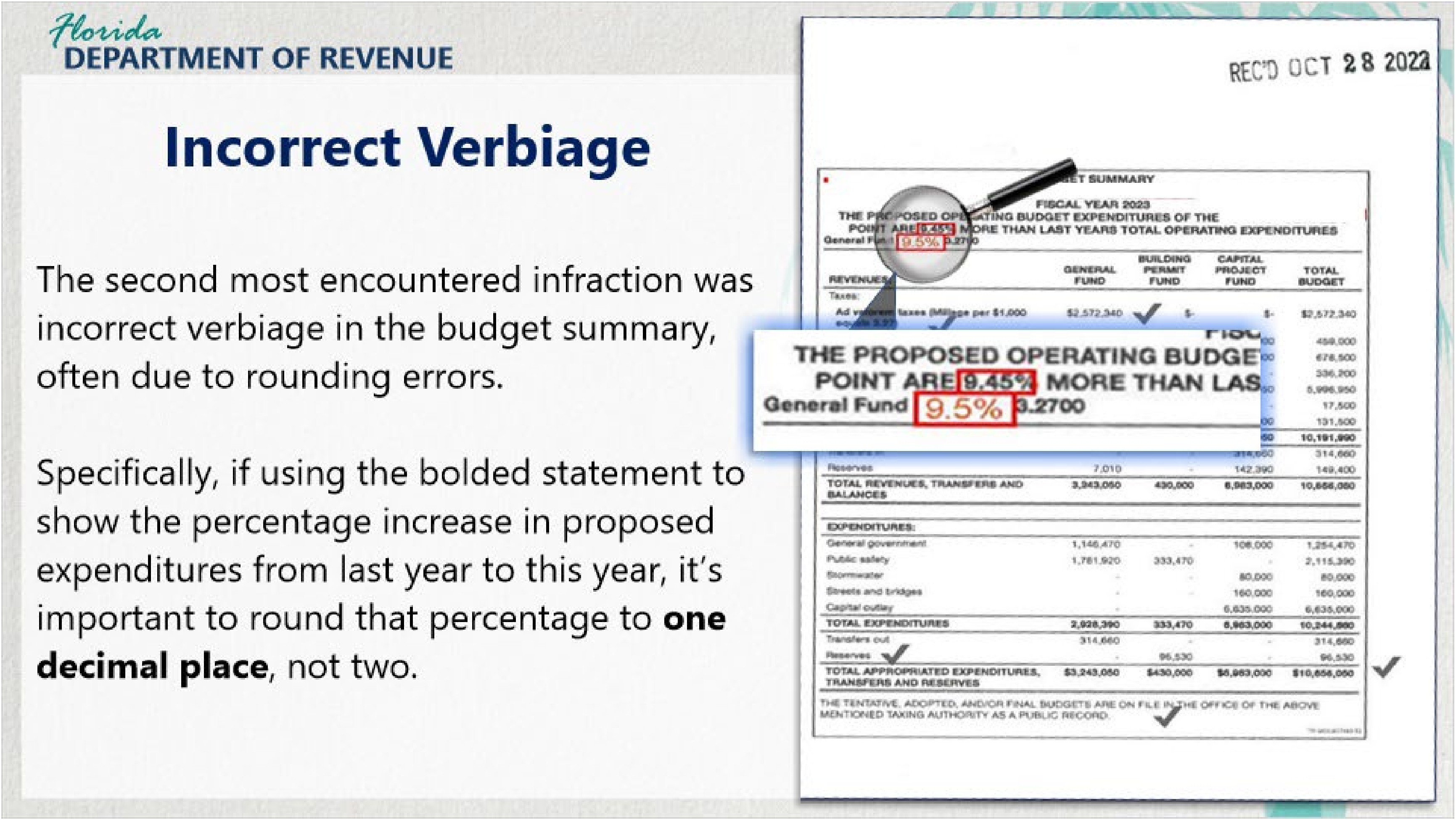
10.1 2025 Top Infractions and Violations



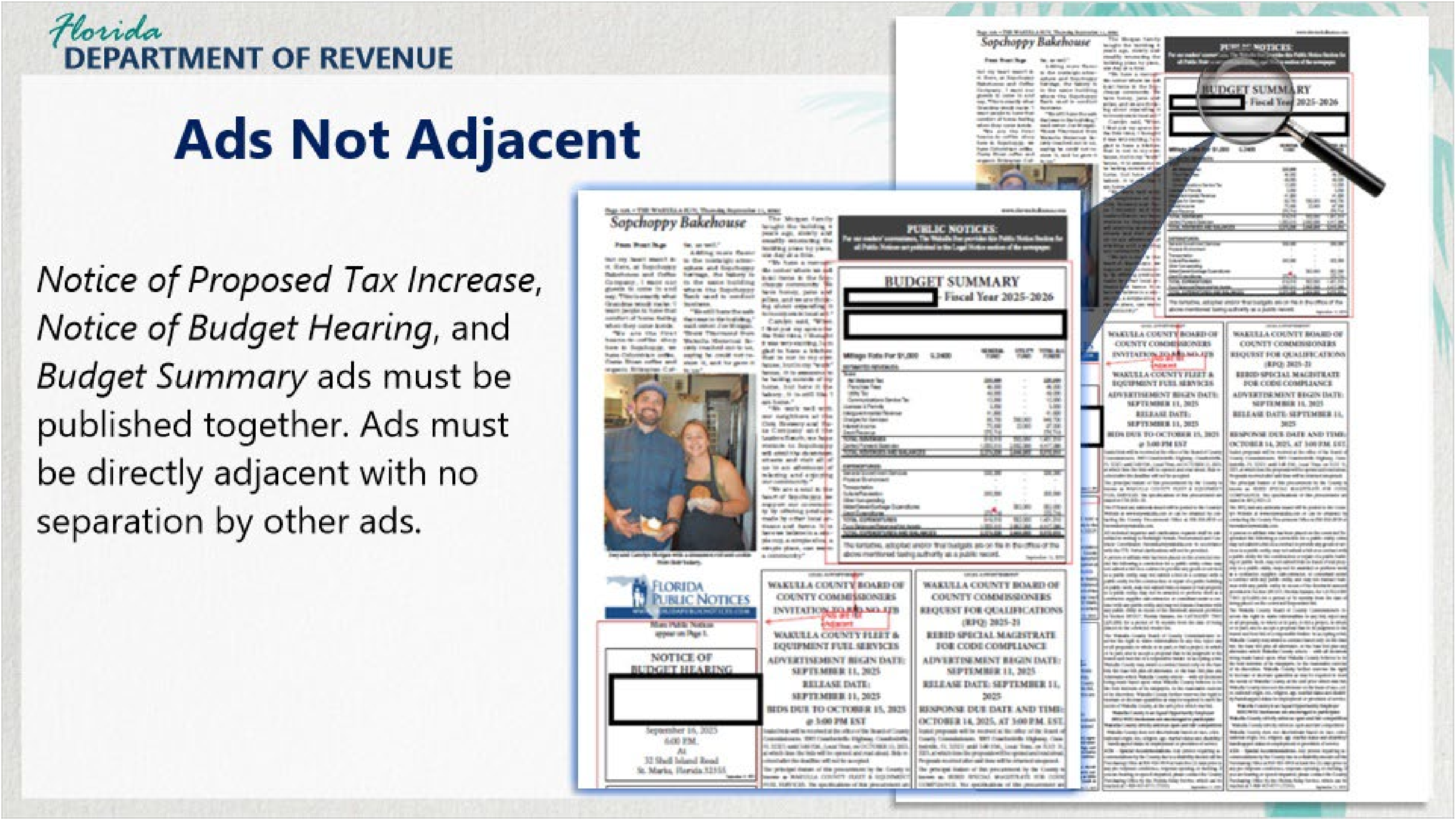
10.3 Incorrect Calculation on Notice of Proposed Tax Increase



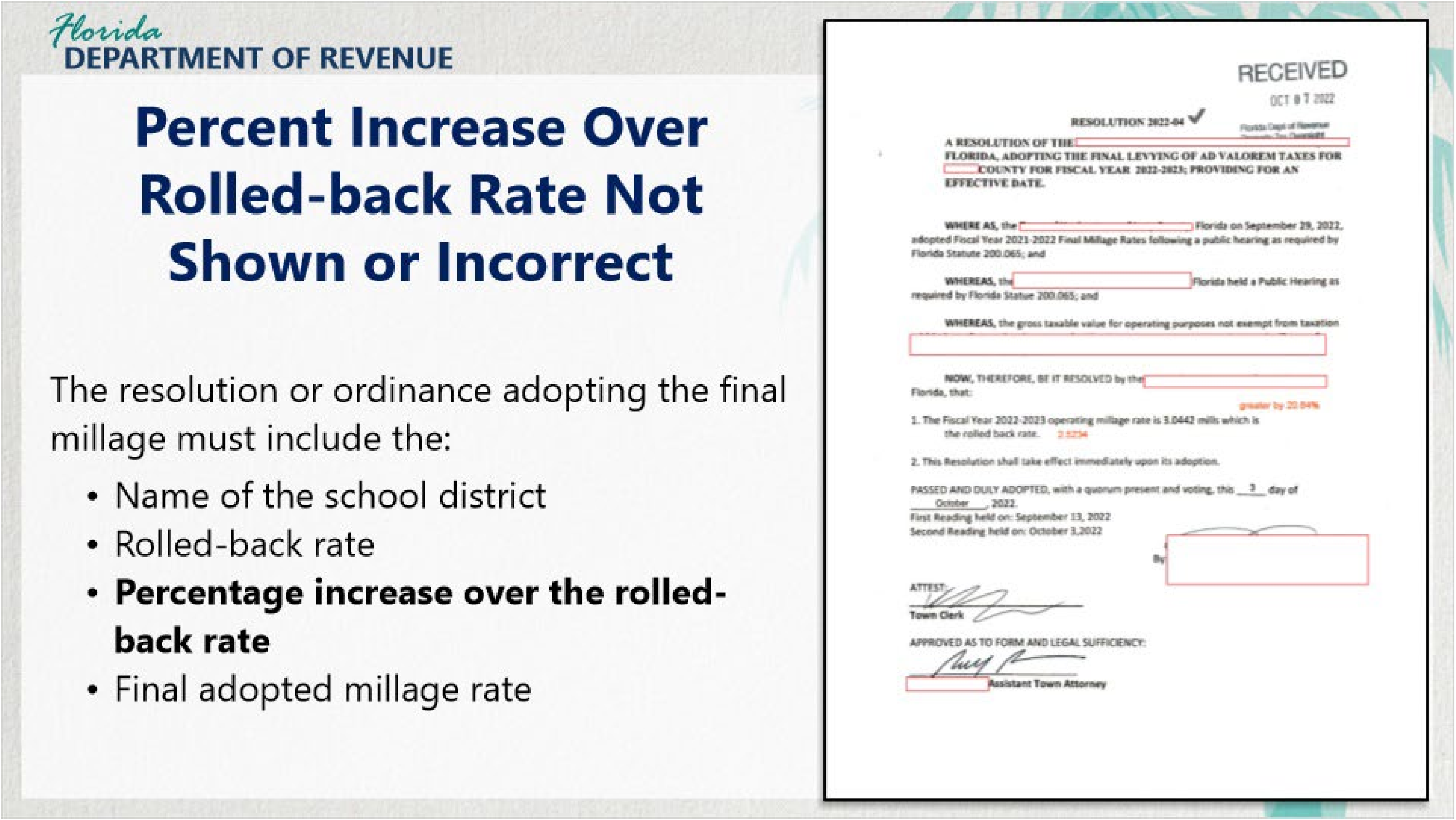
10.4 Incorrect Verbiage



10.5 Ads Not Adjacent



10.6 Percent Increase Over Rolled-back Rate Not Shown or Incorrect



10.7 Late Package

Florida
DEPARTMENT OF REVENUE

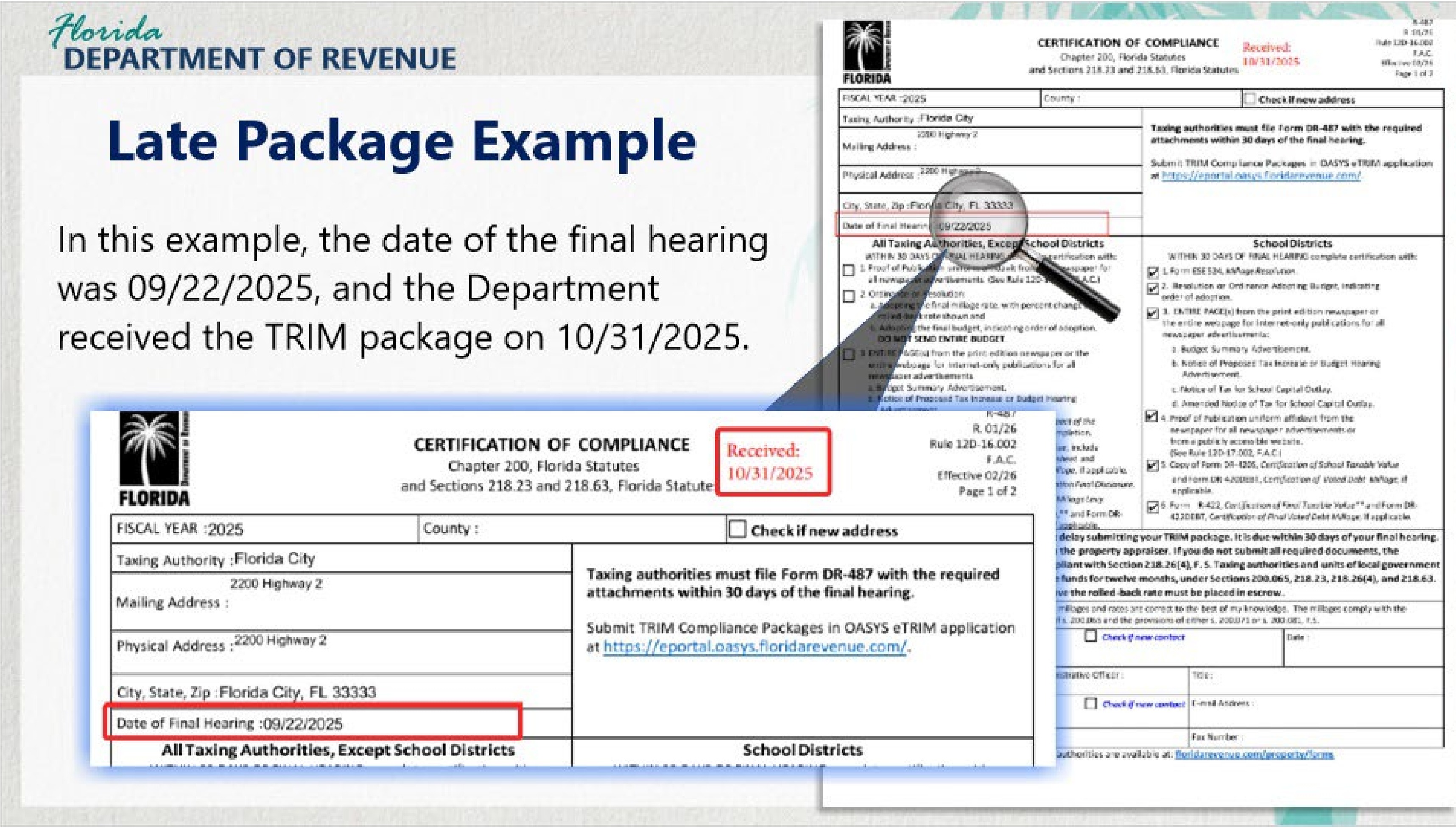
Late Package

The fifth most common infraction is late package submission. Be mindful of the timeframe between your final hearing date and submitting the TRIM package in OASYS. The deadline is **30 days from the final hearing**, and missing that window can result in a violation.

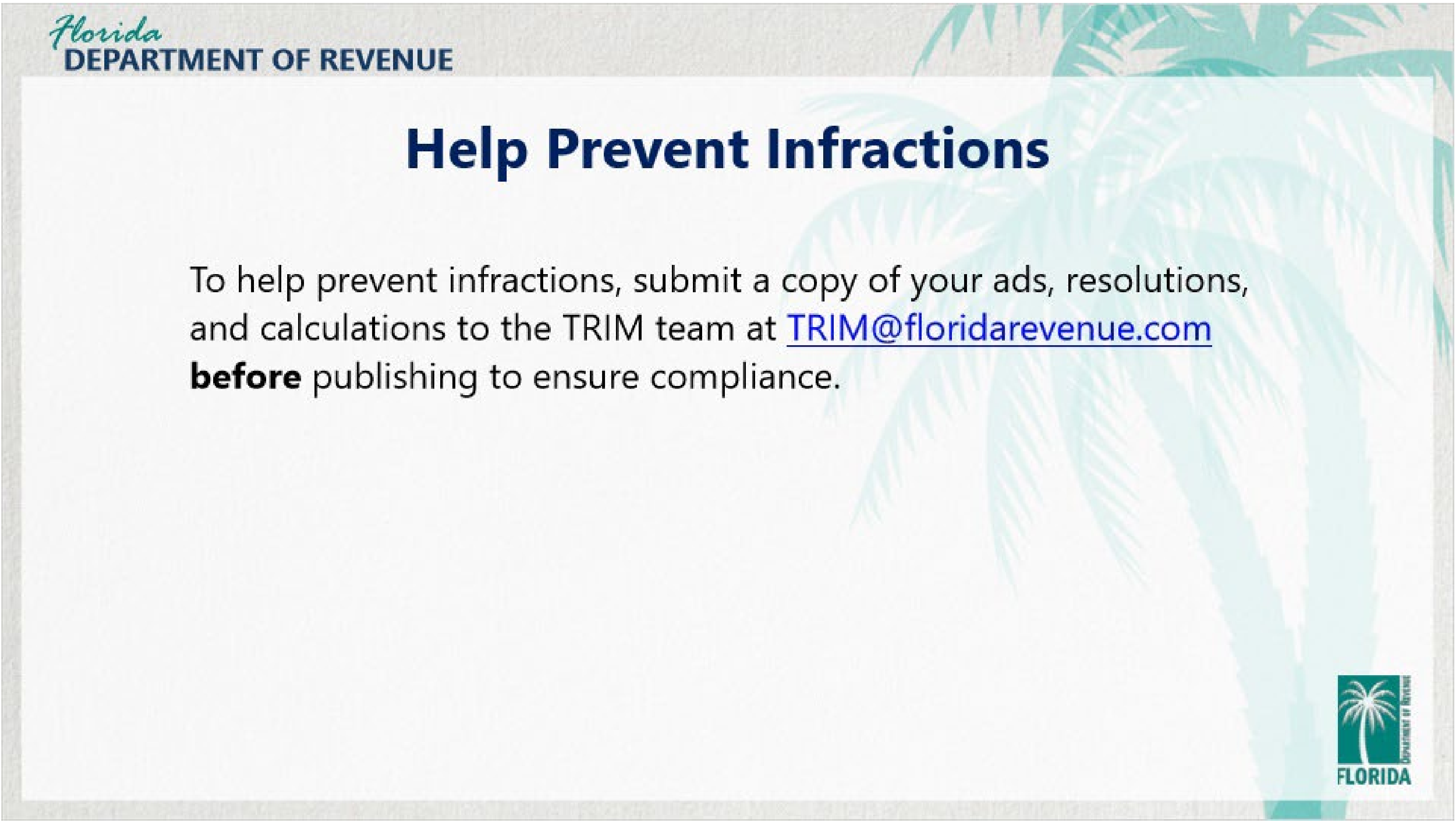
Final Hearing Date	Upload Date	Date Received	Late Package?	Days Late
08/15/2025	09/20/2025	09/21/2025	Yes	6
09/20/2025	10/15/2025	10/16/2025	No	0
09/24/2025	11/10/2025	11/11/2025	Yes	11
10/01/2025	10/30/2025	10/31/2025	No	0

FLORIDA

10.8 Late Package Example



10.2 Help Prevent Infractions



11. TRIM Compliance Contacts

11.1 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