

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.*

Thank you for joining this presentation.



Accessing the Presentation

The Department of Revenue (Department) emailed a copy of the presentation to participants prior to the session. It is also located in the Zoom chat.



Participant Questions

Your presenter will address questions periodically during the presentation. To ask questions, send a message in the chat.



Survey

A survey will be conducted at the end of the presentation. We appreciate your feedback.



Today's Speaker

Your speakers are TRIM team members: Wyatt Peters, Kyaira Brown, Breana Hines, and Dianne Porter.

1.2 TRIM for Regular Taxing Authorities

Florida
DEPARTMENT OF REVENUE

TRIM

Regular Taxing Authorities

Training provided by the
Property Tax Oversight
Truth in Millage (TRIM) team.



1.3 Training Overview

Training Overview

Click each topic to navigate through the training.



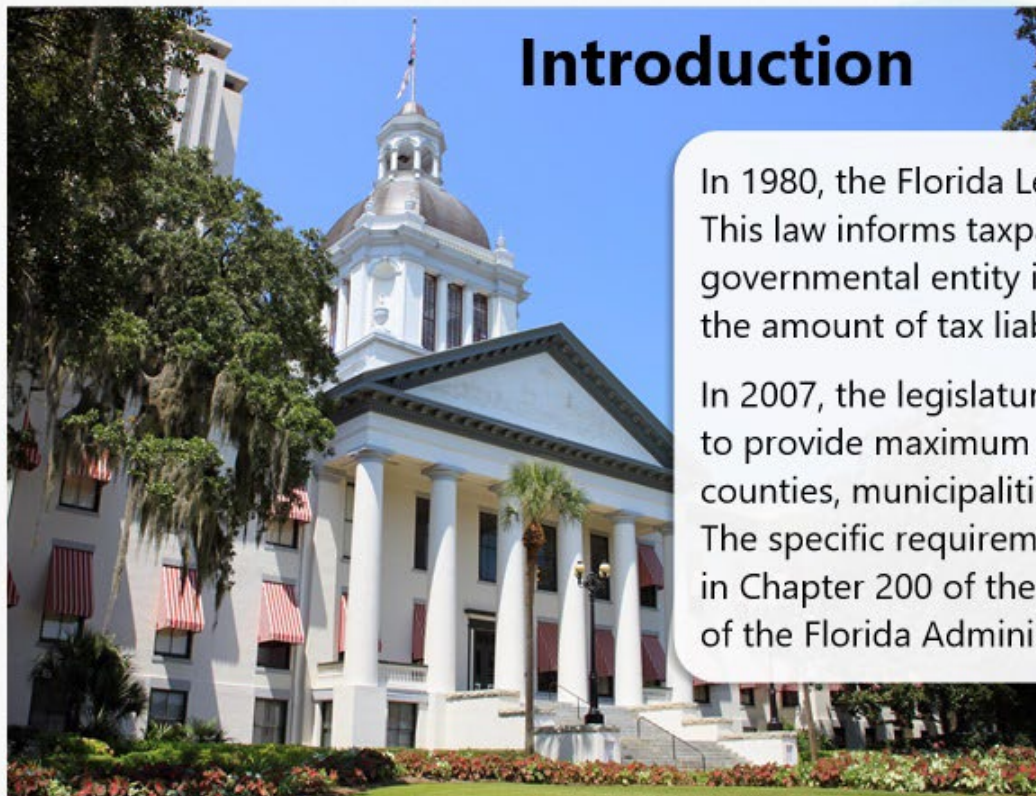
- 01** Introduction
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- 07** TRIM Advertising Requirements
- 08** Resolutions / Ordinances
- 09** Certifying Compliance to the Department
- 10** 2025 Top Infractions and Violations
- 11** TRIM Compliance Contacts

1.4 Introduction

Introduction

In 1980, the Florida Legislature passed the TRIM act. This law informs taxpayers and the public about which governmental entity is responsible for the taxes levied and the amount of tax liability owed to each taxing authority.

In 2007, the legislature revised the statutory requirements to provide maximum millage rates for non-voted levies of counties, municipalities, and independent special districts. The specific requirements for TRIM compliance are found in Chapter 200 of the Florida Statutes and Chapter 12D-17 of the Florida Administrative Code.



2. OASYS

2.1 The OASYS ePortal

The OASYS ePortal

The Oversight and Assistance System electronic portal (OASYS ePortal) is Property Tax Oversight's online workspace and platform for communication to county offices, including property appraisers, tax collectors, and taxing authorities.

OASYS replaces the manual submission process. Taxing authorities use OASYS to complete, submit, and certify TRIM forms.



DR-420 series forms

Certification of Final Taxable Value (Form DR-422)

Certification of Compliance (Form DR-487)



2.2 OASYS Annual Review

OASYS Annual Review

Taxing authorities are required to complete an annual review each year between **January and April**. Each taxing authority must review and confirm:



The Property Appraiser accepts updates through **June 1**. Updates must be completed before the TRIM cycle begins.



Failure to complete the annual review in OASYS may delay TRIM processing.

2.3 Annual Review Dates

Annual Review Dates

January

Annual review dashboard opens.
Begin verifying contact, board, and
levy information.

February

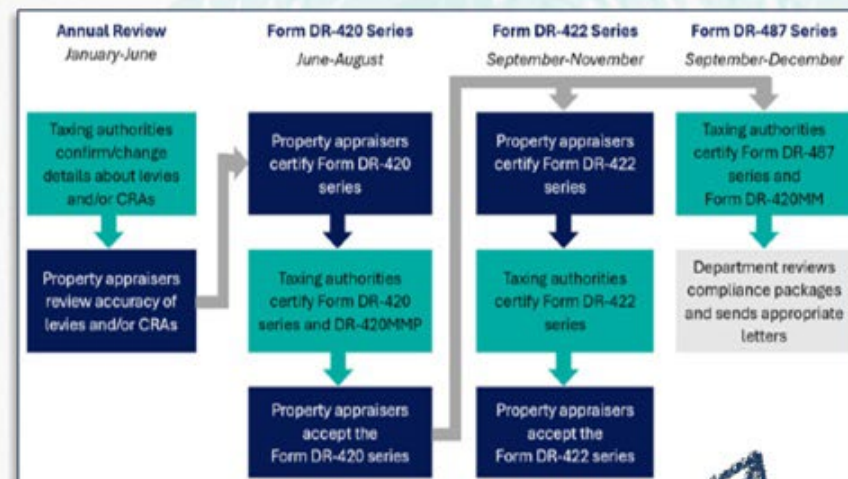
Update any changes to contacts,
access, CRAs, and governing details.

March

Finalize and confirm all entries.
Ensure accuracy before submission.

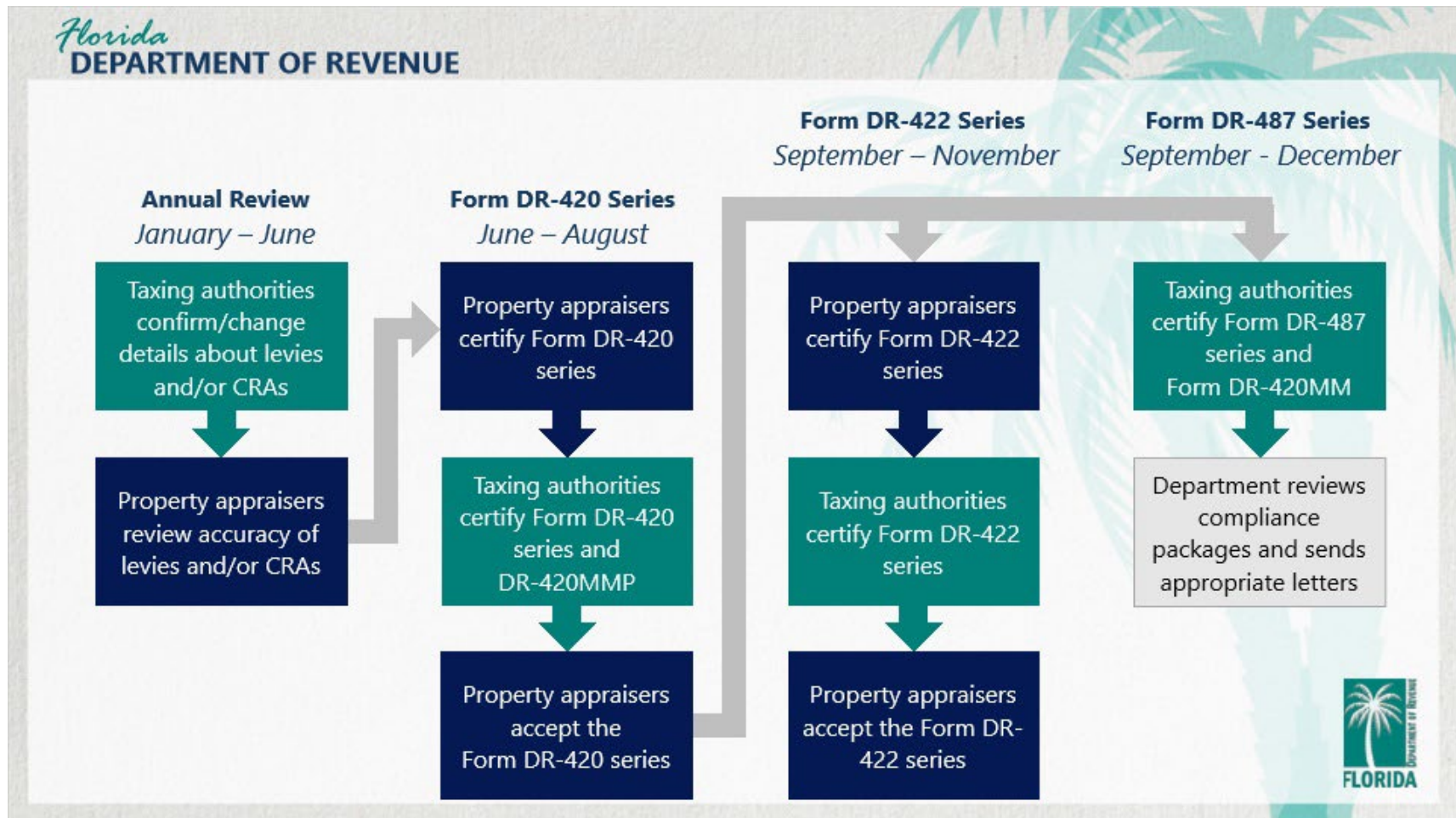
April

Submit annual review. Taxing
authorities must submit before the
TRIM cycle begins.



Hover your mouse over
the image to enlarge.

Large TRIM Cycle Image



2.4 Common OASYS Errors

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

3. TRIM Timetable

3.1 The 101 Days of TRIM

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The 101 Days of TRIM



The TRIM process lasts 101 calendar days, including weekends and holidays. The TRIM process begins on **July 1** or the date of certification of taxable value, **whichever is later**.

The Property Appraiser may request an extension to complete the tax roll. If an extension is granted, "day 1" is the date the Property Appraiser certifies taxable value to taxing authorities.

TRIM Milestones



3.2 TRIM Timetable

TRIM Timetable

JUNE 1

The property appraiser provides the total assessed value of nonexempt property to taxing authorities by **June 1** for budget planning purposes. By **July 1**, the property appraiser certifies the taxable value to each taxing authority on the *Certification of Taxable Value* (Form DR-420).

May

June

July

August

September

October

3.3 TRIM Timetable

TRIM Timetable

JULY 1

The TRIM process begins on **July 1** or the date of certification of taxable value, whichever is **later**. Please note that the timeline dates shown in the example are based on a July 1 start date.

May

June

July

August

September

October

3.4 TRIM Timetable

TRIM Timetable

AUGUST 4

Within **35 days** of certification of value, each taxing authority must inform the property appraiser of:

- Prior year millage rate
- Current year proposed millage rate
- Current year rolled-back rate
- The date, time, and meeting place of the tentative budget hearing for taxing authorities

May

June

July

August

September

October

3.5 TRIM Timetable

TRIM Timetable

AUGUST 4

If a taxing authority fails to provide the information to the property appraiser within **35 days**:

- The taxing authority will be prohibited from levying a millage rate greater than the rolled-back rate.
- The property appraiser will compute the rolled-back rate and use it to prepare the *Notice of Proposed Property Taxes*.

May

June

July

August

September

October

3.6 TRIM Timetable

TRIM Timetable

AUGUST 24

The property appraiser should mail the *Notice of Proposed Property Taxes* (TRIM notice) no later than **55 days** after certification of value. If the Department issues a review notice, the property appraiser cannot send the TRIM notice until the Department has approved the assessment roll.

May

June

July

August

September

October

3.7 TRIM Timetable

TRIM Timetable

SEPTEMBER 3 - 18

Between **September 3-18**, the taxing authority should hold a public hearing on the tentative budget and proposed millage rate. This tentative hearing is published on the TRIM notice the property appraiser mails.

May

June

July

August

September

October

3.8 TRIM Timetable

TRIM Timetable

SEPTEMBER 18 – OCTOBER 3

Within **15 days** after the tentative hearing, which could be as early as September 4, depending on the tentative hearing date, the taxing authority must advertise its intent to adopt a final millage and budget. The notification may be:

- A *Notice of Proposed Tax Increase*, **or**
- A *Notice of Budget Hearing and Budget Summary* ad

May

June

July

August

September

October



3.9 TRIM Timetable

TRIM Timetable

OCTOBER 5 - 8

The taxing authority should hold a public hearing on the final millage rates and budget **97-100 days** after certification of value. This final hearing should be held **two to five days** after the hearing is advertised.

May

June

July

August

September

October



3.10 After the Final Hearing

After the Final Hearing

Within three days of the final hearing, the taxing authority forwards the resolution or ordinance adopting the final millage rate to the property appraiser, tax collector, and to the Department. When the property appraiser receives the resolution or ordinance, notification of the final millage rate is considered official.



3.11 After the Final Hearing

After the Final Hearing

Within 30 days of the final hearing, each taxing authority must certify compliance to the Department. Do not wait to certify compliance if the *Certification of Final Taxable Value* (Form DR-422) has not been received from the property appraiser.



3.12 The Value Adjustment Board in the TRIM Process



The Value Adjustment Board in the TRIM Process

The Value Adjustment Board has five members:

- Two from the county's board of county commissioners
- One from the county's school board
- Two citizens

The purpose of the value adjustment board is to hear appeals regarding:

- Property value assessments
- Denied exemptions or classifications
- Ad valorem tax deferrals, portability decisions, and change of ownership or control



3.13 The Value Adjustment Board in the TRIM Process

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The Value Adjustment Board in the TRIM Process



The Value Adjustment Board meets **30 – 60 days** after mailing of the TRIM notice. The VAB remains in session from day to day until the board has heard all petitions, complaints, appeals, and disputes.



3.14 Executive Order for State of Emergency

Executive Order for State of Emergency

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

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

3.15 Guidance for the TRIM Process During a State of Emergency



Guidance for the TRIM Process During a State of Emergency

The executive director of the Department will in turn issue an **emergency order** to implement the provisions of the governor's order. The emergency order will provide specific guidance for the TRIM process, such as:

- A list of the counties impacted
- Extension of TRIM timelines
- Temporarily waived TRIM compliance requirements
- Specific guidance related to TRIM hearing and advertising requirements



4. TRIM Certification Forms

4.1 TRIM Certification Forms



TRIM Certification Forms

Taxing authorities can locate TRIM forms on the Department's website. Let's take a look at the following TRIM certification forms:

- Form DR-420
- Form DR-420DEBT
- Form DR-420TIF
- Form DR-420MMP

We will review **Form DR-420** first.

Truth in Millage and Maximum Millage 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)

4.2 Certification of Taxable Value (Form DR-420)

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Certification of Taxable Value (Form DR-420)

The Property Appraiser completes
Section 1 by **July 1**.

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

		CERTIFICATION OF TAXABLE VALUE		DR-420 8-02/06 Rule 120-36.002 F.A.C. Effective 02/06 Page 1 of 4
Year: 2026	County: Select County			
Prior year Authority Name:	Taxing Authority Name:			
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)
		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)
		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.		
		Signature of Property Appraiser: Date:		
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-.				
		Current year operating millage levy (If prior year millage was adjusted, use adjusted rate from Form DR-422)		per \$1,000 (10)
		Current year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000)	\$	(11)
		Current year net new taxable value (Sum of either Lines 6c or Line 7e for all Form DR-420TIF)	\$	(12)
		Current year ad valorem proceeds (Line 11 minus Line 12)	\$	(13)
		Current year net new taxable value (Sum of either Line 6b or Line 7e for all Form DR-420TIF)	\$	(14)
		Current year taxable value (Line 6 minus Line 14)	\$	(15)
		Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000)		per \$1000 (16)
		Current year proposed operating millage rate		per \$1000 (17)
		Taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 100)	\$	(18)

Continued on page 2

4.3 Certification of Taxable Value (Form DR-420)

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Certification of Taxable Value (Form DR-420)

The taxing authority completes Section 2.

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

DR-420
8-02/06
Rule 120-36.062
F.A.C.
Effective 02/06
Page 1 of 4

CERTIFICATION OF TAXABLE VALUE

Year: 2026 County: Select County
Principal Authority Name: Taxing Authority Name:

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 taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 15% 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)

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)

Does the taxing authority levy a voted debt service millage or a millage voted 5 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 statements 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-.

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 7e 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

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



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

The taxing authority completes section II and submits the form in OASYS eTRIM within **35 days** of certification.

On page 1, the taxing authority:

- Enters prior year millage rate
- Calculates rolled-back rate
- Enters proposed millage rate

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)

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

On page 2, the taxing authority:

- Calculates percentage change of rolled-back rate
- Enters tentative budget hearing date, time, and location

DR-420
R. 01/26
Page 2 of 4

19.	TYPE of principal authority (check one)	☐ County ☐ Municipality ☐ Independent Special District ☐ Water Management District	(19)
20.	Applicable taxing authority (check one)	☐ Principal Authority ☐ Municipal Services Taxing Unit (MSTU) ☐ Dependent Special District ☐ Water Management District Basin	(20)
21.	Is millage levied in more than one county? (check one)	☐ Yes ☐ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP STOP HERE - SIGN AND SUBMIT

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from each Form DR-420)</i>	\$	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>	per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from each Form DR-420)</i>	\$	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>	per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>	%	(27)

First public budget hearing	Date :	Time :	Place :
------------------------------------	--------	--------	---------

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	Signature of Chief Administrative Officer :		Date :
	Title :		Contact Name and Contact Title :
	Mailing Address :		Physical Address :
	City, State, Zip :		Phone Number :
			Fax Number :

4.6 TRIM Certification Forms



TRIM Certification Forms

Taxing authorities can locate TRIM forms on the Department's website. Let's take a look at the following TRIM certification forms:

- Form DR-420 ✓
- Form DR-420DEBT
- Form DR-420TIF
- Form DR-420MMP

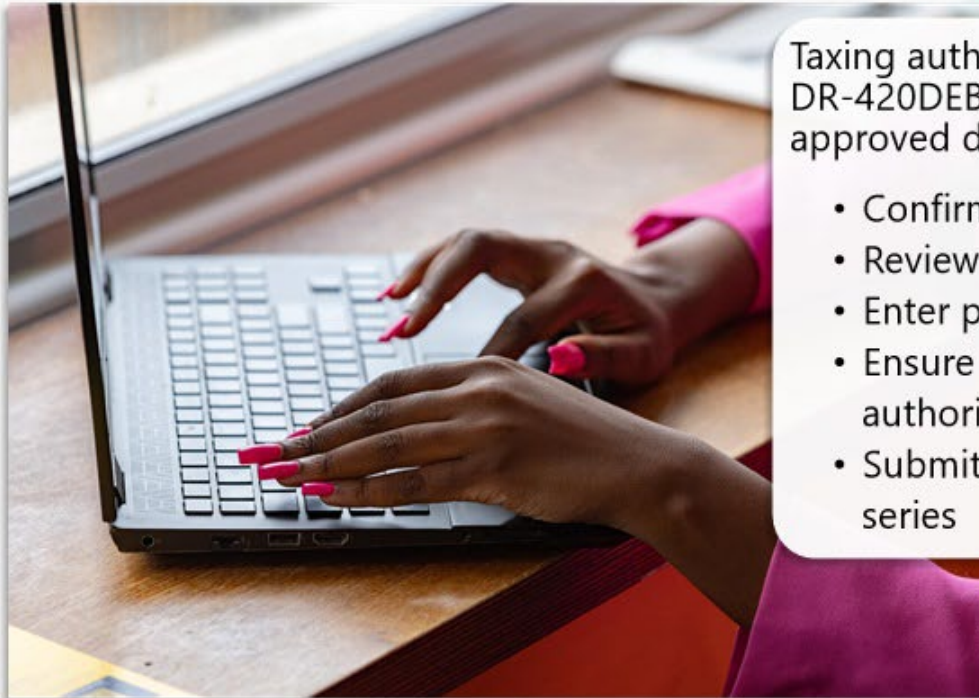
Now we will review **Form DR-420DEBT**.

Truth in Millage and Maximum Millage 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)
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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)

4.7 Submitting Form DR-420DEBT in OASYS eTRIM



Submitting Form DR-420DEBT in OASYS eTRIM



Taxing authorities are required to submit Form DR-420DEBT if the taxing authority has voter-approved debt:

- Confirm debt authorization and applicable levy
- Review Property Appraiser values (Section I)
- Enter proposed voted debt millage (Section II)
- Ensure millage aligns with voter-approved authorization
- Submit via OASYS eTRIM with DR-420 form series



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

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

The Property Appraiser certifies initial values by **July 1**.

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)
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			
Article VII, State Constitution		per \$1,000	(5)
(more than two years)		per \$1,000	(6)
Proposed millages and rates are correct to the best of my knowledge.			
		Date :	
Contact Name and Contact Title :			
Physical Address :			
City, State, Zip :		Phone Number :	Fax Number :



CERTIFICATION OF VOTED DEBT MILLAGE

DR-420DEBT
R. 01/26
Rule 12D-16.002
F.A.C.
Effective 02/26
Page 1 of 2

Year : 2026	County : Select County	
Principal Authority Name :	Taxing Authority Name :	
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 (Line 1 plus Line 2 plus Line 3)	\$ (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	
Article VII, State Constitution	per \$1,000 (5)
(more than two years)	per \$1,000 (6)
Proposed millages and rates are correct to the best of my knowledge.	
Date :	
Contact Name and Contact Title :	
Physical Address :	
City, State, Zip :	Phone Number : Fax Number :

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



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

The taxing authority completes either line 5 or 6 and returns the completed form within **35 days** of certification.

SECTION II: COMPLETED BY TAXING AUTHORITY

5.	Voted debt service millage rate levied under s. 12, Article VII, State Constitution	per \$1,000	(5)
6.	Other voted millage (In excess of the millage cap and not more than two years) levied 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 :



CERTIFICATION OF VOTED DEBT MILLAGE

DR-420DEBT
R. 01/26
Rule 12D-16.002
F.A.C.
Effective 02/26
Page 1 of 2

Year : 2026	County : Select County
Principal Authority Name :	Taxing Authority Name :
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 (Line 1 plus Line 2 plus Line 3)	\$ (4)
Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.	
SIGN HERE Signature of Property Appraiser :	Date :
SECTION II: COMPLETED BY TAXING AUTHORITY	
5. Voted debt service millage rate levied under s. 12, Article VII, State Constitution	per \$1,000 (5)
6. Other voted millage (In excess of the millage cap and not more than two years) levied under s. 9(b) Article VII, State Constitution	per \$1,000 (6)
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 :

4.10 TRIM Certification Forms



TRIM Certification Forms

Taxing authorities can locate TRIM forms on the Department's website. Let's take a look at the following TRIM certification forms:

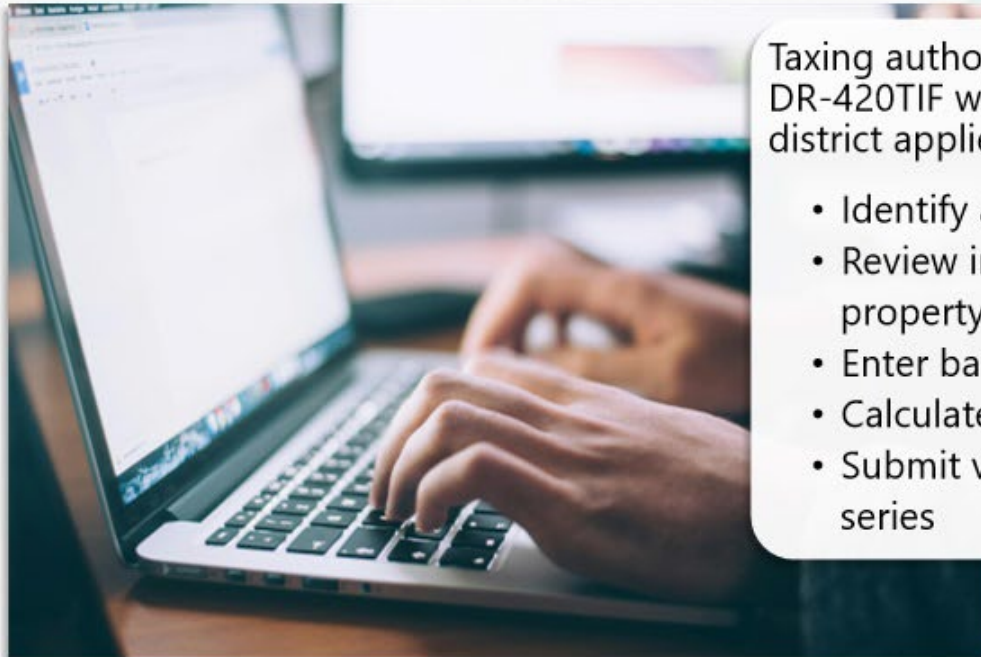
- Form DR-420 ✓
- Form DR-420DEBT ✓
- Form DR-420TIF
- Form DR-420MMP

Next, we will review **Form DR-420TIF**.

Truth in Millage and Maximum Millage 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)

4.11 Submitting Form DR-420TIF in OASYS eTRIM

Submitting Form DR-420TIF in OASYS eTRIM



Taxing authorities are required to submit Form DR-420TIF when a CRA or tax increment funding district applies. Taxing authorities should:

- Identify applicable CRA
- Review increment values provided by the property appraiser
- Enter base year and current year taxable values
- Calculate increment revenue allocation
- Submit via OASYS eTRIM with DR-420 form series

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

Florida
DEPARTMENT OF REVENUE

Tax Increment Adjustment Worksheet (Form DR-420TIF)

The Property Appraiser certifies initial
values by **July 1**.

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	\$	(1)
2.	Base year taxable value in the tax increment area	\$	(2)
3.	Current year tax increment value <i>(Line 1 minus Line 2)</i>	\$	(3)
4.	Prior year Final taxable value in the tax increment area	\$	(4)
5.	Prior year tax increment value <i>(Line 4 minus Line 2)</i>	\$	(5)
SIGN HERE	Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :		Date :

FLORIDA
TAX INCREMENT ADJUSTMENT WORKSHEET

DR-420TIF
R. 01/06
Rule 12D-16.002
F.A.C.
Effective 02/06
Page 1 of 2

Year : 2026 County :
Principal Authority Name : Taxing Authority Name :
Community Redevelopment Area : Base Year :
SECTION I : COMPLETED BY PROPERTY APPRAISER
1. Current year taxable value in the tax increment area \$ (1)
2. Base year taxable value in the tax increment area \$ (2)
3. Current year tax increment value *(Line 1 minus Line 2)* \$ (3)
4. Prior year Final taxable value in the tax increment area \$ (4)
5. Prior year tax increment value *(Line 4 minus Line 2)* \$ (5)
SIGN HERE **Property Appraiser Certification** I certify the taxable values are correct to the best of my knowledge.
Signature of Property Appraiser : Date :
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)* \$ (6b)
If value is zero or less than zero, then enter zero on Line 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. Payment to redevelopment trust fund in prior year \$ (7a)
7b. Existing millage levy from Form DR-420, Line 5D per \$1,000 (7b)
7c. Prior year tax increment value *(Line 3 multiplied by 1,000)* \$ (7c)
7d. Amount as proportion of taxes levied on increment value *(Line 7c, multiplied by 100)* % (7d)
7e. Increment value *(Line 3 multiplied by the percentage on Line 7d)* *if zero or less than zero, then enter zero on Line 7e* \$ (7e)
Authority Certification I certify the calculations, millages and rates are correct to the best of my knowledge.
Signature of Chief Administrative Officer : Date :
Contact Name and Contact Title :
Address : Physical Address :
City, State, Zip : Phone Number : Fax Number :

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



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) <i>If value is zero or less than zero, then enter zero on Line 6b</i>	\$	(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) <i>If value is zero or less than zero, then enter zero on Line 7e</i>	\$	(7e)
SIGNATURE			
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



TRIM Certification Forms

Taxing authorities can locate TRIM forms on the Department's website. Let's take a look at the following TRIM certification forms:

- Form DR-420 ✓
- Form DR-420DEBT ✓
- Form DR-420TIF ✓
- Form DR-420MMP

Now we will review **Form DR-420MMP**.

Truth in Millage and Maximum Millage 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)

4.15 Submitting Form DR-420MMP in OASYS eTRIM



Submitting Form DR-420MMP in OASYS eTRIM



Taxing authorities submit Form DR-420MMP to establish the maximum millage allowed for final adoption. Taxing authorities should:

- Enter current rolled-back rate
- Input prior year operating millage
- Calculate maximum allowable millage
- Determine required vote (majority, two-thirds, unanimous)
- Verify calculations align with statutory limits
- Submit via OASYS eTRIM with DR-420 form series



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

Florida
DEPARTMENT OF REVENUE

Maximum Millage Preliminary Disclosure (Form DR-420MMP)

On Form DR-420MMP page 1, the taxing authority enters the current year proposed millage rate (line 15). The millage rate determines the type of vote needed to adopt millage.

13.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage (The sum of all Lines 10 from each district's Form DR-420MM-P)	\$	(13)
14.	Total taxes at maximum millage rate (Line 10 plus line 13)	\$	(14)
Total Maximum Versus Total Taxes Levied			
15.	Are total current year proposed taxes on Line 12 equal to or less than total taxes at the maximum millage rate on Line 14? (Check one)	☐ YES ☐ NO	(15)

		MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE For municipal governments, counties, and special districts		DR-420MM-P 8-16-20 Page 1 of 3 P.A.C. Effective 10/06 Page 1 of 3 Provisional
Year:		County:		
Principal Authority Name:		Taxing Authority Name:		
1.	In your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes ☐ No	(1)	
IF YES, STOP. STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.				
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	per \$1,000	(2)	
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 proposed millage rate (See page 5 for instructions)	per \$1,000	(5)	
6.	Minimum vote required to levy proposed 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 proposed rate. Enter line 5 on line 7.				
☐ c. Unanimous vote of the governing body, or 5/8 vote if new members or more. Check here if line 5 is greater than line 4. The maximum millage rate is equal to the proposed rate. Enter line 5 on line 7.				
☐ d. Referendum. The maximum millage rate is equal to the proposed 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)	
8.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$	(8)	
		(multiplied by Line 8, divided by 1,000)	(9)	
		millage rate (Line 7 multiplied by Line 9, divided by	(10)	
		THIRTS AND NG UNITS (MSTUs) STOP STOP HERE. SIGN AND SUBMIT.		
		of all dependent special districts & MSTUs (from each district's Form DR-420MM-P, line 5 plus Line 11)	(11)	
		\$	(12)	
		of all dependent special districts & MSTUs (from each district's Form DR-420MM-P, line 10 plus line 13)	(13)	
		\$	(14)	
Total Maximum Versus Total Taxes Levied				
15.	Are total current year proposed taxes on Line 12 equal to or less than total taxes at the maximum millage rate on Line 14? (Check one)	☐ YES ☐ NO	(15)	

Continued on page 2

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

Florida
DEPARTMENT OF REVENUE

Maximum Millage Preliminary Disclosure (Form DR-420MMP)

On Form DR-420MMP, line 15 determines compliance with maximum millage laws.

Total Maximum Versus Total Taxes Levied			
15.	Are total current year proposed taxes on Line 12 equal to or less than total taxes at the maximum millage rate on Line 14? (Check one)	☐ YES ☐ NO	(15)

FLORIDA		MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE For municipal governments, counties, and special districts		DR 420MMP 8-16-20 Page 1 of 3 Provisional
Year: _____		County: _____		
Principal Authority Name: _____		Taxing Authority Name: _____		
1.	In your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes ☐ No	(1)	
IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.				
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	per \$1,000	(2)	
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 proposed millage rate (See page 3 for instructions)	per \$1,000	(5)	
6.	Minimum vote required to levy proposed 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 proposed rate. Enter Line 5 on Line 7.				
☐ c. Unanimous vote of the governing body, or 3/4 vote if new members or more. Check here if Line 5 is greater than Line 4. The maximum millage rate is equal to the proposed rate. Enter Line 5 on Line 7.				
☐ d. Referendum. The maximum millage rate is equal to the proposed 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)	
8.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$	(8)	
9.	Current year proposed taxes (Line 5 multiplied by Line 8, divided by 1,000)	\$	(9)	
10.	Total taxes levied at the maximum millage rate. (Line 7 multiplied by Line 8, divided by 1,000)	\$	(10)	
STOP HERE. SIGN AND SUBMIT.				
Total Districts & MDTUs from DR 420MMP		\$	(11)	
		\$	(12)	
13.	Enter the sum of the maximum millage of all independent special districts & MDTUs levying a millage (The sum of all Lines 10 from each district's Form DR 420MMP)	\$	(13)	
14.	Total taxes at maximum millage rate (Line 10 plus Line 13)	\$	(14)	
Total Maximum Versus Total Taxes Levied				
15.	Are total current year proposed taxes on Line 12 equal to or less than total taxes at the maximum millage rate on Line 14? (Check one)	☐ YES ☐ NO	(15)	

Continued on page 2

Florida
DEPARTMENT OF REVENUE

- Form DR-420 ✓
- Form DR-420DEBT ✓
- Form DR-420TIF ✓
- Form DR-420MMP ✓

Next we will review two important TRIM notices.

[illegible]

4.19 Notice of Property Taxes (Form DR-474)



Notice of Property Taxes (Form DR-474)

The Property Appraiser mails the *Notice of Property Taxes* (TRIM notice) within 55 days after certification of value. The TRIM notice is the only advertisement required for the tentative hearing.

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.

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.

Legal Description of Property:

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

Florida
DEPARTMENT OF REVENUE

Notice of Proposed Property Taxes Correction

The property appraiser places this advertisement if the previously-mailed TRIM notice contained incorrect information about a taxing authority's public hearing.

NOTICE OF PROPOSED PROPERTY TAXES CORRECTION

The Notice of Proposed Property Taxes (TRIM notice) for the (name of taxing authority) indicated an incorrect public hearing date/time of _____.

A public hearing on the proposed taxes and budget will be held on:

(DATE)
(TIME)
at
(MEETING PLACE)

The Notice of Proposed Property Taxes Correction ad must:

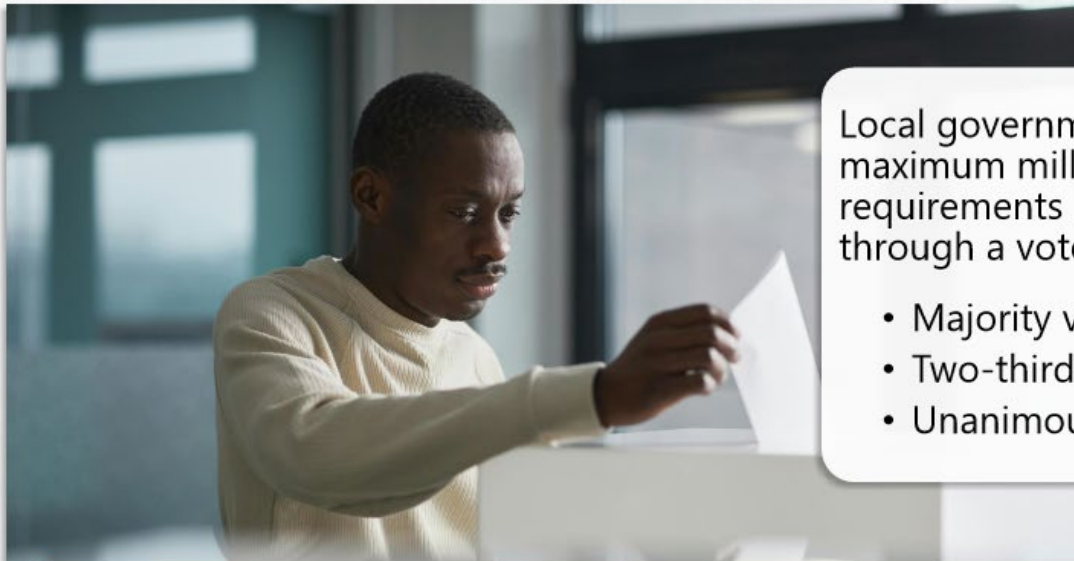
- Be a full ¼ page of the newspaper.
- Have a headline in a font no smaller than 18 point.
- Not be published in the legal or classified section.
- Be published in a newspaper of general interest and readership and general paid circulation in the county or in its geographically limited insert.
- Not be accompanied, preceded, or followed by other ads or notices which conflict with or contradict the required publications.
- Correct only the date and time error on the TRIM notice.
- Be advertised by the property appraiser with the permission of the taxing authority affected by the error.
- Be advertised at least 10 days before the public hearing.

Hold the hearing after 5:00 p.m., Monday – Friday, anytime on Saturday, but never on Sunday.

5. Maximum Millage

5.1 Maximum Millage

Maximum Millage



Local governments must conform to the maximum millage limitation statutory requirements by adopting a millage rate through a vote that is one of the following:

- Majority vote
- Two-thirds vote
- Unanimous vote

Note: If no rate was levied in the prior year for a special dependent district or municipal service taxing unit (MSTU), any new rate must be adopted by either a unanimous vote of the governing body of the county or municipality, a three-fourths vote of the governing body if it has nine or more members, or approval by referendum. Thereafter, the maximum millage rate must be calculated as prescribed above.

5.2 Voting Table

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	1
2	2	2	2
3	2	2	2
4	3	3	3
5	3	4	4
6	4	4	4
7	4	5	5
8	5	6	6
9	5	6	6
10	6	7	7
11	6	8	8
12	7	8	8
13	7	9	9
14	8	10	10
15	8	10	10
16	9	11	11
17	9	12	12
18	10	12	12
19	10	13	13
20	11	14	14

5.3 Maximum Millage and Final TRIM Compliance Forms



Maximum Millage and Final TRIM Compliance Forms

On PTO's forms page, let's take a look at the following TRIM forms:

- Form DR-420MM
- Form DR-487V
- Form DR-422
- Form DR-422DEBT

We will review **Form DR-420MM** first.

Truth in Millage and Maximum Millage 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)

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

Florida
DEPARTMENT OF REVENUE

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 <i>(Enter rolled back rate from line 2)</i>	per \$1,000 (3)
4.	Two-thirds vote maximum millage rate allowed <i>(Multiply Line 3 by 1.10)</i>	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. <i>Enter Line 3 on Line 7.</i>	
☐	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. <i>Enter Line 5 on Line 7.</i>	
☐	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. <i>Enter Line 5 on Line 7.</i>	
☐	d. Referendum: The maximum millage rate is equal to the adopted rate. <i>Enter Line 5 on Line 7.</i>	
7.	The selection on Line 6 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 6)</i>	per \$1,000 (7)

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

Florida
DEPARTMENT OF REVENUE

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

The Form DR-420MM must match the final adopted millage from resolution/ordinance.
Taxing authorities should:

- Update with final adopted millage rate
- Confirm that the vote meets requirements
- Submit the form with the DR-487 series

MAXIMUM MILLAGE LEVY CALCULATION FINAL DISCLOSURE		DR-420MM REV. 01/2016 Rule 12D-6.002 F.A.C. Effective 06/01/16 Page 1 of 4 Provisional	
Year: _____		County: _____	
Principal Authority Name: _____		Taxing Authority Name: _____	
1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 3 years?		☐ Yes ☐ No	(1)
IF YES, STOP STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2. Current year rolled-back rate from Current Year Form DR-420, Line 10		per \$1,000	(2)
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 1.50)		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. <i>Enter Line 3 on Line 7.</i>			
☐ 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. <i>Enter Line 5 on Line 7.</i>			
☐ c. Unanimous vote of the governing body, or 3/4 vote of rate members or more: Check here if Line 5 is greater than Line 4. The maximum millage rate is equal to the adopted rate. <i>Enter Line 5 on Line 7.</i>			
☐ d. Referendum: The maximum millage rate is equal to the adopted rate. <i>Enter Line 5 on Line 7.</i>			
7. The selection on Line 6 allows a maximum millage rate of (Enter rate indicated by choice on Line 6)		per \$1,000	(7)
8. Current year gross taxable value from Current Year Form DR-420, Line 4		\$	(8)
9. Current year adopted taxes (Line 5 multiplied by Line 8, divided by 1,000)		\$	(9)
10. Total taxes levied at the maximum millage rate (Line 7 multiplied by Line 8, divided by 1,000)		\$	(10)
DEPENDENT SPECIAL DISTRICTS AND MUNICIPAL SERVICE TAXING UNITS (MSTUs) STOP STOP HERE. SIGN AND SUBMIT.			
11. Enter the sum of all current year adopted taxes of all dependent special districts & MSTUs levying a millage. (The sum of all lines 9 from each district's unadopted DR-420MM)		\$	(11)
12. Total current year adopted taxes (Line 9 plus Line 11)		\$	(12)
Total Maximum Taxes			
13. Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage (The sum of all Lines 10 from each district's unadopted DR-420MM)		\$	(13)
14. Total taxes at maximum millage rate (Line 12 plus Line 13)		\$	(14)

Continued on page 2

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

Florida
DEPARTMENT OF REVENUE

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

On Form DR-420MM page 2, line 15
determines maximum millage law compliance.

Total Maximum Versus Total Taxes Levied			
15.	Are the total current year adopted taxes on Line 12 equal to or less than total taxes at the maximum millage rate on Line 14? (Check one)	☐ YES ☐ NO	(15)

DR-420MM
8-0026
Page 3 of 4
Provisional

Total Maximum Versus Total Taxes Levied			
15.	Are the total current year adopted taxes on Line 12 equal to or less than total taxes at the maximum millage rate on Line 14? (Check one)	☐ YES ☐ NO	(15)
I certify the millage and rates are correct to the best of my knowledge. The millage complies with the provisions of s. 200.001 and the provisions of either s. 200.002 or s. 200.003, 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:

Complete, certify and submit this form with a completed Form DR-487, Certification of Compliance, within 30 days of the final hearing. Submit the forms electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (tTRIM) application at <https://portal.oasys.floridarevenue.com/>.

Instructions on page 3

5.7 Maximum Millage and Final TRIM Compliance Forms



Maximum Millage and Final TRIM Compliance Forms

On PTO's forms page, let's take a look at the following TRIM forms:

- Form DR-420MM ✓
- Form DR-487V
- Form DR-422
- Form DR-422DEBT

Next, will review **Form DR-487V**.

Truth in Millage and Maximum Millage 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)

[illegible]

5.9 Maximum Millage and Final TRIM Compliance Forms



Maximum Millage and Final TRIM Compliance Forms

On PTO's forms page, let's take a look at the following TRIM forms:

- Form DR-420MM ✓
- Form DR-487V ✓
- Form DR-422
- Form DR-422DEBT

Next, will review **Form DR-422**.

Truth in Millage and Maximum Millage 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		DR-422 Rev. 10/18/02 F.A.C. Effective 10/18/02 Page 1 of 3
Year: 2009	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 Basis		
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., _____ date.				
SIGN HERE	Property Appraiser Certification Signature of Property Appraiser :	I certify the taxable values above are correct to the best of my knowledge. 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)
		South	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)

Florida
DEPARTMENT OF REVENUE

Certification of Final Taxable Value (Form DR-422)

On Form DR-422, page 2, the taxing authority may adjust the millage rate.

Taxing Authority Name :		DR-422 R. 01/26 Page 2 of 3	
COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage rate only when 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)	per \$1000	(6)
MSTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate only when 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)	per \$1000	(8)

Taxing Authority Name :		DR-422 R. 01/26 Page 2 of 3	
COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage rate only when 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)	per \$1000	(6)
MSTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate only when 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)	per \$1000	(8)
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 other s. 200.074 are.			
Signature of Chief Administrative Officer :		Date :	
Title :		Contact Name and Contact Time :	
Mailing Address :		Physical Address :	
City, State, Zip :		Phone Number :	Fax Number :

INSTRUCTIONS

Form and supporting documentation electronically through the Department's One-Stop and Assistance (One-Stop) portal using the Truth in Millage (TIRM) application at <https://portal.dor.floridarevenue.com/>.

Approver:
separate Form DR-422 form for each Form DR-422 Certification of Taxable Value, and Form DR-422, if of School Taxable Value, submitted.
Section 1 and certify to the taxing authority.

Authority:
Section II,
sign properly approver.

must complete Line 4, millages adopted by resolution or ordinance at a final budget hearing.
tax, schools, and water management districts may administratively adjust the millage rate only when
(plus or minus 1% (.s. 200.065(6), F.S.) if an administrative adjustment is made, Lines 5 and 6 must

local districts, and independent special districts may administratively adjust the non-voted millage rate
greater than plus or minus 3% (.s. 200.065(6), F.S.) if an administrative adjustment is made, Lines 7 and 8

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

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

TIRM forms for taxing authorities are available at portal.dor.floridarevenue.com/property/tirm.

5.12 Maximum Millage and Final TRIM Compliance Forms



Maximum Millage and Final TRIM Compliance Forms

On PTO's forms page, let's take a look at the following TRIM forms:

- Form DR-420MM ✓
- Form DR-487V ✓
- Form DR-422 ✓
- Form DR-422DEBT

Now we will review **Form DR-422DEBT**.

Truth in Millage and Maximum Millage 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)

Florida
DEPARTMENT OF REVENUE

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

Taxing authorities are required to submit Form DR-422DEBT if voted debt millage applies. The property appraiser certifies final taxable value and the taxing authority:

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

FLORIDA		CERTIFICATION OF FINAL VOTED DEBT MILLAGE Section 200.065(1) and (6), Florida Statutes		DR-422DEBT 8-04/09 Rule 12C-14.002 F.A.C. Effective 01/09 Page 1 of 8
Year:	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		
LEVY DESCRIPTION:				
SECTION I : COMPLETED BY PROPERTY APPRAISER				
1.	Current year gross taxable value from line 4, Form DR-422DEBT	\$		(1)
2.	Final current year gross taxable value from Form DR-422DEBT	\$		(2)
3.	Percentage of change in taxable value: line 2 divided by line 1, times 1, multiplied by 100	%		(3)
The taxing authority must complete this form and return it to the property appraiser by: Time: A.M./P.M. Date:				
SIGNATURE		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 FPM certification and possibly lose its millage levy privileges 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.				
Non-Voted Operating Millage Rate (from resolution or ordinance)				
4a.	Voted debt service millage levied under s. 12, Article VII of the State Constitution	per \$1,000		(4a)
4b.	Other voted millage (in excess of the millage cap and not more than two p.m.) levied under s. 5(b), Article VII of the State Constitution	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 non-voted millage rate only when the percentage on line 3 is greater than plus or minus 2% (s. 200.065(6), F.S.).				
5.	Unadjusted gross ad valorem proceeds (line 2 multiplied by line 4a or 4b, 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 1.001)	per \$10,000		(6)
MISTU, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the voted debt millage rate only when the percentage on line 3 is greater than plus or minus 2% (s. 200.065(6), F.S.).				
7.	Unadjusted gross ad valorem proceeds (line 2 multiplied by line 4a or 4b, as applicable, divided by 1,000)	\$		(7)
8.	Adjusted Millage rate (only if line 3 is greater than plus or minus 2%) (line 7 divided by line 2 multiplied by 1.002)	per \$10,000		(8)

6. TRIM Hearing Requirements

6.1 Scheduling a Hearing

Florida
DEPARTMENT OF REVENUE

Scheduling a Hearing

Taxing authorities must hold **two** public hearings to adopt a millage rate and budget.

tentative TRIM hearing



final hearing

TRIM hearings should be held:

- Monday – Friday after 5:00 p.m.
- Any time on Saturday
- **Never** on a Sunday

6.2 Hearing Date Priorities

Hearing Date Priorities

The school board has priority for a hearing date.

The Board of County Commissioners has second choice.

No other taxing authority in the county can hold a hearing on the same date as the school board or Board of County Commissioners.

6.3 Advertising the Hearings

Advertising the Hearings

The **tentative** TRIM hearing is advertised on the TRIM notice.

The **final** hearing must be advertised within 15 days of adopting the tentative millage budget.

Place final hearing advertisement.

tentative millage &
budget adopted

1

2

3

4

5

6

7

8

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11

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14

15

6.4 Adopting the Millage Rate and Budget



Adopting the Millage Rate and Budget

The first issues discussed at the hearing are:

- Percentage increase in millage over the rolled-back rate necessary to fund the budget, if any
- Specific reasons why ad valorem tax revenues are increasing

The general public may speak and ask questions before the governing body adopts any measures. The governing body must adopt its tentative or final millage rate **before** adopting its tentative or final budget.



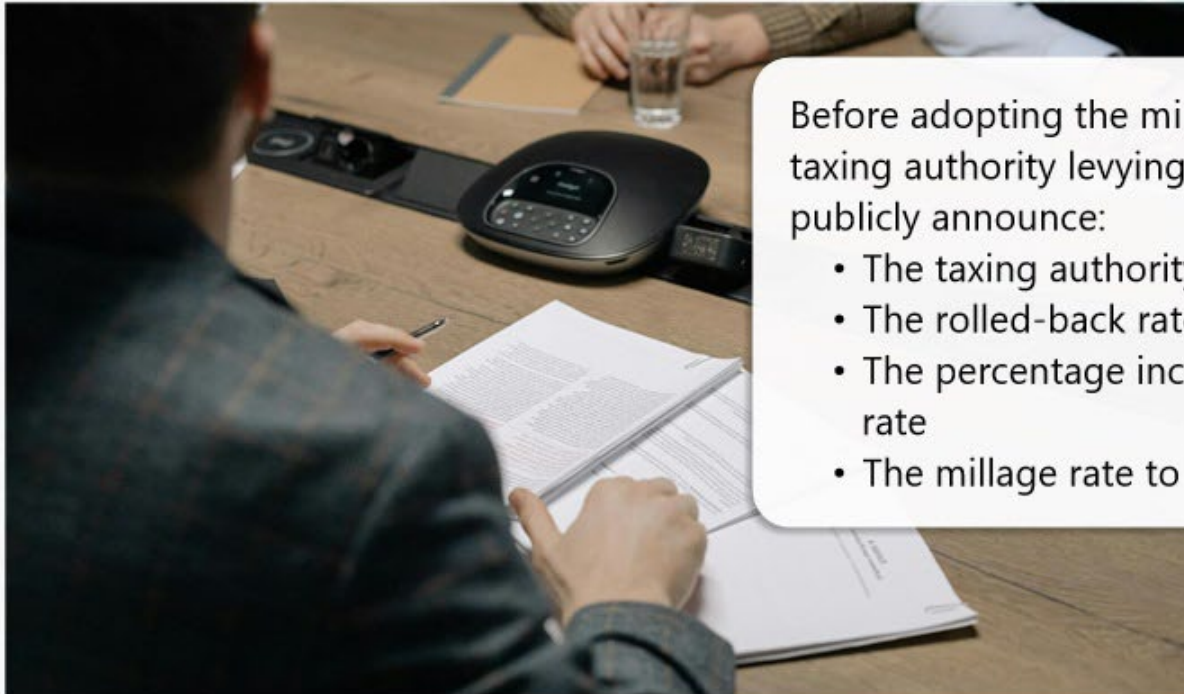
Adopt millage first; adopt budget second.



6.5 Before Adopting the Millage Resolution

Florida
DEPARTMENT OF REVENUE

Before Adopting the Millage Resolution



Before adopting the millage resolution, each taxing authority levying a millage rate must publicly announce:

- The taxing authority's name
- The rolled-back rate
- The percentage increase over the rolled-back rate
- The millage rate to be levied



6.6 Additional Hearing Information

Additional Hearing Information

- The tentative millage rate cannot exceed the proposed millage rate unless the property appraiser mails each taxpayer a revised TRIM notice at the taxing authority's expense.
- The final millage rate cannot exceed the tentatively adopted millage rate.
- The taxing authority cannot levy any millage until its governing board has approved a resolution or ordinance.

The TRIM process must be completed within 101 days.

7. TRIM Advertising Requirements

7.1 TRIM Advertising Requirements

Florida
DEPARTMENT OF REVENUE

TRIM Advertising Requirements



Taxing authorities must select the appropriate advertisement to announce the final TRIM hearing.

Advertisements shall be published as provided in chapter 50, Florida Statutes (F.S.). The TRIM ads may be placed in a newspaper of general circulation in the county or in its geographically limited insert. The insert must circulate in the geographic boundaries that include the taxing authority's geographic boundaries (s. 200.065(3)(h), F.S.).

7.2 Advertising Practices to Avoid

Advertising Practices to Avoid

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.)

7.3 Important Terminology

Important Terminology

Adjacent To

"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.

adjacent
newspaper ad
example

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 further 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 dashed 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 herd 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.....\$47,569
- B. Less tax reductions due to Value Adjustment Board and other assessment changes.....(\$3,833)
- C. Actual property tax levy.....\$44,736

This year's proposed tax levy.....\$45,740

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 31131

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 YEAR'S TOTAL OPERATING EXPENDITURES"

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
ESTIMATED REVENUES								
Taxes								
Ad Valorem Taxes	\$4,600	\$7,233						\$11,833
Sales And Use Taxes	1,400 (revised down)		\$1,400					\$2,800
Charges For Services	15,400	5,512		8,407				29,319
Intergovernmental Revenues	38,400	5,428		10,495		15,400		69,723
Fines & Penalties	15,740							15,740
Other Revenues	30,294	5,558		9,556			5,415	50,823
Licenses And Permits	15,517	6,467		15,330				37,314
Interest/Service Charges	8,366	5,415					11,895	25,676
TOTAL REVENUES	146,756	27,740	10,499	32,248	0	25,400	15,310	249,653
Transfers In	3,250							3,250
Fund Balance/Reserves/Net Assets	75,475							75,475
TOTAL REVENUES, TRANSFERS & BALANCES	\$246,346	\$27,740	\$10,499	\$32,248	0	\$25,400	\$15,310	\$357,543
EXPENDITURES								
General Government	155,000	6,800		10,400				\$172,200
Public Safety	30,000	5,500		15,540				\$51,040
Physical Environment	15,440	200		5,514				\$21,154
Transportation	9,400	5,540		10,400				\$25,340
Utility Services	6,400		10,499					\$16,899
Human Services	17,700	15,520		5,400		15,400		\$54,020
Administrative & Technology Services							15,310	\$15,310
TOTAL EXPENDITURES	\$234,430	\$28,560	\$10,499	\$41,854	0	\$25,400	\$15,310	\$346,053
Transfers Out	29,638	1,800						\$31,438
Fund Balance/Reserves/Net Assets								
TOTAL APPROPRIATED EXPENDITURES	\$264,068	\$30,360	\$10,499	\$41,854	0	\$25,400	\$15,310	\$377,541

The tentative adopted and 1-yr final budgets are on file in the office of the elected authorized taxing authority as a public record.
Please show where item All Valorem Payments for each month.

7.4 Publication on a Publicly Accessible Website



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.

The screenshot shows the City of Ember website. At the top, there is a 'Welcome' banner with a search bar and navigation links for Services, Business, Government, and Report. Below this, there is a 'Featured News' section with three items: 'City of Ember: TRIM Advertisements' (dated September 26, 2024), 'Sign Up for the New Emergency Alert System' (dated September 24, 2024), and 'Town of Wood: TRIM Advertisements' (dated September 22, 2024). A 'More News' link is also present. To the right of the featured news, there is a 'Meet the Mayor' section with a photo of a dog and a brief bio. Below the featured news, there is a 'BUDGET SUMMARY' section for the City of Ember - Fiscal Year 2024/25. The summary shows that the proposed operating budget is \$1,000,000, which is a 1.2% increase from the previous year. The summary is broken down into various categories: General Fund, Special Fund, Debt Service, Capital Projects, Permanent Fund, Enterprise Fund, and Internal Service. The total operating budget is \$1,012,000. To the right of the budget summary, there is a 'NOTICE OF PROPOSED TAX INCREASE' section. It states that the City of Ember has tentatively adopted a measure to increase its property tax levy. The notice includes a table showing the proposed tax levy and the resulting tax increase. The proposed tax levy is \$1,012,000, which is a 1.2% increase from the previous year. The resulting tax increase is \$1,012,000. The notice also includes a public hearing date of Tuesday, October 1, 2024, at 8:30 PM, and a location of Chambers Plaza, 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.

Posted on September 26, 2024
City of Ember: TRIM Advertisements

BUDGET SUMMARY
CITY OF EMBER - FISCAL YEAR 2024/25
THE PROPOSED OPERATING BUDGET FOR THE CITY OF EMBER IS 1.2% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

GENERAL FUND	SPECIAL FUND	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
General Fund	\$1,000,000						\$1,000,000
Ad Valorem Taxes	\$1,000,000						\$1,000,000
Intergovernmental Revenue	\$1,000,000						\$1,000,000
Transfer to Fund	\$1,000,000						\$1,000,000
Transfer from Fund	\$1,000,000						\$1,000,000
Transfer to Special Fund	\$1,000,000						\$1,000,000
Transfer from Special Fund	\$1,000,000						\$1,000,000
Transfer to Debt Service	\$1,000,000						\$1,000,000
Transfer from Debt Service	\$1,000,000						\$1,000,000
Transfer to Capital Projects	\$1,000,000						\$1,000,000
Transfer from Capital Projects	\$1,000,000						\$1,000,000
Transfer to Permanent Fund	\$1,000,000						\$1,000,000
Transfer from Permanent Fund	\$1,000,000						\$1,000,000
Transfer to Enterprise Fund	\$1,000,000						\$1,000,000
Transfer from Enterprise Fund	\$1,000,000						\$1,000,000
Transfer to Internal Service	\$1,000,000						\$1,000,000
Transfer from Internal Service	\$1,000,000						\$1,000,000
TOTAL OPERATING EXPENDITURES	\$1,012,000						\$1,012,000
TOTAL REVENUES	\$1,012,000						\$1,012,000
TOTAL APPROPRIATED EXPENDITURES	\$1,012,000						\$1,012,000
RESERVE, RESERVE & BALANCE	\$1,012,000						\$1,012,000

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: \$1,000,000
This year's proposed tax levy: \$1,012,000

A public hearing on the proposed tax increase and the budget will be held on:
Tuesday, October 1, 2024
8:30 PM
at
Chambers Plaza, City Hall
8 Flame Road, Ember, FL 11111

7.5 Publication on a Publicly Accessible Website



Publication on a Publicly Accessible Website

A multi-county taxing authority that chooses this option must publish the ads on the website of each county that it spans.

Taxing authorities who use this option shall provide notice once per year in a newspaper of general circulation or other publication that is mailed or delivered to all residents and property owners throughout the taxing authority's jurisdiction.

The screenshot shows the City of Ember website. A magnifying glass highlights a notice titled "City of Ember: TRIM Advertisements" posted on September 26, 2024. The notice includes a "BUDGET SUMMARY" table and a "NOTICE OF PROPOSED TAX INCREASE".

BUDGET SUMMARY
CITY OF EMBER - FISCAL YEAR 2025/26

THE PROPOSED OPERATING BUDGET	GENERAL FUND	SPECIAL FUND	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
General Fund	\$1,000							\$1,000
Other Fund								
ESTIMATED REVENUES								
Taxes	\$1,000	\$1,000						\$2,000
Ad Valorem Taxes	\$1,000	\$1,000						\$2,000
Other Taxes								
Charges For Service								
Intergovernmental Revenues								
Other Revenues								
Transfers In								
Transfers To								
Other Revenues/Transfers/Net Assets								
TOTAL REVENUES, RESOURCES & BALANCES	\$1,000	\$1,000						\$2,000
EXPENDITURES								
General Government	\$1,000	\$1,000						\$2,000
Police/Police								
Public Works								
Transportation								
Other Services								
Information Technology Services								
TOTAL EXPENDITURES	\$1,000	\$1,000						\$2,000
Transfers Out								
Other Revenues/Transfers/Net Assets								
TOTAL APPROPRIATED EXPENDITURES	\$1,000	\$1,000						\$2,000
RESOURCES, RESOURCES & BALANCES	\$1,000	\$1,000						\$2,000

The notice also includes a "NOTICE OF PROPOSED TAX INCREASE" section, which states that the City of Ember has tentatively adopted a measure to increase its property tax levy. It lists the last year's property tax levy, the proposed levy, and the resulting increase. The notice is dated Tuesday, October 1, 2025, and is signed by the City Manager, Chambers Rouse, City Hall, 8 Flame Road, Ember, FL 11111.

7.6 Publication on a Publicly Accessible Website



Publication on a Publicly Accessible Website

The notice must indicate that the owners and residents may receive legal ads and notices from the taxing authority by first-class mail or email after making a request and registering their names and addresses or email addresses with the taxing authority.

A link to the advertisements shall be prominently placed on or accessible through a direct link from the website homepage of the county and the website homepage of the taxing authority (See s. 50.0311, F.S., for additional requirements.).

Posted on September 26, 2024
City of Ember: TRIM Advertisements

BUDGET SUMMARY
CITY OF EMBER - FISCAL YEAR 2025/26
THE PROPOSED OPERATING BUDGET FOR THE CITY OF EMBER IS 1.2% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

GENERAL FUND	SPECIAL FUND	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
General Fund	1,000						1,000
ESTIMATED REVENUES							
Taxes	1,000,000						1,000,000
Ad Valorem Taxes	1,000,000						1,000,000
Intergovernmental Revenue	10,000	5,000					15,000
Charges For Service	10,000	5,000	5,000				20,000
Investment Income	10,000	5,000	5,000				20,000
License And Permits	10,000	5,000	5,000				20,000
Interest Income	10,000	5,000	5,000				20,000
Grants	10,000	5,000	5,000				20,000
Other Income	10,000	5,000	5,000				20,000
Transfers In	10,000	5,000	5,000				20,000
Transfers Out	10,000	5,000	5,000				20,000
Net Change	10,000	5,000	5,000				20,000
Capital Projects	10,000	5,000	5,000				20,000
Enterprise Fund	10,000	5,000	5,000				20,000
Internal Service	10,000	5,000	5,000				20,000
Debt Service	10,000	5,000	5,000				20,000
Other	10,000	5,000	5,000				20,000
TOTAL OPERATING EXPENDITURES	1,000,000	5,000	5,000				1,010,000
Transfers In	10,000	5,000	5,000				20,000
Transfers Out	10,000	5,000	5,000				20,000
Net Change	10,000	5,000	5,000				20,000
Capital Projects	10,000	5,000	5,000				20,000
Enterprise Fund	10,000	5,000	5,000				20,000
Internal Service	10,000	5,000	5,000				20,000
Debt Service	10,000	5,000	5,000				20,000
Other	10,000	5,000	5,000				20,000
TOTAL APPROPRIATED EXPENDITURES	1,000,000	5,000	5,000				1,010,000
Transfers In	10,000	5,000	5,000				20,000
Transfers Out	10,000	5,000	5,000				20,000
Net Change	10,000	5,000	5,000				20,000
Capital Projects	10,000	5,000	5,000				20,000
Enterprise Fund	10,000	5,000	5,000				20,000
Internal Service	10,000	5,000	5,000				20,000
Debt Service	10,000	5,000	5,000				20,000
Other	10,000	5,000	5,000				20,000
TOTAL APPROPRIATED EXPENDITURES	1,000,000	5,000	5,000				1,010,000

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: \$47,000
This year's proposed tax levy: \$48,740

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:
Tuesday, October 1, 2025
8:30 PM
at
Chambers Plaza, 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.

7.7 Advertisement Selection

Florida
DEPARTMENT OF REVENUE

Advertisement Selection

After calculating the percentage change of rolled-back rate, choose the proper notice:

Publish a *Notice of Proposed Tax Increase* when percent change is **greater** than 0%.

Publish a *Notice of Budget Hearing* when percent change is **equal to or less** than 0%.

Next, we will learn more about these notices.



7.8 Notice of Proposed Tax Increase Ad Requirements

Florida
DEPARTMENT OF REVENUE

Notice of Proposed Tax Increase Ad Requirements



The *Notice of Proposed Tax Increase* advertisement:

- Must be no smaller than a **quarter-page** advertisement
- Must have a headline in at least 18-point type
- Must have an adjacent *Budget Summary* ad
- Must advertise the final hearing within **15 days** of tentative (first) hearing



The final hearing must be held **two to five days** after advertising.

7.9 Notice of Proposed Tax Increase Ad Example

Florida
DEPARTMENT OF REVENUE

Notice of Proposed Tax Increase Ad Example

25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. (The sum of Line 18 from each Form DR-420)	\$	(25)
-----	---	----	------

Line A = prior year Form DR-420, line 25



Use 100% of tax levies in advertisement.

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.

7.10 Notice of Proposed Tax Increase Ad Example

Florida
DEPARTMENT OF REVENUE

Notice of Proposed Tax Increase Ad Example

Line B = subtract line C from line A



Use 100% of tax levies in advertisement.

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.

7.11 Notice of Proposed Tax Increase Ad Example

Florida
DEPARTMENT OF REVENUE

Notice of Proposed Tax Increase Ad Example

11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000)	\$	(11)
-----	---	----	------

Line C = current year Form DR-420, line 11



Use 100% of tax levies in advertisement.

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.**

7.12 Notice of Proposed Tax Increase Ad Example

Florida
DEPARTMENT OF REVENUE

Notice of Proposed Tax Increase Ad Example

This year's proposed tax levy = current
year's tentatively adopted millage rate x
current year gross taxable value ÷ 1,000
(line 4, current year DR-420).

*If the tentatively adopted millage rate is
the same as the proposed millage rate, use
current year Form DR-420, line 25.

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.**

7.13 Notice of Proposed Tax Increase Ad Reminder

Florida
DEPARTMENT OF REVENUE

Notice of Proposed Tax Increase Ad Reminder

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.....	\$ 3,684,715
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$ (137,468)
C. Actual property tax levy.....	\$ 3,822,183

This year's proposed tax levy.....\$ 3,685,183

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.

Example of *Notice of Proposed Tax Increase* ad when last year's actual levy was **less than** the initially proposed levy (line A is less than line C)

Example of *Notice of Proposed Tax Increase* ad when last year's actual levy was **greater than** the initially proposed levy (line A is greater than line C)

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.

7.14 Notice of Proposed Tax Increase Newspaper Example

Florida DEPARTMENT OF REVENUE

Notice of Proposed Tax Increase Newspaper Example



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 further 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 herd 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 13, 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 YEAR'S TOTAL OPERATING EXPENDITURES

General Fund Voted Fund	5,4500 1,0000								
ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUES	TRUST SERVICE	CAPITAL PROJECTS	PERMANENT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL ALL FUNDS	
Taxes:									
Ad Valorem Taxes	54500	47,205						47,205	
Ad Valorem Taxes	1,000 (voted 40%)								55,205
Sales And Use Taxes	15,479	6,800						22,279	
Charges For Services	15,485	5,315		6,407				27,207	
Intergovernmental Income	35,803	5,639		36,442		25,685		78,569	
Fines & Penalties	15,340						1,411	16,751	
Miscellaneous Revenue	14,296	5,700		5,256				25,252	
License And Permits	15,557	6,407		17,350				39,314	
Internal Service Charges	6,500	2,415					15,495	24,410	
TOTAL REVENUES	144,550	27,565		55,469	52,344	0	25,685	255,509	
Transfers In	3,250							3,250	
Fund Balances/Reserves/Net Assets	75,675							75,675	
TOTAL REVENUES, TRANSFERS & BALANCES	\$223,475	\$27,565	\$0.000	\$52,344	0	\$25,685	\$25,535	\$325,565	
EXPENDITURES									
General Government	175,300	4,800		18,450				198,550	
Public Safety	56,303	5,300		17,340				78,943	
Physical Environment	15,440	300		5,214				21,054	
Transportation	9,800	5,200		10,000				25,000	
Debt Services	6,400			10,000				16,400	
Human Services	17,745	15,325		5,450			25,685	59,205	
Administrative Technology Services									
TOTAL EXPENDITURES	\$216,608	\$26,565	\$0.000	\$46,454	0	\$25,685	\$25,535	\$314,748	
Transfers Out	29,620	1,000		5,256				35,876	
Fund Balances/Reserves/Net Assets									
TOTAL APPROPRIATED EXPENDITURES	\$246,228	\$27,565	\$0.000	\$51,710	0	\$25,685	\$25,535	\$351,728	
TRANSFERS, RESERVE & BALANCES									
The tentative, adopted, and / or final budgets are on file in the office of the clerk as required by law and public record.									
More than at least 10% of Ad Valorem Taxes for each millage									

7.15 Notice of Budget Hearing Ad Requirements

Florida
DEPARTMENT OF REVENUE

Notice of Budget Hearing Ad Requirements



The *Notice of Budget Hearing* advertisement:

- Does not have a size requirement
- Must have an adjacent *Budget Summary* ad
- Must advertise the final hearing within **15 days** of tentative (first) hearing



The final hearing must be held **two to five days** after advertising.

7.16 Notice of Budget Hearing Advertisement Example

Notice of Budget Hearing Advertisement Example

NOTICE OF BUDGET HEARING

The City of Leaf has tentatively adopted a budget for FISCAL YEAR 2025/2026.

A public hearing to make a **FINAL DECISION** on the budget and taxes will be held on:

Friday, January 10, 2025
5:01 PM
at
Green Room, City Hall
123 Flower Ave N, Leaf, FL 22222

Notice of Budget Hearing
advertisement

Notice of Budget Hearing
newspaper advertisement
example

Monday, January 8, 2025 **MOCK NEWS** June #48

TEDE/Monte
Hero Animals
From cat to dog



A cat was the first animal to help people. The first cat was a Siamese cat named Puss in Boots. It was a Siamese cat that lived in a house in London. It was a Siamese cat that was very smart. It was a Siamese cat that was very brave. It was a Siamese cat that was very loyal. It was a Siamese cat that was very loving. It was a Siamese cat that was very kind. It was a Siamese cat that was very gentle. It was a Siamese cat that was very sweet. It was a Siamese cat that was very beautiful. It was a Siamese cat that was very special. It was a Siamese cat that was very unique. It was a Siamese cat that was very amazing. It was a Siamese cat that was very wonderful. It was a Siamese cat that was very incredible. It was a Siamese cat that was very extraordinary. It was a Siamese cat that was very remarkable. It was a Siamese cat that was very notable. It was a Siamese cat that was very significant. It was a Siamese cat that was very important. It was a Siamese cat that was very valuable. It was a Siamese cat that was very precious. It was a Siamese cat that was very dear. It was a Siamese cat that was very loved. It was a Siamese cat that was very cherished. It was a Siamese cat that was very treasured. It was a Siamese cat that was very prized. It was a Siamese cat that was very valued. It was a Siamese cat that was very respected. It was a Siamese cat that was very admired. It was a Siamese cat that was very appreciated. It was a Siamese cat that was very honored. It was a Siamese cat that was very revered. It was a Siamese cat that was very esteemed. It was a Siamese cat that was very respected. It was a Siamese cat that was very admired. It was a Siamese cat that was very appreciated. It was a Siamese cat that was very honored. It was a Siamese cat that was very revered. It was a Siamese cat that was very esteemed.

Twinkl, Georgia
Duke the Doodle is 10 years old. He likes to walk with his neighborhood kids to the bus stop to make sure they are safe. He runs steps with them until the bus arrives.



Duke got his vest from his friend, a dog named Duke. Duke was a dog that was very smart. Duke was a dog that was very brave. Duke was a dog that was very loyal. Duke was a dog that was very loving. Duke was a dog that was very kind. Duke was a dog that was very gentle. Duke was a dog that was very sweet. Duke was a dog that was very beautiful. Duke was a dog that was very special. Duke was a dog that was very unique. Duke was a dog that was very amazing. Duke was a dog that was very wonderful. Duke was a dog that was very incredible. Duke was a dog that was very extraordinary. Duke was a dog that was very remarkable. Duke was a dog that was very notable. Duke was a dog that was very significant. Duke was a dog that was very important. Duke was a dog that was very valuable. Duke was a dog that was very precious. Duke was a dog that was very dear. Duke was a dog that was very loved. Duke was a dog that was very cherished. Duke was a dog that was very treasured. Duke was a dog that was very prized. Duke was a dog that was very valued. Duke was a dog that was very respected. Duke was a dog that was very admired. Duke was a dog that was very appreciated. Duke was a dog that was very honored. Duke was a dog that was very revered. Duke was a dog that was very esteemed.

NOTICE OF BUDGET HEARING

The City of Leaf has tentatively adopted a budget for FISCAL YEAR 2025/2026.

A public hearing to make a **FINAL DECISION** on the budget and taxes will be held on:

Friday, January 10, 2025
5:01 PM
at
Green Room, City Hall
123 Flower Ave N, Leaf, FL 22222

BUDGET SUMMARY
CITY OF LEAF - FISCAL YEAR 2025/2026

*THIS PROPOSED OPERATING BUDGET EXPENDITURES OF CITY OF LEAF ARE 3-4% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

	GENERAL FUND	SPECIAL REVENUE	TRUST SERVICE	CAPITAL PROJECTS	PREPARED FUND	ENTERPRISE FUND	SPECIAL SERVICE	TOTAL ALL FUNDS
REVENUES								
General Fund	1,000,000							1,000,000
Special Revenue		1,000,000						1,000,000
Trust Service			1,000,000					1,000,000
Capital Projects				1,000,000				1,000,000
Prepared Fund					1,000,000			1,000,000
Enterprise Fund						1,000,000		1,000,000
Special Service							1,000,000	1,000,000
TOTAL REVENUES	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	7,000,000
EXPENDITURES								
General Fund	1,000,000							1,000,000
Special Revenue		1,000,000						1,000,000
Trust Service			1,000,000					1,000,000
Capital Projects				1,000,000				1,000,000
Prepared Fund					1,000,000			1,000,000
Enterprise Fund						1,000,000		1,000,000
Special Service							1,000,000	1,000,000
TOTAL EXPENDITURES	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	7,000,000

For further information, contact the City of Leaf at 123 Flower Ave N, Leaf, FL 22222. For more information, contact the City of Leaf at 123 Flower Ave N, Leaf, FL 22222.

Page 2

7.17 Additional Advertising Requirements



Additional Advertising Requirements



Click each tab below to learn about additional TRIM advertising requirements.

- Budget Summary ad
- Notice of Continuation ad
- Notice of Rescheduled Hearing ad
- Proof of publication
- Tear sheets

7.18 Budget Summary Millage Rate Ad



Budget Summary Ad



BUDGET SUMMARY SUNNY COUNTY BOARD OF COUNTY COMMISSIONERS FISCAL YEAR 2024 - 25											
CLASSIFICATION REVENUE	General Revenue Fund	Transportation Trust Fund	Grant Funds	Fire & EMS District Funds	Shelby Tax District	Debt Service Funds	Capital Construction Funds	Other Revenue Funds	Enterprise Funds	Internal Service Funds	Total
NO VARIANCE	9,627,676.00	0	0	227,477,449	222,834,867	0	48,174,834	3,239,322	0	0	1,327,327,190
Other General Taxes	2,328,000	1,432,000	0	0	16,000,000	84,301,800	0	28,100,000	345,000,000	0	434,131,800
Permits and Fees	1,275,000	2,000,000	0	4,700,000	0	0	42,882,548	474,863,213	43,834,891	0	559,246,243
Shared Revenue	1,871,000	8,175,000	0	420,000	0	25,600,000	63,000,000	23,700,000	0	0	115,796,000
Grants	2,671,730	0	76,843,267	0	0	0	0	0	0	0	79,515,000
Service Charges	52,748,154	1,238,000	0	48,472,082	0	0	0	8,931,637	421,368,874	258,738,701	832,558,147
Fees and Fines	1,283,379	9,108,000	0	0	0	0	0	2,754,000	177,244	0	12,142,623
Interest and Other	18,204,110	97,100	2,711,232	1,150,000	30,000	11,600	4,079,601	1,278,800	20,181,681	10,391,100	35,838,794
Total Revenue	988,238,841	12,828,800	84,634,714	282,232,027	226,874,867	26,647,800	18,646,814	88,877,881	870,851,080	218,477,801	3,827,211,686
Less: Statutory Deduction	-49,876,158	-8,864,800	0	-1,848,244	-11,348,244	-17,670,889	-7,832,338	-54,445,812	-40,942,854	-9,172,839	-187,454,083
Net Revenue	938,362,683	11,963,999	84,634,714	280,383,783	215,526,623	9,016,911	10,814,476	34,432,069	829,908,226	209,304,962	3,639,757,603
NO VARIANCE	0	0	0	0	0	0	0	0	0	0	0
Interest Transfer	334,731,087	1,401,000,000	9,877,330	0	24,870,888	0	9,000,000	84,000,000	2,072,187	0	1,849,751,305
Bond / Loan Proceeds	0	0	0	0	0	0	0	0	109,000,000	0	109,000,000
Other Revenue	30,000,000	0	0	2,800,000	1,000,000	0	0	8,387	0	0	33,887,387
Fund Balance	334,731,087	1,401,000,000	9,877,330	2,800,000	1,000,000	0	0	8,387	109,000,000	0	1,849,751,305
Total Net Revenue	668,478,866	1,751,100,000	94,512,044	283,183,783	216,526,623	9,016,911	10,814,476	42,840,456	938,908,226	209,304,962	3,673,007,608
TOTAL \$	1,607,841,549	1,872,103,999	94,512,044	283,183,783	216,526,623	9,016,911	10,814,476	42,840,456	938,908,226	209,304,962	3,673,007,608
74,072,875	23,826,743	0	0	0	0	0	0	0	0	0	97,899,618
47,434,000	90,238,781	0	0	0	0	0	0	0	0	1,179,237,986	
6,460,319	110,896,304	948,322,673	0	0	0	0	0	0	0	694,034,891	
81,626,222	188,126,804	0	0	0	0	0	0	0	0	948,127,218	
3,700,000	33,767,076	383,353,978	0	0	0	0	0	0	0	994,888,830	
3,810,047	47,389,868	0	0	0	0	0	0	0	0	626,613,883	
0	0	0	0	0	0	0	0	0	0	308,879,871	
21,321,000	70,822,242	14,000,000	0	0	0	0	0	0	0	112,143,242	
347,790,497	892,721,730	863,878,187	308,879,871	4,488,879,135	0	0	0	0	0	1,543,878,360	
0	0	86,309,483	0	0	0	0	0	0	0	112,638,966	
0	6,948,574	18,972,187	0	0	0	0	0	0	0	25,920,761	
393,769,979	393,863,309	394,692,084	75,736,439	1,881,034,234	0	0	0	0	0	3,059,092,845	
393,769,979	393,863,309	394,692,084	75,736,439	1,881,034,234	0	0	0	0	0	3,059,092,845	
641,920,476	1,186,323,373	1,871,040,876	378,632,288	7,246,873,913	0	0	0	0	0	11,343,870,946	
1,148	Lake Oa	2,000									
1,387	Lake Pickett	1,787									
0,176	Lake Price	0,171									
2,337	Lake Rose	2,334									
0,670	Lake Sue	1,260									
0,040	Little Lake Parkview	0,000									
0,040	South Lake Parkview	0,171									
0,813	Lake Geneva	0,870									
2,000	Windermere Navigation	0,738									

The tentative, adopted, and final budgets are on file in the Office of Management and Budget as a public record.

The *Budget Summary* advertisement must present all proposed budgets and state all tentative millages (ss. 200.065(3)(l) and 129.03(3)(b), F.S.). The 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. There are no size requirements.

7.19 Budget Summary Ad Requirements

Budget Summary Ad Requirements

The *Budget Summary* advertisement must show all tentatively adopted millage rates:

- General fund
- Dependent district
- Municipal Service Taxing Unit (MSTU)
- Voted debt service

Example: Budget Summary Ad With Budget Increase

BUDGET SUMMARY									
Towns 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	1.0000 (voted debt)		10.689					10.689	
Sales And Use Taxes	22.639	9.000						31.639	
Charges For Services	13.603	3.313		9.467				26.383	
Intergovernmental Revenue	28.962	5.620		20.899		23.685		79.166	
Fees & Forfeitures	15.240							15.240	
Miscellaneous Revenue	18.884	3.300		9.536			1.415	31.195	
Licenses And Permits	15.357	4.667		12.390				32.374	
Internal Service Charges	8.389	2.415					11.895	22.689	
TOTAL SOURCES	168,294	27,345	10,689	\$2,248	0	23,685	\$3,310	\$95,653	
Transfers In	2,239							2,239	
Fund Balances/Reserves/Net Assets	75,675							75,675	
TOTAL REVENUES, TRANSFERS & BALANCES	\$246,208	\$27,345	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563	
EXPENDITURES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS	
General Government	133,500	4,000		18,650				\$156,150	
Public Safety	38,093	3,500		13,340				\$54,933	
Physical Development	13,600	200		3,514				\$17,374	
Transportation	9,000	3,280		10,055				\$22,315	
Debt Services	6,690		10,689					\$268,675	
Human Services	17,785	15,325		3,450		23,685		\$60,225	
Administrative Technology Services							13,310	\$13,310	
TOTAL EXPENDITURES	\$218,628	\$24,345	\$10,689	\$49,099	0	\$23,685	\$13,310	\$339,699	
Transfers Out								3,239	
Fund Balances/Reserves/Net Assets	29,438	1,000		3,239				36,676	
TOTAL APPROPRIATED EXPENDITURES	\$248,066	\$25,345	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563	
TRANSFERS, RESERVES & BALANCES	\$246,208	\$27,345	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563	

The tentative, adopted, and final budgets are on file in the office of the above referenced taxing authority as a public record.
*Must show at least 90% Ad Valorem Proceeds for each millage.

Hover your mouse over the ad to view larger image.

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	\$246,266	\$27,365	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563
TRANSFERS, RESERVES & BALANCES								

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

7.20 Budget Summary Ad Requirements

Budget Summary Ad Requirements

For this advertisement:

- Each millage rate must include at least 95% of ad valorem taxes in the budget.
- **All** funds must be shown.
- The ad must show a balanced budget.
- All funds should balance.
- The total of all funds should balance.
- A line item for reserves must be shown.

Example: Budget Summary Ad With Budget Increase

BUDGET SUMMARY									
Towns 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	1.0000 (voted debt)		10.689					10.689	
Sales And Use Taxes	22.639	9.000						31.639	
Charges For Services	13.603	3.313		9.467				26.383	
Intergovernmental Revenue	28.962	5.620		20.899		23.685		79.166	
Fees & Forfeitures	15.240							15.240	
Miscellaneous Revenue	18.884	3.300		9.536			1.415	31.195	
Licenses And Permits	15.367	4.667		12.390				32.424	
Internal Service Charges	8.389	2.415					11.895	22.699	
TOTAL SOURCES	168,294	27,345	10,689	52,248	0	23,685	13,310	295,651	
Transfers In	2,230							2,230	
Fund Balances/Reserves/Net Assets	75,675							75,675	
TOTAL REVENUES, TRANSFERS & BALANCES	\$246,204	\$27,345	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,562	
EXPENDITURES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS	
General Government	133,500	4,000		18,650				\$156,150	
Public Safety	38,093	3,500		13,340				\$54,933	
Physical Development	13,690	200		3,514				\$17,404	
Transportation	9,000	3,280		10,055				\$22,335	
Debt Services	6,690		10,689					\$17,379	
Human Services	17,785	15,325		3,450		23,685		\$59,245	
Administrative Technology Services							13,310	\$13,310	
TOTAL EXPENDITURES	\$218,658	\$26,345	\$10,689	\$49,099	0	\$23,685	\$13,310	\$331,786	
Transfers Out				3,239				\$3,239	
Fund Balances/Reserves/Net Assets	29,438	1,000						30,438	
TOTAL APPROPRIATED EXPENDITURES	\$248,096	\$27,345	\$10,689	\$52,248	0	\$23,685	\$13,310	\$375,563	
TRANSFERS, RESERVES & BALANCES	\$246,204	\$27,345	\$10,689	\$52,248	0	\$23,685	\$13,310	\$375,562	

The tentative, adopted, and 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

Hover your mouse over the ad to view larger image.

7.21 Budget Summary Ad Requirements

Florida
DEPARTMENT OF REVENUE

Budget Summary Ad Requirements

Other requirements:

- The ad must have an adjacent *Notice of Proposed Tax Increase* ad **or** *Notice of Budget Hearing* ad (not both).
- This ad has no size requirements.
- The ad must comply with all statutory budget requirements.

Example: Budget Summary Ad With Budget Increase

BUDGET SUMMARY									
Towns 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	Mileage per \$1000								
Ad Valorem Taxes	5.6500	47.253						47.253	
Ad Valorem Taxes	1.0000 (voted debt)		10.689					10.689	
Sales And Use Taxes	22.639	9.000						30.639	
Charges For Services	13.603	3.313		9.467				26.383	
Intergovernmental Revenue	28.962	5.620		20.899		23.685		79.166	
Fees & Forfeitures	15.240							15.240	
Miscellaneous Revenue	18.694	3.300		9.536			1.415	31.195	
Licenses And Permits	15.367	4.667		12.390				32.374	
Internal Service Charges	8.369	2.415					11.695	22.689	
TOTAL SOURCES	168,294	27,345	10,689	\$2,248	0	23,685	\$13,310	\$95,653	
Transfers In	2,239							2,239	
Fund Balances/Reserves/Net Assets	75,675							75,675	
TOTAL REVENUES, TRANSFERS & BALANCES	\$246,204	\$27,345	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563	
EXPENDITURES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS	
General Government	133,500	4,000		18,650				\$156,150	
Public Safety	38,093	3,500		13,340				\$54,933	
Physical Development	13,600	200		3,514				\$17,374	
Transportation	9,000	3,280		10,055				\$22,315	
Debt Services	6,690		10,689					\$268,675	
Human Services	17,785	15,325		3,450		23,685		\$60,225	
Administrative Technology Services							13,310	\$13,310	
TOTAL EXPENDITURES	\$218,628	\$24,345	\$10,689	\$49,099	0	\$23,685	\$13,310	\$339,699	
Transfers Out				3,239				3,239	
Fund Balances/Reserves/Net Assets	29,428	1,000						30,428	
TOTAL APPROPRIATED EXPENDITURES	\$248,056	\$25,345	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563	
TRANSFERS, RESERVES & BALANCES	\$246,204	\$27,345	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563	

The tentative, adopted, and final budgets are on file in the office of the above referenced taxing authority as a public record.
Must show at least 90% Ad Valorem Proceeds for each millage

Hover your mouse over the ad to view larger image.

Florida
DEPARTMENT OF REVENUE

If the proposed operating budget expenditures are more than last year's total operating expenditures, include this statement in **bold**.

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

7.23 Budget Summary Ad Requirements

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	0.0000							
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	\$2,248	0	23,685	13,310	296,653
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 FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
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	\$246,266	\$27,365	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563
TRANSFERS, RESERVES & BALANCES								

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.



7.24 Notice of Continuation Ad Requirements

Notice of Continuation Ad Requirements

If the hearing is recessed, the taxing authority must publish a *Notice of Continuation* in a newspaper of general circulation in the county. The notice must state the time, date, and location of the hearing.



**Do not adjourn the hearing.
The hearing is to be recessed.**

Monday, September 7, 2025 **MOCK NEWS** Issue #45



Oranges from Yung Fung

Fruits of Labor

Can the orange groves be saved?

The number of orange trees producing fruit have been dwindling. Farmers are worried of the upcoming winter as last winter was one of the coldest on record which resulted in many trees dying. This summer has not been easy either. An invasive species called the citrus psyllid has been damaging these trees and are growing in number.

Farmers lost almost 50 percent of their crop this year. Thousands of dollars have been spent on protecting their current orange groves. Some farmers have purchased greenhouses to protect their trees from insects and hope that it can keep the trees warm during the winter. Others have purchased agricultural drones to spray these groves and crops to help defend against the citrus psyllid.

These agricultural drones range anywhere from a few thousand dollars to fifty-thousand dollars. Farmers mention that it is worth investing in as it saves time and is not labor intensive. They can also set the drone to fly at certain times to spray the groves and crops.

Many farmers have purchased more pesticides or insecticides to keep insects at bay. Some farmers have opted for a different method when it comes to removing agricultural pests. They have purchased a machine that will knock the pests off. The pests will go into a container that will be dropped off later at a nearby chicken or duck farm.

A few farmers that liked the idea of not using pesticides or insecticides but couldn't afford the upfront cost of the machines have a contract with chickens or duck farms. Quack Farms has over a thousand ducks and is contracted to release these ducks onto other farms so that these ducks can eat the insects.

Due to warming weather, the farm must have more bins available for the ducks as different crops. They must also provide an area with shade in case the ducks get tired. During the colder months, the ducks will visit the farms. The insects aren't as active when it is cold but farmers like to keep a consistent and have the ducks come by.

Farmers have planted more orange trees in hopes they will last. They said they have learned their lesson and will monitor their trees more closely. While the demand for oranges have dropped and is expected to decline further, farmers hope the next fruit will eventually make a comeback.

NOTICE OF CONTINUATION

The Final Budget Hearing held on September 6, 2025, for the Town of Tamarac was recessed and will be continued on:

September 11, 2025
5:45 PM
at
Council Chambers, City Hall
7990 River St. NE, Tamarac, FL 33333

Page 4

7.25 Notice of Continuation Ad Example

Florida
DEPARTMENT OF REVENUE

Notice of Continuation Ad Example


FLORIDA

NOTICE OF CONTINUATION

The Final Budget Hearing held on September 6, 2025, for the Town of Tsunami was recessed and will be continued on:

September 11, 2025
5:45 PM
at
Council Chambers, City Hall
123 River St NE, Tsunami, FL 33333

June 11, 2025 | 12:00 PM | PAGE 1

MOCK NEWS



Fruits of Labor
Can the orange groves be saved?

The season of sugar and sunshine has been fleeting. Farmers are worried about the weather, and the price of oranges is at a low. It's a tough time for the growers. The weather has been so unpredictable, and the price of oranges is so low. It's a tough time for the growers. The weather has been so unpredictable, and the price of oranges is so low. It's a tough time for the growers.

Many farmers have given up on the idea of growing oranges. They have sold their land and moved on. But some farmers are still holding out. They are waiting for the weather to turn around. They are waiting for the price of oranges to go up. They are waiting for the weather to turn around. They are waiting for the price of oranges to go up.

A few farmers still stand by the idea of growing oranges. They are waiting for the weather to turn around. They are waiting for the price of oranges to go up. They are waiting for the weather to turn around. They are waiting for the price of oranges to go up.

The weather is still unpredictable. The price of oranges is still low. It's a tough time for the growers. The weather is still unpredictable. The price of oranges is still low. It's a tough time for the growers.

Farmers are still waiting. They are waiting for the weather to turn around. They are waiting for the price of oranges to go up. They are waiting for the weather to turn around. They are waiting for the price of oranges to go up.

NOTICE OF CONTINUATION

The Final Budget Hearing held on September 6, 2025, for the Town of Tsunami was recessed and will be continued on:

September 11, 2025
5:45 PM
at
Council Chambers, City Hall
7990 River St. NE, Tsunami, FL 33333

7.26 Notice of Rescheduled Hearing Ad Requirements

Notice of Rescheduled Hearing Ad Requirements

If a hearing is postponed or rescheduled due to circumstances beyond its control, the taxing authority should publish a *Notice of Rescheduled Hearing* in a newspaper of general circulation in the county or a publicly accessible website.

The notice must state the time, date, and location of the rescheduled hearing.

Sunday, September 7, 2025 **MOCK NEWS** Issue #45



Tropical flight leaves Sunshine International Airport

Last Call for Flights

More cancellations ahead of Hurricane Lillia

Florida is currently in a state of emergency due to Hurricane Lillia. Tolls across the state have been suspended. Millions of Floridians have evacuated already while millions more are predicted to leave as Hurricane Lillia nears.

Sunshine International Airport has the latest flight. The latest flight out of Florida is a Tropical flight and will leave at 10 p.m. Once the last flight departs, Sunshine International Airport will suspend its operations. It does not know when it will resume operations as it is in Hurricane Lillia's path. It will assess the damage once it is safe to do so. If there is little to no damage, it estimates that the airport will be able to accept flights within the week. If the damage is more severe, does it may take a few months before it can reopen.

Hurricane Lillia is expected to become a Category 4 hurricane Tuesday morning and make landfall Tuesday night. Some hurricane centers predict it could become a Category 3 hurricane. It is predicted to make landfall the morning of September 9, 2025.

Major airlines Compton, Alpha, and Speedy made announcements last night that they are canceling all flights scheduled to arrive and depart Florida the night of September 8, 2025.

Sunny Airlines will have flights available along the Florida peninsula. All of their flights have been hoisted in Central and South Florida, but they plan to add morning and afternoon flights to help with evacuations.

Big Airlines has been focusing its flights to and from Florida. Currently, they have a small number of flights left throughout Florida and plan to include more flights before the wind gets worse. They have temporarily waived the checked bag fees, up to two bags, for Florida residents.

NOTICE OF RESCHEDULED HEARING

The Final Budget Hearing adopting a millage rate and budget on September 9, 2025, for the City of Stone is being rescheduled due to Hurricane Lillia.

A rescheduled Final Budget Hearing will be held on:

September 12, 2025

6:00 PM

at

Granite City Hall

8765 Ground Way, Stone, FL 44444

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7.27 Notice of Rescheduled Hearing Ad Example

Florida
DEPARTMENT OF REVENUE

Notice of Rescheduled Hearing Ad Example



FLORIDA
DEPARTMENT OF REVENUE

NOTICE OF RESCHEDULED HEARING

The Final Budget Hearing adopting a millage rate and budget on September 9, 2025, for the City of Stone is being rescheduled due to Hurricane Lillia:

A rescheduled Final Budget Hearing will be held on:

September 12, 2025
6:00 PM
at
Granite City Hall
8765 Ground Way, Stone, FL 44444

Sunday, September 7, 2025

MOCK NEWS

Issue #437



Call for Flights

cancellations ahead of Hurricane Lillia

Florida is currently in a state of emergency due to Hurricane Lillia. This across the state has suspended. Millions of Floridians have canceled already while millions more are expected to leave as Hurricane Lillia nears.

Granite City Hall is expected to become a Category 4 hurricane on Friday morning and make landfall Tuesday night. Some hurricane season predictions predict becoming a Category 3 hurricane. The residents in Granite City will be staying at September 1, 2025.

Major airlines including Delta and Spirit make announcements and many flights are canceling all flights scheduled to arrive and depart Florida the night of September 7, 2025.

Local Airlines will have flights available along the Florida peninsula. All of these flights have been limited to Central and South Florida, but they plan to add morning and afternoon flights to help with evacuations.

The Airlines has been focusing on flights to and from Florida. Currently, they have a small number of flights left throughout Florida and plan to include more flights before the road gets worse. They have temporarily raised the scheduled bag fees up to \$150 bags for Florida residents.

Granite International Airport has the same flight. The same flight out of Florida is a Tiger flight and will leave at 10 pm. Once the last flight departs, Granite International Airport will suspend its operations. It does not have plans to resume operations as it is as Hurricane Lillia's path. It will assess the damage more it is safe to do so. If there is little to no damage, it remains that the airport will be able to accept flights within the week. If the damage is more serious, it may take a few months before it can accept.

NOTICE OF RESCHEDULED HEARING

The Final Budget Hearing adopting a millage rate and budget on September 9, 2025, for the City of Stone is being rescheduled due to Hurricane Lillia.

A rescheduled Final Budget Hearing will be held on:

September 12, 2025
6:00 PM
at
Granite City Hall
8765 Ground Way, Stone, FL 44444

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7.28 Proof of Publications



Proof of Publications

Submit one proof of publication for each published advertisement. If there is only one proof of publication, each published ad should be included in the same document.

Submit with *Certification of Compliance* (Form DR-487).

LOCALiQ
PO Box 631244 Cincinnati, OH 45263-1244
Knox Chief Herald Tribune

PROOF OF PUBLICATION

[Redacted Box]

I, [Redacted], who on oath says that he or she is of the legal clerk of the [Redacted] a newspaper published at [Redacted] that the attached copy of advertisement, being a [Redacted] in the matter of the Court, was published in said newspaper in the issues dated or by publication in the newspaper's website, is authorized, on:

00250073

and that the fees charged are legal. Affiant further says that the [Redacted] is a newspaper published at [Redacted] and that the said newspaper has been continuously published in said County, Florida, each and has been entered as periodically printed in the past within [Redacted] for a period of 1 year not preceding the first publication of the attached copy of advertisement and affiant further says that he or she has never sold nor provided any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing the advertisement for publication in the said newspaper.

Given to me & subscribed before me this 14th day of 2022

Notary Clerk: [Signature]
Notary State of FL: [Redacted]

My commission expires [Redacted]
Publication Cost: \$1437.80
Order No: 781253
Customer No: 034918
PC #: [Redacted]
of Copies: 1

THIS IS NOT AN INVOICE!
Please do not use this form for invoice purposes

[Redacted Box]

Page 1 of 1

7.29 Tear Sheets

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 further 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 dashed 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 Embury 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, Embury, FL 11111

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

BUDGET SUMMARY

CITY OF EMBURY - FISCAL YEAR 2023/2024

*THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITY OF EMBURY ARE 1.2% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

General Fund	5,4300	NEW/CLAS	DEBT	CAPITAL	PERMANENT	ENTERPRISE	INTERNAL	TOTAL ALL
Voted fund	1,0000	REVENUE	SERVICE	PROJECTS	FUNDS	FUNDS	SERVICES	FUNDS
ESTIMATED REVENUES								
Taxes								
Ad Valorem Taxes	5,4300	47,203						47,203
Sales And Use Taxes	1,0000	4,000	30,000					34,000
Charges For Services		10,000		4,407				14,407
Intergovernmental Revenues		20,000	3,000	30,000		25,000		78,000
Fines & Forfeitures		15,240						15,240
Miscellaneous Revenues		10,000	5,500				5,000	20,500
Licenses And Permits		13,507	4,007	12,500				30,014
Interest Service Charges		6,500	2,415				10,000	18,915
TOTAL REVENUES		148,500	77,500	30,000	32,240	0	25,000	283,240
Transfers In		2,250						2,250
Fund Balance/Reserves/Ret. Assets		75,000						75,000
TOTAL REVENUES, TRANSFERS & BALANCES		\$225,750	\$77,500	\$30,000	\$32,240	0	\$25,000	\$382,490
EXPENDITURES								
General Government		15,500	4,000	10,000				29,500
Public Safety		30,000	5,500	15,500				51,000
Physical Environment		15,000	300	5,000				20,300
Transportation		6,000	5,500	10,000				21,500
Public Services		4,000		30,000				34,000
Human Services		17,500	15,500			25,000		58,000
Administrative Technology Services				5,000				5,000
TOTAL EXPENDITURES		\$78,500	\$26,500	\$50,000	\$10,500	0	\$25,000	\$180,500
Transfers Out		25,000						25,000
Fund Balance/Reserves/Ret. Assets		25,000	1,000					26,000
TOTAL APPROPRIATED EXPENDITURES		\$128,500	\$27,500	\$50,000	\$10,500	0	\$25,000	\$231,500
TRANSFERS, RESERVES & BALANCE 20		\$225,750	\$77,500	\$30,000	\$32,240	0	\$25,000	\$382,490

The amounts adopted, and / or final budgets are on file in the office of the clerk referred to as a public record.
Please show at least 10% of Valuation Proceeds for each millage.

Page 2

8. Resolutions and Ordinances

8.1 Resolutions and Ordinances

Florida
DEPARTMENT OF REVENUE

Resolutions and Ordinances

The taxing authority cannot levy any millage until its governing board has approved a resolution or ordinance.

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

Florida
DEPARTMENT OF REVENUE

Millage Resolutions and Ordinances

The **tentative and final** resolution/ordinance adopting millage rates must include:

- The taxing authority's name
- The percentage increase over the rolled-back rate
- Each adopted millage rate
- The rolled-back rate

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

Florida
DEPARTMENT OF REVENUE

Millage Resolution/ Ordinances Ad

Millage rate reflected from Form
DR-420MM, line 5

5. Current year adopted millage rate (See page 3 for instructions)

Roll-back rate reflected from
Form DR-420, line 16

16. Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000)

Percentage increase reflected from
Form DR-420, line 27

27. Current year proposed rate as a percent change of rolled-back rate (Line 26 divided by
Line 23, **minus 1**, multiplied by 100)

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

appraiser to the (name of taxing authority) as \$ _____ per \$1,000 (5) it exempt from taxation the county property

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 _____ take effect immediately upon its adoption. bringing 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 _____ of Revenue within 3 days may state the percent decrease.

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.



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:

After the Final Hearing

Within **three days** following the final hearing, forward the resolution/ordinance adopting final millage to the:

- Property appraiser
- Tax collector
- Department of Revenue



9. Certifying Compliance to the Department

9.1 Certifying Compliance to the Department



Certifying Compliance to the Department

To certify compliance to the Department, the taxing authority submits the TRIM package through OASYS eTRIM consisting of the *Certification of Compliance* (Form DR-487), in addition to:

- Form DR-420
- Form DR-420TIF
- Form DR-420DEBT
- Form DR-420MMP
- Form DR-420MM
- Form DR-487V
- Form DR-422
- Form DR-422DEBT

FLORIDA		CERTIFICATION OF COMPLIANCE	
FISCAL YEAR: 2026		County: _____	
Taxing Authority: _____		☐ Check if new address	
Mailing Address: _____		Taxing authorities must file Form DR-487 with the required attachments within 30 days of the final hearing.	
Physical Address: _____		Submit TRIM Compliance Packages in OASYS eTRIM application at https://portal.oasys.floridarevenue.com/	
City, State, Zip: _____			
Date of Final Hearing: _____			
All Taxing Authorities, Except School Districts Within 30 days of final hearing complete certification with: ☐ 1. Proof of publication and/or affidavit from the newspaper for all newspaper advertisements. (See Rule 120.17(2)(2), F.A.C.) ☐ 2. Ordinance or resolution: a. Adopting the final millage rate, with percent change of voted back into shown and b. Adopting the final budget, indicating order of adoption. ☐ 3. ENTIRE PACKAGE from the prior year publication 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 ☐ 4. Proof of Publication and/or affidavit from the newspaper for all newspaper advertisements or from a publicly accessible website. (See Rule 120.17(2)(2), F.A.C.) ☐ 5. Form DR-420MM, Statement of Voter Data M/Agos, if applicable. ☐ 6. Form DR-422, Certification of First Trapped Value** and Form DR-422DEBT, Certification of First Trapped Debt M/Agos, if applicable. ☐ 7. Form DR-422, Certification of First Trapped Value** and Form DR-422DEBT, Certification of First Trapped Debt M/Agos, if applicable.		School Districts Within 30 days of final hearing complete certification with: ☐ 1. Ordinance or resolution: a. Adopting the final millage rate, with percent change of voted back into shown and b. Adopting the final budget, indicating order of adoption. ☐ 2. Ordinance or resolution: a. Adopting the final millage rate, with percent change of voted back into shown and b. Adopting the final budget, indicating order of adoption. ☐ 3. ENTIRE PACKAGE from the prior year publication 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 ☐ 4. Proof of Publication and/or affidavit from the newspaper for all newspaper advertisements or from a publicly accessible website. (See Rule 120.17(2)(2), F.A.C.) ☐ 5. Form DR-420MM, Statement of Voter Data M/Agos, if applicable. ☐ 6. Form DR-422, Certification of First Trapped Value** and Form DR-422DEBT, Certification of First Trapped Debt M/Agos, if applicable.	
**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. Submit Form DR-487 when it is received from the property appraiser. If you do not submit all required documents, the Department of Revenue will find you non-compliant with Sections 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, 218.24(4), and 218.63, F.S. All valuation proceeds from any millage above the rolled-back rate must be placed in escrow.			
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. 200.061 or s. 200.061, F.S.		☐ Check if new contact	
Signature of Chief Administrative Officer: _____		Date: _____	
☐ Yes ☐ No Print Name of Chief Administrative Officer: _____		Title: _____	
Contact Name and Contact Title: _____		☐ Check if new contact e-mail Address: _____	
Phone Number: _____		Fax Number: _____	

All TRIM forms for taxing authorities are available at: floridarevenue.com/property/forms

9.2 Submitting the TRIM Package



Submitting the TRIM Package

To certify compliance to the Department, the taxing authority must also submit:

- Resolution/ordinance adopting the final millage rate
- Resolution/ordinance adopting the final budget
- Entire page of the newspaper or screen shot from publicly accessible website for **all** TRIM advertisements
- Proof of publications for **all** TRIM advertisements

If you mailed notices in lieu of newspaper advertisements, you must include a copy of the mailed notices and proof of mailing from the post office.

10. Infractions

10.1 2025 Top Infractions and Violations

Florida
DEPARTMENT OF REVENUE

2025 Top Infractions and Violations



Click each tab below to learn about the top five infractions the TRIM team observed in 2025:

1. Tax levy incorrect / percent increase incorrect
2. Incorrect verbiage in advertisement
3. Advertisements not adjacent
4. Percent increase over the roll-back rate is not shown or is incorrect (ordinance/resolution)
5. Late package

10.3 Incorrect Calculation on Notice of Proposed Tax Increase

Incorrect Calculation on Notice of Proposed Tax Increase

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.....	\$ 3,684,715
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$ (137,468)
C. Actual property tax levy.....	\$ 3,822,183

This year's proposed tax levy.....\$ 3,685,183

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.

(line A is less than line C)

(line A is greater than line C)

The most common infraction was an incorrect tax levy on the *Notice of Proposed Tax Increase*, specifically on line B.

Line B is line A minus line C.

- If line A is greater than line C, then line B will be a positive number.
- If line A is less than line C, then line B will be negative.

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.

10.4 Incorrect Verbiage



Incorrect Verbiage

The second most encountered infraction was incorrect verbiage in the budget summary, often due to rounding errors.

Specifically, if using the bolded statement to show the percentage increase in proposed expenditures from last year to this year, it's important to round that percentage to **one decimal place**, not two.

REC'D OCT 28 2022

BUDGET SUMMARY

FISCAL YEAR 2023

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE POINT ARE **9.45%** MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

General Fund **9.5%** 3.2700

REVENUES	GENERAL FUND	BUILDING PERMIT FUND	CAPITAL PROJECT FUND	TOTAL BUDGET
Taxes:				
Ad valorem taxes (Millage per \$1,000)	\$2,572,340	✓ \$-	\$-	\$2,572,340
Other taxes				
State aid				498,000
Local aid				678,500
Grants				336,200
Other				5,996,950
Total				17,500
				131,500
				10,181,990
Reserves	7,010	-	142,390	149,400
TOTAL REVENUES, TRANSFERS AND BALANCES	3,943,050	430,000	6,963,000	10,866,050
EXPENDITURES:				
General government	1,146,470	-	108,000	1,254,470
Public safety	1,781,920	333,470	-	2,115,390
Stormwater	-	-	80,000	80,000
Streets and bridges	-	-	160,000	160,000
Capital outlay	-	-	6,635,000	6,635,000
TOTAL EXPENDITURES	2,928,390	333,470	6,963,000	10,244,860
Transfers out	314,660	-	-	314,660
Reserves	✓ -	96,530	-	96,530
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS AND RESERVES	\$3,243,050	\$430,000	\$6,963,000	\$10,666,050
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.				

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE POINT ARE **9.45%** MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

General Fund **9.5%** 3.2700

10.5 Ads Not Adjacent



Ads Not Adjacent

Notice of Proposed Tax Increase, Notice of Budget Hearing, and Budget Summary ads must be published together. Ads must be directly adjacent with no separation by other ads.

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Page 4 • THE WACULAN • A FLA. PUBLISHING CORPORATION • 10/10/2025

Sopchoppy Bakehouse

From Bread to Pastry

Not just their bread, but their pastries, are what set Sopchoppy Bakehouse apart. From the flaky crust of their croissants to the delicate layers of their pastries, they are known for their attention to detail. "We are the first bakery in the area to offer a variety of pastries, from croissants to danishes, and we are known for our quality ingredients and our friendly service," says the owner.

Photo by Carolyn Boudreau for the Sopchoppy Bakehouse website.

Photo by Carolyn Boudreau

So, what?

At Sopchoppy Bakehouse, the focus is on the quality of the ingredients and the skill of the bakers. "We are the first bakery in the area to offer a variety of pastries, from croissants to danishes, and we are known for our quality ingredients and our friendly service," says the owner.

Minister Family thought the building was the perfect place to start a business, especially considering the building's close proximity to the highway. "We have a manager who can assist us in the building, and we have a manager who can assist us in the building," says the owner.

PUBLIC NOTICE:

For an order number, the Website has provided the Public Notice Section of all Public Notices are printed in the Legal Notice section of the newspaper.

BUDGET SUMMARY

Fiscal Year 2025-2026

Salary Rate For \$1,000 \$3,400

GENERAL FUND

GENERAL FUND

GENERAL FUND

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

Florida
DEPARTMENT OF REVENUE

Percent Increase Over Rolled-back Rate Not Shown or Incorrect

The resolution or ordinance adopting the final millage must include the:

- Name of the school district
- Rolled-back rate
- **Percentage increase over the rolled-back rate**
- Final adopted millage rate

RECEIVED
OCT 07 2022
Florida Dept of Revenue
Tallahassee, FL 32399

RESOLUTION 2022-04 ✓

A RESOLUTION OF THE _____
FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR
_____ COUNTY FOR FISCAL YEAR 2022-2023; PROVIDING FOR AN
EFFECTIVE DATE.

WHEREAS, the _____ Florida on September 28, 2022,
adopted Fiscal Year 2021-2022 Final Millage Rates following a public hearing as required by
Florida Statute 200.065; and

WHEREAS, the _____ 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

NOW, THEREFORE, BE IT RESOLVED by the _____
Florida, that:

1. The Fiscal Year 2022-2023 operating millage rate is 3.0442 mills which is
the rolled back rate. **greater by 20.94%**

2. This Resolution shall take effect immediately upon its adoption.

PASSED AND DULY ADOPTED, with a quorum present and voting, this 7 day of
October, 2022.
First Reading held on: September 13, 2022
Second Reading held on: October 3, 2022

By _____

ATTEST:

Town Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

Assistant Town Attorney

10.7 Late Package

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

10.8 Late Package Example



Late Package Example

In this example, the date of the final hearing was 09/22/2025, and the Department received the TRIM package on 10/31/2025.

 CERTIFICATION OF COMPLIANCE Chapter 200, Florida Statutes and Sections 218.23 and 218.63, Florida Statute		Received: 10/31/2025	DR-487 R. 01/26 Rule 12D-16.002 F.A.C. Effective 02/26 Page 1 of 2
FISCAL YEAR :2025	County :	☐ Check if new address	
Taxing Authority :Florida City	Taxing authorities must file Form DR-487 with the required attachments within 30 days of the final hearing. Submit TRIM Compliance Packages in OASYS eTRIM application at https://eportal.oasys.floridarevenue.com/ .		
Mailing Address : 2200 Highway 2			
Physical Address : 2200 Highway 2			
City, State, Zip :Florida City, FL 33333			
Date of Final Hearing :09/22/2025	All Taxing Authorities, Except School Districts WITHIN 30 DAYS OF FINAL HEARING, complete certification with: ☐ 1. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-16.002, F.A.C.) ☐ 2. Ordinance or Resolution: a. Adopting the final millage rate, with percent change, and the rate shown and b. Adopting the final budget, indicating order of adoption. DO NOT SEND ENTIRE BUDGET ☐ 3. ENTIRE BUDGET from the print edition newspaper or the website 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.		
School Districts WITHIN 30 DAYS OF FINAL HEARING complete certification with: ☒ 1. Form ESE326, Assessor's Affidavit. ☒ 2. Resolution or Ordinance Adopting Budget, indicating order of adoption. ☒ 3. ENTIRE PAGE(s) from the print edition newspaper or the website 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. ☒ 4. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements or from a publicly accessible website. (See Rule 12D-16.002, F.A.C.) ☒ 5. Copy of Form DR-4326, Certification of School Taxable Value and Form DR-4320BTR, Certification of Validated Debt AdValorem, if applicable. ☒ 6. Form DR-4322, Certification of Final Taxable Value ** and Form DR-4320BTR, Certification of Validated Debt AdValorem, if applicable.			
(delay submitting your TRIM package, it is due within 30 days of your final hearing. If the property appraiser, if you do not submit all required documents, the filant with Section 218.26(4), F.S. Taxing authorities and units of local government funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63, the rolled-back rate must be placed in escrow. Millages and rates are correct to the best of my knowledge. The millages comply with the F.S. 200.065 and the provisions of either s. 200.072 or s. 200.082, F.S.			
☐ Check if new contact		Date :	
☐ Check if new contact		E-mail Address :	
☐ Check if new contact		Fax Number :	
authorities are available at: floridarevenue.com/property/forms			

10.2 Help Prevent Infractions



Help Prevent Infractions

To help prevent infractions, submit a copy of your ads, resolutions, and calculations to the TRIM team at TRIM@floridarevenue.com **before** publishing to ensure compliance.



11. TRIM Compliance Contacts

11.1 TRIM Compliance Contacts

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