TRIM Compliance Workbook School Districts



Florida Department of Revenue Property Tax Oversight 2024

Table of Contents

Introduction to the Truth in Millage (TRIM) Workbook	1
The TRIM Process and Taxing Authority Responsibilities	2
School District Truth in Millage Timetable and Important Dates	
School District Certification Date Examples	
Certification Forms	
Example of Certification of School Taxable Value, (Form DR-420S) Complete	
Current Year	
Example of Certification of School Taxable Value (Form DR-420S)	
Spreadsheet Current Year	
Example of Certification of School Taxable Value (Form DR-420S), Complete	
Prior Year	14
Example of Certification of School Taxable Value (Form DR-420S) Spreadsh	eet
Prior Year	
Certification of Voted Debt Millage (Form DR-420DEBT)	18
Certification of School Taxable Value (Form DR-420S) Requirements	
Certification of Voted Debt Millage (Form DR-420DEBT) Requirements	
Notice of Proposed Property Taxes (Form DR-474)	
Notice of Proposed Property Taxes and Non-Ad Valorem Assessment	
(Form DR-474N)	24
Advertisements	27 28
TRIM Advertisement Size Requirements	
Example of Memorandum to Newspaper for Publication of TRIM Notices	
Example of Instructions for Newspaper Notices	
Example of Proof of Publication Affidavit to Be Completed by Newspapers fo	
Notice of Proposed Tax Increase, Budget Summary and Notice of Tax for Sc	
Capital Outlay Advertising	
Notice of Proposed Tax Increase Advertisement	
Example of Notice of Proposed Tax Increase Advertisement	
Example of <i>Notice of Proposed Tax Increase</i> Advertisement for when last Ye	
was Greater than Initially Proposed Levy	
Information to use to Complete the Notice of Proposed Tax Increase Ad	
Example of Date and Time Correction of TRIM Notice Advertisement	30 35
Example of Date and Time Correction of Train Notice Advertisement Example of Instructions for Newspapers for Notice of Budget Hearing	
Example of Publication Affidavit to Be Completed by Newspapers for <i>Notices</i>	
Budget Hearing, Budget Summary, and Tax for School Capital Outlay Advert	
Example of Notice of Budget Hearing	
Example of Notice of Budget Flearing Example of Notice of Tax for School Capital Outlay Advertisement	
Notice of Tax for School Capital Outlay Instructions	
Budget Summary Advertising Requirements Example of Budget Summary	
Example of Amended Notice of Tax for School Capital Outlay Advertisement	
Example of Notice of Recessed Tentative/Final Hearing Advertisement	
Hearing Requirements	484
Scheduling and Advertising	
At the Hearing	49

Final Resolution/Ordinance	50
Example of Resolution Adopting Tentative Millage Rates	51
Example of Resolution Adopting Tentative Budget	52
Florida Department of Education ESE 524 Form, Resolution Number 06-03	
Example of School District's Current Year Total Proposed Rate with Percent Increa	ase
of Rolled-Back Rate	55
Example of School District's Current Year Total Proposed Rate with Percent	
Decrease of Rolled-Back Rate	56
Example of Resolution Adopting Final Budget	
When an Executive Order Is Issued for a State of Emergency	58
Example of Advertisement for Notice of Rescheduled Hearing Due To Executive	
Order	59
Certification of TRIM Compliance	60
Certification of Compliance (Form DR-487)	61
Certification of Final Taxable Value (Form DR-422)	63
Certification of Final Voted Debt Millage (Form DR-422DEBT)	65
General TRIM Information Department of Revenue	67
Fax Transmittal Sheet	
TRIM Infractions Annual Comparisons	69
2023 Top Infractions and Violations	70
Electronic Submission of TRIM Compliance Package	
Department of Revenue TRIM Compliance Section	71

Introduction to the Truth in Millage (TRIM) Workbook for School Districts

The TRIM Process and Taxing Authority Responsibilities

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

When levying a millage, taxing authorities must follow Chapter 200 of the Florida Statutes (F.S.), which governs TRIM.

This workbook gives school districts an overview of the TRIM process and their responsibilities and requirements. The TRIM section within the Florida Department of Revenue's (Department) Property Tax Oversight (PTO) program has prepared this workbook to aid and assist taxing authorities in administering TRIM responsibilities.

The information in this workbook is a guide. Chapter 200, F.S., and Rule 12D-17, Florida Administrative Code (F.A.C.), state the specific requirements for TRIM compliance. Please consult the Florida Statutes and F.A.C. before taking action.

School District Truth in Millage Timetable and Important Dates

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

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

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

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

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

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

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

DAY 29

Within 29 days of the certification of taxable value, the school district advertises its intent to adopt a tentative budget and millage rates.

- If the school district has proposed a millage rate greater than the rolled-back rate, the advertisement must be a quarter page and headed *Notice of Proposed Tax Increase* (s. 200.065(3)(c), F.S.).
- Otherwise, the advertisement should be headed *Notice of Budget Hearing* for which there is no size requirement (s. 200.065(3)(e), F.S.).
- Publish an adjacent notice adhering to the budget summary requirements of s. 129.03(3)(b), F.S., in addition to the advertisement for the tentative hearing (s. 200.065(3)(e) and ch. 1011, F.S.).
- The following statement must appear in the Budget Summary
 advertisement in bold type immediately following the heading if the
 proposed operating budget expenditures for the upcoming year are
 greater than those for the current year (s. 200.065(3)(I), F.S.):

THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of school district) ARE (percent rounded to one decimal place) MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

If a school district intends to levy additional taxes under s. 1011.71, F.S., (capital outlay taxes) it must advertise its intent with the heading Notice of Tax for School Capital Outlay. This ad must meet all the requirements of the Notice of Proposed Tax Increase ad (size, time published, etc.) and must be adjacent to the other two required ads. The ad must specify the projects and number of school buses the additional taxes will fund (s. 200.065(10)(a), F.S.).

If a school district needs to amend the list of capital outlay projects it previously advertised or adopted, it must publish an *Amended Notice of Tax for School Capital Outlay* ad in conformity with s. 200.065(3), F.S. The school district must hold a public hearing to adopt the amended project list two to five days after the day the ad is first published (s. 200.065(10)(b), F.S.).

July 29

-		V/-	1-34	
-	Λ	v -		

Two to five days after publishing the ads for the tentative budget hearing, each school district holds a public hearing on the tentative budget and millage.

At this hearing, the school district adopts the tentative millage rates and tentative budget and publicly announces the percent, if any, by which the millage rates exceed the rolled-back rate.

DAY 35

Within 35 days of certification of value, each taxing authority tells the property appraiser the:

Prior year millage rate

August 4

Current year proposed millage rate

- Current year rolled-back rate (computed under s. 200.065, F.S.)
- Date, time, and meeting place of the final budget hearing for school districts

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

DAYS 65-80

Within 65 to 80 days of certification of value, the school district will hold a public hearing on the final budget and millage rates. The **TRIM notice** publicizes this hearing. At this hearing, the school district:

- Amends the tentatively adopted budget and millage rate and publicly announces the percent, if any, by which the re-computed millage exceeds the rolled-back rate
- Adopts a final millage and budget

If the adopted millage rate is higher than the tentatively adopted rate on the **TRIM notice**, each taxpayer in the jurisdiction must receive notification of the increase by first class mail at the taxing authority's expense.

Sept. 3 - 18

For hearing dates with a July 1 certification:

- Hold the hearing from September 3 to September 18.
- Hold the hearing 65 to 80 days after the certification of value, Monday through Friday after 5:00 p.m. or any time on Saturday. Do not hold hearings on Sunday.
- The county commission cannot schedule its hearings on the same day as a school district.
- No taxing authority (except multi-county/water management districts) can hold a hearing on the same day as a school district or county commission.

If a school district does not provide the required information within 35 days, the school district cannot levy a millage rate greater than the rolled-back rate for the upcoming year. The property appraiser will calculate the rolled-back rate and use it to prepare the *Notice of Proposed Property Taxes* (s. 200.065(2)(b), F.S.).

WITHIN THREE DAYS AFTER THE FINAL HEARING

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

- The taxing authority can levy only millages approved by referendum until the governing board of the taxing authority approves the resolution or ordinance to levy and submits it to the property appraiser and the tax collector.
- When the property appraiser receives the resolution or ordinance, it is official notice of the millage rate the taxing authority approved (s. 200.065(4), F.S.). Before the extension of the rolls, the property appraiser notifies each taxing authority of any aggregate change in the assessment roll from the preliminary roll. This will include changes that result in actions by the value adjustment board or from the correction of errors in the assessment roll.

WITHIN THREE DAYS AFTER RECEIPT OF CERTIFICATION

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

WITHIN 30 DAYS OF THE FINAL HEARING

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

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

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

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

School District Certification Date Examples

		TENE A TIV (E		I I X II VI	NOTICE	0011001 0	IOTOLOTIO
	PROPOSED BUDGET	TENTATIVE ADVERTISEMENT	DR-420S	MAILED	PETITION	SCHOOL D FINAL H	
DAY _	24	29	35	55	25	65	80
JULY 1	7/24	7/29	8/4	8/24	9/18	9/3	9/18
JULY 2	7/25	7/30	8/5	8/25	9/19	9/4	9/19
JULY 3	7/26	7/31	8/6	8/26	9/20	9/5	9/20
JULY 4	7/27	8/1	8/7	8/27	9/21	9/6	9/21
JULY 5	7/28	8/2	8/8	8/28	9/22	9/7	9/22
JULY 6	7/29	8/3	8/9	8/29	9/23	9/8	9/23
JULY 7	7/30	8/4	8/10	8/30	9/24	9/9	9/24
JULY 8	7/31	8/5	8/11	8/31	9/25	9/10	9/25
JULY 9	8/1	8/6	8/12	9/1	9/26	9/11	9/26
JULY 10	8/2	8/7	8/13	9/2	9/27	9/12	9/27
JULY 11	8/3	8/8	8/14	9/3	9/28	9/13	9/28
JULY 12	8/4	8/9	8/15	9/4	9/29	9/14	9/29
JULY 13	8/5	8/10	8/16	9/5	9/30	9/15	9/30
JULY 14	8/6	8/11	8/17	9/6	10/1	9/16	10/1
JULY 15	8/7	8/12	8/18	9/7	10/2	9/17	10/2
JULY 16	8/8	8/13	8/19	9/8	10/3	9/18	10/3
JULY 17	8/9	8/14	8/20	9/9	10/4	9/19	10/4
JULY 18	8/10	8/15	8/21	9/10	10/5	9/20	10/5
JULY 19	8/11	8/16	8/22	9/11	10/6	9/21	10/6
JULY 20	8/12	8/17	8/23	9/12	10/7	9/22	10/7
JULY 21	8/13	8/18	8/24	9/13	10/8	9/23	10/8
JULY 22	8/14	8/19	8/25	9/14	10/9	9/24	10/9
JULY 23	8/15	8/20	8/26	9/15	10/10	9/25	10/10
JULY 24	8/16	8/21	8/27	9/16	10/11	9/26	10/11
JULY 25	8/17	8/22	8/28	9/17	10/12	9/27	10/12
JULY 26	8/18	8/23	8/29	9/18	10/13	9/28	10/13
JULY 27	8/19	8/24	8/30	9/19	10/14	9/29	10/14
JULY 28	8/20	8/25	8/31	9/20	10/15	9/30	10/15
JULY 29	8/21	8/26	9/1	9/21	10/16	10/1	10/16
JULY 30	8/22	8/27	9/2	9/22	10/17	10/2	10/17
JULY 31	8/23	8/28	9/3	9/23	10/18	10/3	10/18
Shortened Tir	me Period						
JUNE 23	7/16	7/21	7/27	8/16	9/10	8/26	9/10

^{*} Typical Date of Certification = July 1
Day 1 of TRIM is July 1 or date of certification, whichever is later.

Certification Forms

Example of *Certification of School Taxable Value*, (Form DR-420S) Completed Current Year

LO	RIDA	CERT	IFICATION OF	SCH	OOL TAXABLE VA		t Form	Rule 12D-16.0 Effecti	OR-42 R. 5/ IO2, F/
Yea	ar:				County:				
Floi	me of School Dis rida County Sch	ool District - Exa		RAISE	er. Send to school i	DISTRIC	T		
1.	Current year taxa	ble value of real p	oroperty for operatin	g pur	ooses	\$	1970	4,995,985,475	(1
2.		ble value of perso	\$00MM34990	\$		801,235,640	(2		
3.	54	576 37 59	rally assessed proper		- 0 1 1 1 1 1 1 1.	\$		39,645,230	(3
4.		ADDRESS OF THE PARTY OF THE PAR				\$		5,836,866,345	(4
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3) Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)								165,230,550	(5
6.	Current year adju	isted taxable valu	e (Line 4 minus Line 5	5)		\$		5,671,635,795	(6
7.	Prior year FINAL	gross taxable valu	ie from prior year ap	plicab	le Form DR-403 Series	\$		5,685,555,725	(7
8.	or less under s. 9 (If yes, complete a	(b), Article VII, Sta	te Constitution? R-420DEBT, Certificati	on of V	r a millage voted for 2 years /oted Debt Millage.) ne taxable values above are o	√	Yes	☐ No	(8
1900	ERE	of Property Appra		CTS.	RETURN TO PROPERTY	Date :	AISER		
		Lo	cal board millage in	cludes	discretionary and capital ou	ıtlay.			
9.	Prior year state la prior period funding		equired Local Effort ((RLE) (S	Sum of previous year's RLE and	6	.5090	per \$1,000	(9
10.	Prior year local b	oard millage levy	(All discretionary mill	ages)		2	.7600	per \$1,000	(1
11.	Prior year state la	w proceeds (Line	9 multiplied by Line 7	, divid	ed by 1,000)	\$		37,007,282	(1
gorge tri	Prior year local b	oard proceeds (Li	ne 10 multiplied by Lii	ne 7, d	ivided by 1,000)	\$		15,692,134	(1
12.	Prior year total st	ate law and local	board proceeds (Line	e 11 pl	us Line 12)	\$		52,699,416	(1
				.5250	per \$1,000	355			
13.	Current year state	e law rolled-back	rate (Line 11 divided l	Dy Line		6		•	(1
13. 14.	The Control of the Co			N 1 1 (C. 10)	ine 6, multiplied by 1,000)		.7668	per \$1,000	13
13. 14. 15.	Current year loca	l board rolled-ba	ck rate (Line 12 divide	ed by L	ine 6, multiplied by 1,000)	2		per \$1,000 per \$1,000	(1
13. 14. 15. 16.	Current year loca	l board rolled-ba	ck rate (Line 12 divide	ed by L		2	.7668 .6230		(12)

Example of *Certification of School Taxable Value*, (Form DR-420S) Completed Current Year, page 2

		School Distric County School									R-420 R. 5/1 Page
18.	Curre	ent year state lav	w proceeds (Line	16 m	ıltiplied by Line 4, d	livided by 1,000)		\$	38,657,	566	(18)
19.	Current year local board proceeds (Line 17 multiplied by Line 4, divided by 1,000) \$ 16.							16,109,	751	(19)	
20.	Curre	ent year total sta	te law and local	board	proceeds (Line 18	plus Line 19)		\$	54,767,	317	(20
21.	(Line	16 divided by Lin	ne 14, minus 1, mu	ultiplie	ed by 100)	ate law rolled-back	rate		1.50	%	(21
22.	Current year total proposed rate as a percer {{(Line 16 plus Line 17) divided by (Line 14 plus				nt change of rolle is Line 15)], minus	d-back rate 1}, multiplied by 100			.98	%	(22)
	Final public Date : Time : Place : budget hearing										
		Taxing Auth	ority Certifica	tion		lages and rates ar y with the provision			pest of my knowledge , F.S.	. Th	ne
	Signature of Chief Administrative Off				Da Da			Date :			
I	N H	Title:			Contact Name And C			itact Title	2 1		
,	E R E	Mailing Addre	·SS:		Physical Address :						
		City, State, Zip:				Phone Numbe	er:		Fax Number :		
					Continued	on page 3					

Example of Certification of School Taxable Value, (Form DR-420S) **Completed Current Year, page 3**

INSTRUCTIONS

DR-420S R. 5/13 Page 3

Section I: Property Appraiser

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

Line 8

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

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

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

Section II: School Districts

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

Line 9

Include the sum of the previous year's Required Local Effort and the prior period funding adjustment

Line 16

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

Line 17

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

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

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

Example of *Certification of School Taxable Value* (Form DR-420S) Current Year Spreadsheet

Value of I entrally A: V for Ope w taxable ed value by the previo ted Taxab cross Taxa thority lev State Cons	y at least 100%, annexations, and us year's value. Subtract deletions ile Value (In. 4 - In. 5) ble Value	poses urposes urposes 3) ditions, rehabilitat			(1) (2) (3) (4)	\$ 4,995,985,41 \$ 801,235,64 \$ 39,645,23						
Value of I entrally A: V for Ope w taxable ed value by the previo ted Taxab cross Taxa thority lev State Cons	Personal Property for Operating Possessed Property for Operating Possessed Property for Operating Possessed Purposes (in. 1 + in. 2 + in. value (Add new construction, add y at least 100%, annexations, and us year's value. Subtract deletionale Value (in. 4 - in. 5)	urposes urposes . 3) Iditions, rehabilitat tangible personal			(2) (3) (4)	\$ 801,235,64 \$ 39,645,23						
entrally A V for Ope w taxable ed value by the previo ted Taxab cross Taxa thority lev State Cons	ssessed Property for Operating Purating Purposes (In. 1 + In. 2 + In. value (Add new construction, adv at least 100%, annexations, and us year's value. Subtract deletionale Value (In. 4 - In. 5)	urposes . 3) Iditions, rehabilitat tangible personal			(3)	\$ 39,645,23						
V for Ope w taxable ed value by the previo ated Taxab cross Taxa thority lev State Cons	rating Purposes (in. 1 + in. 2 + in. value (Add new construction, adv at least 100%, annexations, and us year's value. Subtract deletionale Value (in. 4 - in. 5)	. 3) Iditions, rehabilitat tangible personal			(4)							
ew taxable ed value by the previous ted Taxab eross Taxa thority lev State Cons	value (Add new construction, ad y at least 100%, annexations, and us year's value. Subtract deletions de Value (In. 4 - In. 5) ble Value	ditions, rehabilitat tangible personal				121 1212/2010/014						
ed value by the previo sted Taxab cross Taxa thority lev State Cons	y at least 100%, annexations, and us year's value. Subtract deletions ile Value (In. 4 - In. 5) ble Value	tangible personal				\$ 5,836,866,34						
ross Taxa thority lev State Cons	ble Value		Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value in excess of 115% of the previous year's value. Subtract deletions.)									
thority lev State Cons		Current Year Adjusted Taxable Value (In. 4 - In. 5)										
State Cons					(7)	\$ 5,685,555,72						
nber of vo	y a voted debt service millage or a stitution? (If yes, complete and at ted debt.				(8)	0						
	Levy (sum of previous year's RLE	and prior period a	adjust	ment)	(9)	6.50						
oard Millag	ge Levy (All Discretionary Millage	s)			(10)	2.76						
w Proceed	ts (In. 7 x In. 9) / 1000				(11)	\$ 37,007,2						
oard Proce	eeds (In. 7 x In. 10) / 1000				(12)	\$ 15,692,1						
Law & Lo	cal Board Proceeds (In. 11 + In. 1	12)			(13)	\$ 52,699,4						
Law Rolle	ed-Back Rate (In. 11 + In. 6) x 10	000			(14)	6.52						
oard Rolle	ed-Back Rate (In. 12 + In. 6) x 10	000			(15)	2.76						
	A STATE OF THE PARTY OF THE PAR	13147	ustme	nt)	(16)	6.62						
l Outlay :	Discretionary Operating:	Discretionary Capital Improvement :				Additional Voted Millage						
1.5000	0.4980	0.2500				0.26						
sed Loca	Board Millage Rate				(17)	2.51						
w Procee	ds (In. 4 x In. 16) / 1000				(18)	\$ 38,657,5						
Board Pro	oceeds (In. 4 x In. 17) / 1000				(19)	\$ 14,650,5						
ate Law &	Local Board Proceeds (In. 18 + In	1. 19)			(20)	\$ 53,308,1						
ate Law Ra	ate as % Change of State Law RB	R ((In. 16 / In. 14)	-1) x	100	(21)	1.						
Proposed	Rate as % Change of RBR ((In. 1	6 + In. 17) ÷ (In. 14	t + In.	15) - 1) x 100	(22)	-1.						
						0.7						
E + Discre	tionary Operating + Disc. Capital	Impv + Additional	Voted	l Millage		7.6330						
		Millage		Line 4		96% Proceeds						
		_				Minimum \$ amount to be use for budget and ESE 524						
	State Law (RLE)	6.6230	\$	5,836,866,345		\$ 37,111,2						
	Capital Outlay	1.5000	\$	5,836,866,345		\$ 8,405,0						
	Discretionary Operating	0.4980	S	5,836,866,345		\$ 2,790,4						
Di	scretionary Capital Improvement	0.2500	s	5,836,866,345		\$ 1,400,8						
	Additional Voted Millage	0.2620	c	5 826 866 245		\$ 1,468,0						
	-	100.00000	9	3,030,000,343		\$ 51,175,7						
	w Proceed Law & Lo Law Roll Loard Roll Law Roll Loard R	w Proceeds (in. 7 x in. 9) / 1000 pard Proceeds (in. 7 x in. 10) / 1000 pard Proceeds (in. 7 x in. 10) / 1000 pard Proceeds (in. 11 + in. 5) x 10 pard Rolled-Back Rate (in. 11 + in. 6) x 10 pard Rolled-Back Rate (in. 12 + in. 6) x 10 pard Rolled-Back Rate (in. 12 + in. 6) x 10 pard Rolled-Back Rate (in. 12 + in. 6) x 10 pard State Law Millage Rate (sum of RLE and I Outlay : Discretionary Operating: 1.5000 0.4980 pased Local Board Millage Rate part Proceeds (in. 4 x in. 16) / 1000 pare Law & Local Board Proceeds (in. 18 + in. 12) / 1000 pare Law & Local Board Proceeds (in. 18 + in. 13) / 1000 pare Law Rate as % Change of State Law RB proposed Rate as % Change of RBR ((in. 1) E + Discretionary Operating + Disc. Capital State Law (RLE) Capital Outlay	And Proceeds (In. 7 x In. 10) / 1000 In Law & Local Board Proceeds (In. 11 + In. 12) Law Rolled-Back Rate (In. 11 + In. 6) x 1000 In Law & Local Board Proceeds (In. 11 + In. 6) x 1000 In Law Rolled-Back Rate (In. 12 + In. 6) x 1000 In Law & Local Board Rate (In. 12 + In. 6) x 1000 In Law & Local Board Millage Rate (Sum of RLE and prior period adjusted in the Intervention of the	w Proceeds (in. 7 x in. 9)/1000 pard Proceeds (in. 7 x in. 10)/1000 pard Proceeds (in. 1 x in. 10)/1000 pard Proceeds (in. 1 x in. 10)/1000 pard Rolled-Back Rate (in. 11 + in. 6) x 1000 pard Rolled-Back Rate (in. 12 + in. 6) x 1000 pard Rolled-Back Rate (in. 12 + in. 6) x 1000 pard Rolled-Back Rate (in. 12 + in. 6) x 1000 pard Rolled-Back Rate (in. 12 + in. 6) x 1000 pard State Law Millage Rate (sum of RLE and prior period adjustment) part of Outlay: Discretionary Operating: Discretionary Capital Improvement:	w Proceeds (in. 7 x in. 9)/1000 pard Proceeds (in. 7 x in. 10)/1000 pard Proceeds (in. 1 x in. 10)/1000 pard Proceeds (in. 11 + in. 6) x 1000 pard Rolled-Back Rate (in. 11 + in. 6) x 1000 pard Rolled-Back Rate (in. 12 + in. 6) x 1000 pard State Law Millage Rate (sum of RLE and prior period adjustment) part (in. 12 + in. 6) x 1000 part Rolled-Back Rate (in. 12 + in. 6) x 1000 part Rolled-Back Rate (sum of RLE and prior period adjustment) part (in. 12 + in. 6) x 1000 part Rolled-Back Rate (sum of RLE and prior period adjustment) part (in. 15000) part Rolled-Back Millage Rate part (in. 15000) part Law Board Millage Rate part (in. 16 / in. 16 / in. 14) part Law & Local Board Millage Rate part (in. 16 / in. 14) -1) x 100 part Law & Local Board Proceeds (in. 18 + in. 19) part Law Rate as % Change of State Law RBR ((in. 16 / in. 14) -1) x 100 part Law Rate as % Change of RBR ((in. 16 + in. 17) + (in. 14 + in. 15) - 1) x 100 part Law Rate as % Change of RBR ((in. 16 + in. 17) + (in. 14 + in. 15) - 1) x 100 part Relationary Operating + Disc. Capital Impv + Additional Voted Millage Millage	w Proceeds (In. 7 x In. 9) / 1000 (11) and Proceeds (In. 7 x In. 10) / 1000 (12) Law & Local Board Proceeds (In. 11 + In. 6) x 1000 (14) loard Rolled-Back Rate (In. 11 + In. 6) x 1000 (15) ed State Law Millage Rate (sum of RLE and prior period adjustment) (16) loard Rolled-Back Rate (In. 12 + In. 6) x 1000 (15) ed State Law Millage Rate (sum of RLE and prior period adjustment) (16) loard Rolled-Back Rate (in. 12 + In. 6) x 1000 (15) ed State Law Millage Rate (sum of RLE and prior period adjustment) (16) loard Rolled-Back Rate (in. 12 + In. 6) x 1000 (15) loard Rolled-Back Rate (in. 12 + In. 6) x 1000 (15) loard Rolled-Back Rate (in. 12 + In. 6) x 1000 (15) loard Rolled-Back Rate (in. 12 + In. 6) x 1000 (15) loard Rolled-Back Rate (in. 12 + In. 6) x 1000 (15) loard Rolled-Back Rate (in. 12 + In. 6) x 1000 (15) loard Rolled-Back Rate (in. 14 + In. 15) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 17) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 16) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 17) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 16) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 16) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 16) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 16) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 16) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 16) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 16) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 16) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 16) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 16) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 16) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 16) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 16) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 16) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 16) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 16) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 16) / 1000 (16) loard Rolled-Back Rate (in. 14 + In. 19) / 1000 (16) loard Rolled-Back Rate						

Example of *Certification of School Taxable Value* (Form DR-420S), Completed Prior Year

FLO	ORIDA		CERT	IFICATION	OF SCH	IOOL TAXABLE VAI	Reset I	Form	Rule 12D-16.0 Effecti	R-420 R. 5/1 02, FA
Ye	ar:					County:				
		School Dis ounty Sch	strict : ool District - Prid	or Year						
SE	CTIO	NI : CO	MPLETED BY	PROPERTY A	PPRAISI	ER. SEND TO SCHOOL I	DISTRICT	•		
1.	Curre	nt year taxa	able value of real p	property for ope	rating pur	poses	\$		4,995,985,475	(1)
2.	Curre	nt year taxa	able value of perso	onal property fo	r operating	g purposes	\$		801,235,640	(2)
3.	Curre	nt year taxa	able value of centi	rally assessed pr	operty for	operating purposes	\$		39,645,230	(3)
4.	Curre	nt year gro	ss taxable value fo	or operating pur	poses (Line	e 1 plus Line 2 plus Line 3)	\$		5,836,866,345	(4)
 4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3) 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.) 						nnexations, and tangible	\$		165,230,550	(5)
6.	Curre	nt year adju	usted taxable valu	e (Line 4 minus L	ine 5)		\$		5,671,635,795	(6)
7.	Prior	year FINAL	gross taxable valu	e from prior yea	ar applicab	le Form DR-403 Series	\$		5,685,555,725	(7)
8.	or les	s under s. 9	(b), Article VII, Sta	te Constitution?	Ε.	or a millage voted for 2 years Voted Debt Millage.)	✓	Yes	☐ No	(8)
5	SIGN	Property	y Appraiser Ce	ertification	I certify th	ne taxable values above are o	correct to t	he best of	f my knowledge	€.
		Ctownstown								
r.	IERE	Signature	of Property Appra	niser :			Date :			
					TRICTS.	RETURN TO PROPERTY		ISER		
			MPLETED BY	SCHOOL DIS		RETURN TO PROPERTY s discretionary and capital ou	/ APPRA	ISER		
	CTIOI Prior	N II: CO	MPLETED BY S	SCHOOL DIS	ge include:		/ APPRA itlay.	ISER	per \$1,000	(9
SE (Prior y	NII: CO	MPLETED BY S Lo aw millage levy: Re	SCHOOL DIS ocal board millage equired Local Ef	ge include: fort (RLE) (s discretionary and capital ou	f APPRA		per \$1,000 per \$1,000	
SE (9.	Prior y	year state la leriod funding year local b	MPLETED BY S Lo aw millage levy: Ro g adjustment)	SCHOOL DIS cal board millage equired Local Ef (All discretionar)	ge include: fort (RLE) (millages)	s discretionary and capital ou Sum of previous year's RLE and	f APPRA	090		(10
9. 10.	Prior y prior y Prior y Prior y	year state la veriod funding year local b year state la	MPLETED BY S Lo aw millage levy: Ro g adjustment) oard millage levy	SCHOOL DIS cal board millage equired Local Ef (All discretionar) 9 multiplied by L	ge include: fort (RLE) (v millages) ine 7, divid	s discretionary and capital ou Sum of previous year's RLE and led by 1,000)	Y APPRA itlay. 6.5	090	per \$1,000	(10
9. 10. 11.	Prior y prior y Prior y Prior y	year state la veriod funding year local b year state la year local b	MPLETED BY S Lo aw millage levy: Re g adjustment) oard millage levy aw proceeds (Line	SCHOOL DIS ocal board millage equired Local Ef (All discretionary 9 multiplied by L ne 10 multiplied	ge include: fort (RLE) (millages) ine 7, divid by Line 7, a	s discretionary and capital ou Sum of previous year's RLE and led by 1,000) livided by 1,000)	Y APPRA itlay. 6.5 2.7	090	per \$1,000 37,007,282	(10
9. 10. 11. 12.	Prior y Prior y Prior y Prior y Prior y	year state la period funding year local b year state la year local b year total st	MPLETED BY S Lo aw millage levy: Re g adjustment) oard millage levy aw proceeds (Line oard proceeds (Line cate law and local	SCHOOL DIS cal board millage equired Local Ef (All discretionar) 9 multiplied by L ne 10 multiplied board proceeds	ge includes fort (RLE) (y millages) ine 7, divid by Line 7, a	s discretionary and capital ou Sum of previous year's RLE and led by 1,000) livided by 1,000)	/ APPRA itlay. 6.5 2.7 \$ \$ \$	090	per \$1,000 37,007,282 15,692,134	(10 (11 (12 (13
9. 10. 11. 12. 13.	Prior y prior y Prior y Prior y Prior y Prior y Curre	year state la veriod funding year local b year state la year local b year total st nt year state	MPLETED BY Seaw millage levy: Regadjustment) oard millage levy aw proceeds (Line oard proceeds (Line cate law and local e law rolled-back	school DIS becal board millage equired Local Ef (All discretionary 9 multiplied by L ne 10 multiplied board proceeds rate (Line 11 divi	ge includes fort (RLE) (v millages) ine 7, divid by Line 7, a (Line 11 pi ided by Line	s discretionary and capital ou Sum of previous year's RLE and led by 1,000) livided by 1,000) fus Line 12)	f APPRA atlay. 6.5 2.7 \$ \$ \$ \$	600	per \$1,000 37,007,282 15,692,134 52,699,416	(9) (10) (11) (12) (13) (14)
9. 10. 11. 12. 13.	Prior y prior y Prior y Prior y Curre	year state la beriod funding year local b year state la year local b year total st nt year state nt year loca	MPLETED BY S aw millage levy: Reg adjustment) oard millage levy aw proceeds (Line oard proceeds (Line tate law and local e law rolled-back al board rolled-back	school DIS becal board millage equired Local Ef (All discretionar) 9 multiplied by L ne 10 multiplied board proceeds rate (Line 11 divi	ge includes fort (RLE) (y millages) ine 7, divid by Line 7, a (Line 11 pr ided by Linided by Livided by Livid	s discretionary and capital ou Sum of previous year's RLE and led by 1,000) livided by 1,000) fus Line 12) e 6, multiplied by 1,000)	f APPRA atlay. 6.5 2.7 \$ \$ \$ 6.5	7600	per \$1,000 37,007,282 15,692,134 52,699,416 per \$1,000	(10 (11 (12 (13 (14
9. 10. 11. 12. 13. 14. 15.	Prior y prior y Prior y Prior y Prior y Curre Curre	year state la	MPLETED BY S aw millage levy: Reg adjustment) oard millage levy aw proceeds (Line oard proceeds (Line tate law and local e law rolled-back al board rolled-back	school DIS becal board millage equired Local Ef (All discretionar) 9 multiplied by L ne 10 multiplied board proceeds rate (Line 11 divi	ge includes fort (RLE) (y millages) ine 7, divid by Line 7, a (Line 11 pr ided by Line livided by L of RLE and p	s discretionary and capital ou Sum of previous year's RLE and led by 1,000) livided by 1,000) fus Line 12) e 6, multiplied by 1,000)	f APPRA atlay. 6.5 2.7 \$ \$ \$ 6.5	2090 2600 2250 2668	per \$1,000 37,007,282 15,692,134 52,699,416 per \$1,000 per \$1,000	(10 (11 (12 (13 (14 (15

Continued on page 2

Example of *Certification of School Taxable Value* (Form DR-420S), Completed Prior Year, page 2

18. Current year state law proceeds (Line 16 multiplied by Line 4, divided by 1,000) \$ 38,657,566 [1] 19. Current year local board proceeds (Line 17 multiplied by Line 4, divided by 1,000) \$ 14,650,535 [1] 20. Current year total state law and local board proceeds (Line 18 plus Line 19) \$ 53,308,100 [2] 21. Current year proposed state law rate as percent change of state law rolled-backrate (Line 16 divided by Line 14, minus 1, multiplied by 100) \$ 12,000 [2] 22. Current year total proposed rate as a percent change of rolled-back rate (Line 16 divided by Line 14 plus Line 19) [2] 22. Final public budget hearing Date: Time: Place: 23. Final public budget hearing Date: Time: Place: 24. Current year total proposed rate as a percent change of rolled-back rate (Line 16 plus Line 17) divided by (Line 14 plus Line 15)), minus 1), multiplied by 100 [2] 25. Final public budget hearing Date: Time: Place: 26. Current year total proposed rate as a percent change of rolled-back rate (Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1), multiplied by 100 [2] 26. Current year total proposed rate as a percent change of rolled-back rate (Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1), multiplied by 100 [2] 27. Current year total proposed rate as a percent change of rolled-back rate (Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1), multiplied by 100 [2] 28. Current year total proposed rate as a percent change of rolled-back rate (Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1), multiplied by 100 [2] 29. Current year total proposed rate as a percent change of rolled-back rate (Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1), multiplied by 100 [2] 29. Current year total proposed rate as a percent change of rolled-back rate (Line 16 plus Line 15)], minus 1), multiplied by 100 [2] 20. Current year total proposed rate as a percent change of rolled-back rate [2] 20. Current year total proposed rate as a percent change of rolled-ba		f School Distric County School	ct: District - Prior Year						-42 . 5,
19. Current year local board proceeds (Line 17 multiplied by Line 4, divided by 1,000) \$ 14,650,535 (1) 20. Current year total state law and local board proceeds (Line 18 plus Line 19) \$ 53,308,100 (2) 21. Current year proposed state law rate as percent change of state law rolled-back rate (Line 16 divided by Line 14, minus 1, multiplied by 100) 22. Current year total proposed rate as a percent change of rolled-back rate (I(line 16 plus Line 17) divided by (Line 14 plus Line 15)), minus 1), multiplied by 100 Final public budget hearing Date: Taxing Authority Certification I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S. Signature of Chief Administrative Officer: Date: Title: Contact Name And Contact Title: City, State, Zip: Phone Number: Fax Number:	18. Curre	ent year state lav	w proceeds (Line 16 mu	ultiplied by Line 4, divid	ded by 1,000)	\$	38,657,5	66	(1
21. Current year proposed state law rate as percent change of state law rolled-back rate (Line 16 divided by Line 14, minus 1, multiplied by 100) 22. Current year total proposed rate as a percent change of folled-back rate (I(ILine 16 plus Line 17) divided by (Line 14 plus Line 15)), minus 1), multiplied by 100 Final 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, F.S. Signature of Chief Administrative Officer: Date: Title: Contact Name And Contact Title: Physical Address: City, State, Zip: Phone Number: Fax Number:						-	14,650,5	35	(1
22. Current year total proposed rate as a percent change of rolled-back rate [[(Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1), multiplied by 100 Final public budget hearing Taxing Authority Certification I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S. Signature of Chief Administrative Officer: Date: Title: Contact Name And Contact Title: Mailing Address: Physical Address: City, State, Zip: Phone Number: Fax Number:	20. Curre	ent year total sta	ate law and local board	proceeds (Line 18 plu	us Line 19)	\$	53,308,1	00	(2
Internal public budget hearing Date : Time : Place : Place :	21. Curre	ent year propose 16 divided by Lin	ed state law rate as per ne 14, minus 1, multiplie	rcent change of state ed by 100)	law rolled-back rate		1.50	%	(2
Taxing Authority Certification Signature of Chief Administrative Officer: Date: Title: Contact Name And Contact Title: Mailing Address: Physical Address: City, State, Zip: Phone Number: Fax Number:	22. Curre	ent year total pro e 16 plus Line 17,	oposed rate as a perce divided by (Line 14 plu	nt change of rolled-b is Line 15)], minus 1}, n	ack rate nultiplied by 100		-1.71	%	(2
Signature of Chief Administrative Officer: Date: Title: Mailing Address: City, State, Zip: Date: Contact Name And Contact Title: Physical Address: Phone Number: Fax Number:			Date :	Time:	Place :				
Title: Contact Name And Contact Title: Mailing Address: Physical Address: City, State, Zip: Phone Number: Fax Number:		Taxing Auth	ority Certification					The)
Title: Contact Name And Contact Title: Mailing Address: Physical Address: City, State, Zip: Phone Number: Fax Number:	1	Signature of C	hief Administrative Of	ficer :		Date :			
Mailing Address : Physical Address : City, State, Zip : Phone Number : Fax Number :	District Co.	Title :			Contact Name And Co	ntact Title):		_
	E R	Mailing Addre	PSS :		Physical Address :				
Continued on page 3		City, State, Zip):		Phone Number :		Fax Number :		_
				Continued on	page 3				

Example of Certification of School Taxable Value (Form DR-420S), Completed Prior Year, page 3

INSTRUCTIONS

DR-420S R. 5/13 Page 3

Section I: Property Appraiser

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

Line 8

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

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

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

Section II: School Districts

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

Line 9

Include the sum of the previous year's Required Local Effort and the prior period funding adjustment

Line 16

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

Line 17

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

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

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

Example of *Certification of School Taxable Value* (Form DR-420S) Spreadsheet Prior Year

Select Number S	Select School District			SCHOOL CER	SCHOOL CERTIFICATION OF TAXABLE VALUE
Current Year Taxable Value of Real Property for O	serty for Operating Purposes			(1)	\$ 4,995,985,475
Current Year Taxable Value of Personal Property for Operating Purposes	Property for Operating Purposes			(2)	\$ 801,235,640
Current Year Taxable Value of Centrally Assessed	Assessed Property for Operating Purposes	sesod		(3)	\$ 39,645,230
it Year Gross Taxable Value for O	perating Purposes (1) + (2) + (3)	Current Year Gross Taxable Value for Operating Purposes (1) + (2) + (3)		(4)	\$ 5,836,866,345
it Year Net New Taxable Value (Nations, and tangible personal prop	Ourrent Year Net New Taxable Value (New construction, additions, rehabilitative improvements increasing ass annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions,	ive improvements increasing assessed v year's value. Subtract deletions.)	alue by at least 100%,	(5)	\$ 165,230,550
Current Year Adjusted Taxable Value (4) - (5)	- (5)			(9)	\$ 5,671,635,795
Prior Year FINAL Gross Taxable Value				(7)	\$ 5,685,555,725
Does the taxing authority levy a voted debt service millage or a mill yes, complete and attach form DR-420 DEBT for each voted debt.)	bt service millage or a millage voted IEBT for each voted debt.)	millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? (If ach voted debt.)	/II, State Constitution? (If	(8)	٨
ear State Law Millage Levy (sum	Prior Year State Law Millage Levy (sum of previous year's RLE and prior period adjustment)	od adjustment)		(6)	6.5090
Prior Year Local Board Millage Levy (All Discretionary Millages)	Discretionary Millages)			(10)	2.7600
Prior Year State Law Proceeds [(9) \times (7)] + 1000	+ 1000			(11)	\$ 37,007,282
Prior Year Local Board Proceeds [(10) x (7)] + 1000	(7)] + 1000			(12)	\$ 15,692,134
Prior Year Total State Law & Local Board Proceeds (11) + (12)	J Proceeds (11) + (12)			(13)	\$ 52,699,416
Current Year State Law Rolled-Back Rate [(11) + (6)] x 1000	e [(11) + (6)] x 1000			(14)	6.5250
Current Year Local Board Rolled-Back Rate [(12) + (6)] x 1000	ate [(12) + (6)] x 1000			(15)	2.7668
Current Year Proposed State Law Millage Rate (su	e Rate (sum of RLE and prior period adjustment)	adjustment)		(16)	6.6230
Capital Outlay:	Discretionary Operating:	Discretionary Capital Improvement:	Critical Capital Outlay or Operating:	Operating:	Additional Voted Millage:
1.5000	0.4980	0.2500		0.0000	0.2620
Current Year Proposed Local Board Millage Rate	ige Rate			(17)	2.5100
Current Year State Law Proceeds [(16) x (4)] + 1000	(4)] + 1000			(18)	\$ 38,657,566
Current Year Local Board Proceeds [(17) x (4)] + 1000) x (4)] + 1000			(19)	\$ 14,650,535
Current Year Total State Law & Local Board Proceeds (18) + (19)	ard Proceeds (18) + (19)			(20)	\$ 53,308,100
nt Year Proposed State Law Rate	Ourrent Year Proposed State Law Rate as % Change of State Law Rolled-Back Rate [[(16) + (14)] -1] x 100	ck Rate [[(16) + (14)] -1] x 100		(21)	1.50%
Year Proposed State aw Bate	se % Change of Bolled-Back Bate III	Current Year Proposed State Law Rate as % Change of Rolled-Back Rate III(16) + (17)] + (14) + (15)]] - 11 x 100		(22)	-1.71%

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



CERTIFICATION OF VOTED DEBT MILLAGE

Reset Form

Print Form

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

∕ear :			County:			
rincipa	l Authority :		Taxing Authority:			
.evy De	scription :					
ECTIO	ON I: COMPLETED BY PROPERTY	APPRAISER				
1. Curr	rent year taxable value of real property fo	r operating purp	oses	\$		(1
2. Curr	ent year taxable value of personal prope	rty for operating	purposes	\$		(2
3. Curr	ent year taxable value of centrally assess	ed property for o	perating purposes	\$		(3
4. Curr	ent year gross taxable value for operating	g purposes (Line	1 plus Line 2 plus Line 3)	\$		(4
CLCN	Property Appraiser Certification	on I certify the	taxable values above are cor	rect to the	best of my knowledge.	_
SIGN HERE	Signature of Property Appraiser :	'		Date:		
ECTIO	ON II: COMPLETED BY TAXING AU	JTHORITY				
5. Curr	rent year proposed voted debt millage ra	te			per \$1,000	(5
	ent year proposed millage voted for 2 ye stitution	ars or less under	s. 9(b) Article VII, State		per \$1,000	(6
	Taxing Authority Certification	I certify the pro	oposed millages and rates	are corre	ct to the best of my knowled	lge.
S	Signature of Chief Administrative Officer	:		Date:		
G N	Title:		Contact Name and Con	ame and Contact Title :		
H	Mailing Address :		Physical Address :			
R E	City, State, Zip :		Phone Number :		Fax Number :	
		II LOTTO	RUCTIONS			

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

Section I: Property Appraiser

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

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

Sign, date, and forward the form to the taxing authority with the DR-420. $\label{eq:decomposition}$

Section II: Taxing Authority

Use a separate DR-420DEBT for each voted debt service millage that's levied by a taxing authority. The property appraiser should check the Yes box on must provide the proposed voted debt millage rate on Line 5.

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

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

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

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

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

Certification of School Taxable Value (Form DR-420S) Requirements

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

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

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

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

The PA completes Section I of the **DR-420DEBT**, certifying the:

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

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

Notice of Proposed Property Taxes (Form DR-474)

Owner Name **Owner Address** Owner City, State

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

Legal Description of Property:

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

NOTICE OF PROPOSED PROPERTY TAXES

DO NOT PAY. THIS IS NOT A BILL

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

*SEE REVERSE SIDE FOR EXPLANATION

EXPLANATION

*Column 1—YOUR PROPERTY TAXES LAST YEAR
This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.
*Column 2—YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED
This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment. assessment.

assessment.

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

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

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

Notice of Proposed Property Taxes (Form DR-474), page 2

	P	ROPER	RTY	VALUA ⁻	ΓΙΟΝ			
		1		•000000	ĭ			
Market Value	Last Year		This Y	rear				
mainer raide					J			
Taxing Authority*	Assessed	The second of			emptio	100000		xable Value
County	Last Year	This Yea	ar	Last Yea	ır T	his Year	Last Year	This Year
Public Schools					+			
By State Law By Local Law								
Municipality					+			
Water Management					+			_
Independent Districts					\top			
Voted Levies for Debt Service								
				0				
Assessment Reduction *List each assessment re		le to		Applies	to		Value	_
property.		, market						
Exemptions				Applies	to		Value	
*List each exemption app	licable to proper	ty.				_		
you feel that the market va o an exemption or classifica ohone number) or	ation that is not ref	lected ab						
	Tian in complete to se	scalve the	e mat	ter as to n	narket v	alue, class	sification, or a	n exemption, you

Notice of Proposed Property Taxes (Form DR-474), page 3

DR-474

Market Value:

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

Assessed Value:

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

Assessment Reductions:

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

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

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

Exemptions

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

Taxable Value:

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

Notice of Proposed Property Taxes and Non-Ad Valorem Assessment (Form DR-474N)

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

Owner Name Owner Address Owner City, State

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

Legal Description of Property:

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

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

DO NOT PAY. THIS IS NOT A BILL

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

SEE REVERSE SIDE FOR EXPLANATION

NON-AD VALOREM ASSESSMENTS

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

1

Notice of Proposed Property Taxes and Non-Ad Valorem Assessment (Form DR-474N), page 2

DR-474N R. 11/12

Reverse of Page 1:

EXPLANATION

*Column 1—YOUR PROPERTY TAXES LAST YEAR

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

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

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

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

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

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

Non-Ad Valorem Assessments:

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

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

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

Notice of Proposed Property Taxes and Non-Ad Valorem Assessment (Form DR-474N), page 3

		PROPE	RTY V	ALUATIO	M			
		INOFE		LUATIC	Z1 V			
	Last Year	Last Year This		ar				
Market Value								
		- d M-l					T	I- Walia
Taxing Authority*	Last Year	ed Value This Ye	ear	Exem Last Year	ptions This Y	ear	Last Year	le Value This Year
County								
Public Schools By State Law			+					
By Local Law								
Municipality								
Water Management								
Independent Districts			\dashv					
Voted Levies for Debt Service			1					
Assessment Reduction *List each assessment property.		able to		Applies to			Value	7
property.								
Exemptions *List each exemption a	oplicable to prop	perty.	,	Applies to)		Value	
				_				
you feel that the market o an exemption or classifi phone number) or	cation that is not	reflected a	ccurate bove, co	or does not ntact your	reflect fa county p	air mark roperty	et value, or if yappraiser at	ou are entitled
on r r	office is unable to							xemption, you county property

Notice of Proposed Property Taxes and Non-Ad Valorem Assessment (Form DR-474N), page 4

DR-474N R. 11/12

Market Value:

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

Assessed Value:

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

Assessment Reductions:

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

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

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

Exemptions:

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

Taxable Value:

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

4

Advertisements

TRIM Advertisement Size Requirements

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

For <u>each</u> TRIM advertisement published, you must send:

- Proof of publication
- The entire page of the newspaper containing the TRIM advertisements

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

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

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

Example of Memorandum to Newspaper for Publication of TRIM Notices*

Month,	Day, Year	
MEMOR	RANDUM:	
TO:	Display Advertising Manager Advertising Department Specific Newspaper	
FROM:	Superintendent of Schools Name of School District	
RE:	Newspaper Notice Requireme	ents
		is required by law to advertise (Name of taxing
		n the county or in its a geographically limited nillage rate and budget.
enclose school		opear in your newspaper exactly following the return a copy of this memorandum to the above
Date		
Sincere	ely,	
Superin	itendent of Schools	
cc: Adv Attachn	ertising Director nents	
*Not red	quired by Florida Statutes. This	is an example you may use stating your

advertising request to the newspaper.

Example of Instructions for Newspaper Notices*

Ple	ease run the enclosed advertisements exactly as instructed below.
Th	eis required by law to advertise in a
not ten	(Name of the school district) wspaper of general circulation in the county or in its geographically limited insert a tice of its intent to tentatively adopt a millage rate and budget. A public hearing to statively adopt the budget and adopt a millage rate will take place two to five days er the day the advertisement is first published.
1.	To appear, or as near to this date as possible. (First date ad can appear) However, in no event can the ad appear after
2.	(Latest date ad can appear) The advertisements cannot be placed where legal notices and classified
3. 4.	advertisements appear. The advertisements cannot be combined. The advertisements must be adjacent.
5.	Forward proof of publication for each advertisement and entire page in which the acappears with your statement by
	(No later than 2 weeks after ad is published)
_	Proof of publication should state each advertisement.
6.	Both ads will run for one day only.
	Notice of Proposed Tax Increase Ad (example enclosed)
	a. Size requirement - a quarter page of the newspaperb. Headline must be in a type no smaller than 18 point
	Budget Summary Ad (example enclosed)
	a. No size requirement
	b. Must appear adjacent to the <i>Notice of Proposed Tax Increase</i>
	If applicable, include the following newspaper requirements.
7.	Notice of Tax for School Capital Outlay (example enclosed)
	a. Size requirement - a quarter page
	 b. Headline must be in a type no smaller than 18 point
	 Must appear adjacent to the Notice of Proposed Tax Increase and Budge
	Summary ads
8.	Amended Notice of Tax for School Capital Outlay (example enclosed)
	a. Size requirement - a quarter page
	b. Headline must be in a type no smaller than 18 point
	 Must appear adjacent to the Notice of Proposed Tax Increase and Budge Summary ads

^{*}Not required by Florida Statutes. This is an example you may use stating your advertising request to the newspaper.

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

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

$AFFIDAVIT\ OF\ PROOF\ OF\ PUBLICATION$

(s. 50.051, F.S.)

	Name of County					
COUNTY OF:						
Before the undersigned a	authority personally	appeared			,	
3 · · · · · · · · · · · · · · · · · · ·	, , , , , , , , , , , , , , , , , , , ,		(name of re	epresentative)		
who on oath says that he	or she is				,	
		(title of representative)				
of	County, Florida	; that the	attached copy of a	advertisement, be	ing a	
NOTICE OF PROPOSED TAX	INCREASE, BUDGET SL	IMMARY, AN	ID NOTICE OF TAX FO	OR SCHOOL CAPITA	LOUTLAY	
in the matter of		in	the		court	
	(taxing authority)		(Coun	ty court jurisdiction)		
was published on the publicly accessible website of				_County, Florida	or in a	
newspaper by print in th	e issues of			on		
		(news _l	paper name)	(date)	
Affiant further states tha	t the website or ne	wspaper o	complies with all	egal requiremen	ts for	
publication in chapter 50), Florida Statutes.	Sworn to	and subscribed b	pefore me this		
day of	, 20	, by		, \	who is	
personally known to me of	or who has produce	ed		as ident	ification.	
			(type of identification)			
(Signature of Notary Pu			_			
(Signature of Notary Fu	Jiicj					
(Print, type or stamp co	mmissioned name of No	tary Public)	<u> </u>			
(Notary Public)						

Notice of Proposed Tax Increase Advertisement

Advertise the **Notice of Proposed Tax Increase** if the current year total percent change of rolled-back rate (RBR) is greater than 0.00 (see **Form DR-420S**, line 22). Use this ad for school districts that have proposed a millage rate more than 100 percent of the rolled-back rate **and** have proposed to levy a non-voted millage more than the minimum amount required under ss. 1011.60 and 200.065(3)(c), F.S.

NOTICE OF PROPOSED TAX INCREASE					
The <u>(name of School District)</u> will soon consider a measure to increase its property tax levy.					
Last year's property tax levy: A. Initially proposed tax levy					
This year's proposed tax levy\$					
A portion of the tax levy is required under state law in order for the school board to receive \$ () in state education grants. The required portion has (<i>increased or decreased</i>) by () percent, and represents approximately () of the total proposed taxes.					
The remainder of the taxes is proposed solely at the discretion of the school board.					
All concerned citizens are invited to a public hearing on the tax increase to be held on (date and time) at (meeting place).					
A DECISION on the proposed tax increase and the budget will be made at this hearing.					

The *Notice of Proposed Tax Increase* ad must:

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

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

Example of *Notice of Proposed Tax Increase* Advertisement

Include 100 percent of tax levies, as in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

The <u>(name of School District)</u> will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

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

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

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

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

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

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

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

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

Last year's property tax levy

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

This year's proposed tax levy

Current year Form **DR-420S**, line 20

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

Example of *Notice of Proposed Tax Increase* Advertisement

Use this for when last year's actual levy was greater than the initially proposed levy.

NOTICE OF PROPOSED TAX INCREASE

The <u>name of School District</u> has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

Α.	Initially proposed tax lev	/\$	<u>52,699,416</u>
----	----------------------------	-----	-------------------

B. Less tax reductions due to Value Adjustment Board

and other assessment changes\$ (608,684)

C. Actual property tax levy......\$ <u>53,308,100</u>

This year's proposed tax levy.....\$ <u>54,767,317</u>

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

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

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

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

held on (*date and time*) at (*meeting place*).

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

The following page lists information to complete the *Notice of Proposed Tax Increase* Advertisement.

Information to use to Complete the Notice of Proposed Tax Increase Advertisement

Use from <u>last year's property tax levy</u>:

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

Use from this year's proposed tax levy: Current year Form DR-420S, line 20

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

Example of Date and Time Correction of TRIM Notice Advertisement

NOTICE OF PROPOSED PROPERTY TAXES CORRECTION

The Notice of Proposed Property Taxes (TRIM Notice) for the (name of school district) indicated an incorrect public hearing date/time of _______.

Corrected Date/Time Error

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

(DATE)
(TIME)
at
(MEETING PLACE)

The Notice of Proposed Property Taxes Correction ad must:

- Be quarter-page size
- Have a headline in a font no smaller than 18 point
- Be published in a newspaper of general interest and readership and general circulation in the county or in its geographically limited insert
- Not be accompanied, preceded, or followed by other ads or notices that 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
- Not be published in the legal or classified section

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

Notice of Budget Hearing Example of Instructions for Newspapers*

Please run the enclosed advertisements exactly as in	structed.
Theis required by	law to advertise in a
(Name of the School District)	
newspaper of general circulation in the county or in its	geographically limited insert its
intent to tentatively adopt a millage rate and budget. A	public hearing to tentatively adop
the budget and adopt a millage rate will take place two	to five days after the day the
advertisement is first published.	
1. To appear, or as near	to this date as possible.
(First date ad can appear)	
However, in no event will the ad appear after	
(Late	est date ad can appear)
2. The advertisements cannot be placed where legal	notices and classified
advertisements appear.	
3. The advertisements cannot be combined.	
4. The advertisements must be adjacent.	
5. Forward proof of publication for each advertisemen	t and the entire page in which the
ad appears, with your statement, by	
	weeks after ad is published)
Proof of publication should state each advertis	ement.
6. Both ads will run for one day only.	
Notice of Budget Hearing Ad (example enclosed))
 a. No size requirement 	
Budget Summary Ad (example enclosed)	
 a. No size requirement 	
b. Must appear adjacent to the Notice of Bud	
If applicable, include the following newspaper requi	
7. Notice of Tax for School Capital Outlay (example	e enclosed)
Size requirement - a quarter page	
b. Headline must be no smaller than 18 point	
c. Must appear adjacent to the Notice of Bud	get Hearing and Budget
Summary ads	
8. Amended Notice of Tax for School Capital Outl	av (example enclosed)

- - a. Size requirement a quarter page
 - b. Headline must be no smaller than 18 point type
 - c. Must appear adjacent to the Notice of Budget Hearing and Budget **Summary** ads

^{*}Not required by Florida Statutes. This is an example you may use stating your advertising request to the newspaper.

Example of Publication Affidavit to Be Completed by Newspapers for Notices of Budget Hearing, Budget Summary, and Notice of Tax for School Capital Outlay Advertising

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

STATE OF FLORIDA AFFIDAVIT OF PROOF OF PUBLICATION (s. 50.051, F.S.)

		N	ame of County	
COUNTY OF:		_		
Before the undersi	gned authority person	ally appear	red	,
			•	ne of representative)
who on oath says t	hat he or she is		()	
of	County, Flor	ida; that th	e attached copy of a	advertisement, being a
				OR SCHOOL CAPITAL OUTLAY
in the matter of			_in the	court urt jurisdiction)
was published on tl	ne publicly accessible	website o	f	County, Florida
or in a newspaper	by print in the issues	of		on
		(newspaper name)	(date)
Affiant further state	s that the website or	newspape	r complies with all le	egal requirements for
publication in chap	oter 50, Florida Statu	tes. Sworr	to and subscribed	before me this
day of	, 20	, by		who is
personally known to	o me or who has prod	luced		as identification.
,	•		(type of identification)	
(Signature of Notar	y Public)	-		
(Print, type or stam	p commissioned name of N	 lotary Public)		
(Notary Public)		_		

Example of Notice of Budget Hearing

NOTICE OF BUDGET HEARING

The <u>(name of school district)</u> will soon consider a budget for <u>(fiscal year)</u>.

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

(DATE) (TIME) at (MEETING PLACE)

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

The notice of budget hearing ad:

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

Advertising time frame:

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

Notice of Tax for School Capital Outlay Advertisement

List specified projects below by priority within each category

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

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

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

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

CONSTRUCTION AND REMODELING

One (1) new elementary school

MAINTENANCE, RENOVATION, AND REPAIR

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

Roof repairs and replacement

Renovation and repair from hurricane damage

MOTORVEHICLE PURCHASES (Specify number of buses)

Purchase of 40 school buses

Purchase of maintenance vehicles Lease of driver's education

vehicles Lease-purchase of security vehicles

Purchase of instructional materials delivery truck

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

Purchase school furniture and equipment for new

elementary school Lease-purchase of new computers

Lease of tablets

Purchase software application for district-wide administration of personnel

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

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

Annual master lease payments for various facilities and renovations Annual lease payment for qualified zone academy bonds for various facilities Annual master lease payments for site

purchases

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

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Rent on career education workshop

Leasing of educational and ancillary facilities and plants

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

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

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

Removal of hazardous waste

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES Leasing of portable classrooms

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

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

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER Opening of one new elementary school

PAYMENT OF SALARIES AND BENEFITS

Salaries and benefits for school bus drivers

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

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

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

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

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

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on (*date and time*) at (*meeting place*). A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

Notice of Tax for School Capital Outlay

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

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

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

The Notice of Tax for School Capital Outlay must:

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

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

Budget Summary Advertising Requirements

The *Budget Summary* has no size requirement under ss. 1011.03 and 200.065(3)(I), F.S., but must:

- Have an adjacent quarter-page Notice of Proposed Tax Increase or Notice of Budget Hearing advertisement
- Have an adjacent quarter-page Notice of Tax for School Capital Outlay advertisement, if applicable
- Show all proposed millage rates applicable to the school district:
 - o Required Local Effort (RLE), including prior period funding adjustment
 - Capital Outlay
 - o Discretionary operating
 - Discretionary capital improvement
 - Additional voted millage
 - Voted debt service
- Show all funds
- Have a balanced budget: balance all funds and the total of all funds
- Not be placed in the legal or classified section of the newspaper
- Include the statement below in **bold** if the percentage is greater than zero:

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

Operating Budget Expenditures Calculation = [(current year budget - prior year budget) ÷ prior year budget] x 100

Example of *Budget Summary*

		Current	Current Fiscal Year				
*THE PRC	THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of school district) ARE (percent rounded to one decimal) MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.	BUDGET EXPENDITURES OF (name of school district) ARE (per MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.)	name of school	district) ARE (p	ercent rounded to	one decimal)	
	PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP.	SUBJECT TO 10-MI	LL CAP:			PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:	TES NOT SUBJECT 1
Required Local Effort (including Prior Period Funding Adjustment Millage)	5.3140	Discretionary Operating	rating		0.4980	Operating or Capital Not to Exceed 2 years	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage (Operating)	Additional Millage Not to Exceed 4 Years (Operating)	Years	0.0000	Debt Service	0.1600
Discretionary Capital Improvement	0.2500					TOTAL	7.7220
ESTIMATED REVENUES	GENERAL	SPECIAL	SERVICE	CAPITAL	PERMANENT	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal Sources	128,459		4,889	4,882			2,280,667
State Sources	10,021,367		54,569	78,053			10,163,572
Local Sources	10,163,589		73,322	993,947	625,000		12,105,852
Transfers in	285.937	2,300,249	132,780	1,0/6,822	000'679	C78'86	285.937
Fund/Balances/Net Position	2,096,087	139,300	39,266	1,163,911	725,236	25,365	4,189,165
TOTAL REVENUES, TRANSFERS, AND FUND/BALANCES/NET POSITION	22,695,439	2,445,549	172,046	2,240773	1,350,236	121,190	29,025,193
APPROPRIATIONS/EXPENDITURES:							
Instruction	11,920,757						12,460,245
Pupil Personnel Services	990,064	7					1,224,476
Instructional Media Services	371,353						386,253
Instructional and Curriculum Development Services	397,076						417,484
Instructional Staff Training Services	64,223	7					85,140
Instructional-Related Technology	100,000	3,000					103,000
School Board	200,300						200,300
General Administration	475,907	986'16					573,893
School Administration	1,074,063						1,074,063
Facilities Acquisition and Construction	127,434	32,320		1,096,935			1,256,689
Fiscal Services	410,336			40,000			450,336
Food Services		1,4					1,444,800
Central Services	434,362					86,985	526,702
Pupil Transportation Services	1,255,305	7		195,000			1,471,947
Operation of Plant	2,303,699	3,600					2,307,299
Maintenance of Plant	931,287			3,239			3,239
Administrative Technology Services	000'06						30,628
Community Services	408,467	6,721			398,726		813,914
Debt Services	133,621		133,009				266,630
TOTAL APPROPRIATIONS/EXPENDITURES: Transfers Out	\$21,688,254	\$2,445,549	\$133,009	\$1,381,935	\$398,726	\$86,985	\$26,134,458
Fund/Balances/Net Position	1,007,185		39,907	572,861	951,510	34,205	2,604,798
TOTAL TRANSFERS, AND	\$22,695,439		\$2,445,549	\$172,046	\$2,240,773	\$1,350,236 \$12	\$121,190 \$29,025,193

Example of Amended *Notice of Tax for School Capital Outlay*Advertisement

AMENDED NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

New projects to be funded:

(list of capital outlay projects within each category*)

Amended projects to be funded:

(list of capital outlay projects within each category*)

Projects to be deleted:

(list of capital outlay projects within each category*)

All concerned citizens are invited to a public hearing to be held on (*date and time*) at (*meeting place*). A DECISION on the proposed amendment to the projects funded from CAPITAL OUTLAY TAXES will be made at this meeting.

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

- Be published any time there is a proposed amendment to the previously advertised and adopted *Notice of Tax for School Capital Outlay*. Projects must appear under each category of new, amended, or deleted. You may omit categories and projects without a change (s. 200.065(10)(b), F.S.)
- Meet the same advertising requirements as s. 200.065(3), F.S.
- Fill a quarter-page of the newspaper

Submit the full page of the newspaper and proof of publication to the Department of Revenue.

Hold the hearing two to five days after the advertisement appears in the newspaper. The hearing should be after 5:00 p.m. Monday through Friday or anytime on Saturday, but never on Sunday.

^{*}Categories are listed in the TRIM user guide: https://floridarevenue.com/property/Documents/School_Manual.pdf

Example of Notice of Recessed Tentative/Final Hearing Advertisement

NOTICE OF CONTINUATION

The tentative/final budget hearing held on (Date of Hearing) for the (Name of School District) was recessed and will be continued on (Date, Time, and Location of New Hearing).

(INCLUDE NAME OF TOWN)

- The taxing authority may recess the hearing because of circumstances beyond its control.
- The hearing may not be adjourned, only recessed.
- If the hearing is recessed, the taxing authority must publish a notice in a newspaper of general circulation in the county.
- The notice must state the time (after 5 p.m.), date, and address for the continuation of the hearing.
- The notice cannot be in the legal notices or classified advertising section of the newspaper.
- The continuation notice does not require any accompanying ads.
- Include the entire newspaper page and the proof of publication for this advertisement in the *Certification of Compliance* (Form DR-487, TRIM package).

The taxing authority must hold the continued hearing two to five days after the continuation notice appears in the newspaper.

Hearing Requirements

Scheduling and Advertising

- Hold all hearings after 5 p.m., Monday through Friday, or anytime on Saturday.
 Do not hold hearings on Sunday (s. 200.065(2)(e) 2., F.S.).
- The board of county commissioners (BOCC) must not schedule its hearings on days on which a school board has scheduled hearings (s. 200.065(2)(e) 2., F.S.).
- No other taxing authority in the county can schedule hearings on the days the BOCC or school board have scheduled (s. 200.065(2)(e) 2., F.S.).

At the Hearing

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

Final Resolution/Ordinance

School districts should forward the resolution or ordinance adopting the final millage to the property appraiser, tax collector, and the Department of Revenue within three days after the final budget hearing (s. 200.065(4), F.S.). When submitting an electronic copy of the final millage resolution or ordinance to the Department, please use the following email address: TRIM@floridarevenue.com.

When the PA receives the resolution or ordinance from the school district, it is official notice of the millage rate the school district approved (s. 200.065(4), F.S.).

The taxing authority may not levy a millage other than one approved by referendum until the school board approves the resolution or ordinance to levy and submits it promptly to the property appraiser and the tax collector (s. 200.065(4), F.S.).

If the fall term for a school district begins before adoption of the final budget, the school district may spend money according to the adopted tentative budget until the school board adopts a final budget (s. 200.065(2)(g), F.S.).

Example of Resolution Adopting Tentative Millage Rates

Resolution Number 06-01

WHEREAS, the School Board of pursuant to Chapters 200 and 1011, Flor the fiscal year July 1,to June 30	County, Florida, did, rove tentative millage rates for				
WHEREAS, at the public hearing and in full compliance with Chapter 200, Flor Statutes, the County School Board adopted the tentative millage rates for fiscal year in the amounts of:					
		Proposed Amount To Be Raised			
Required Local Effort Including Prior Period Funding Adjustment	6.623	\$37,111,263			
Capital Outlay	1.500	\$ 8,405,087			
Discretionary Operating	0.510	\$ 2,857,730			
Discretionary Capital Improvement	0.250	\$ 1,400,848 \$ \$			
Additional Voted Millage	0.0	\$			
Debt	0.0	\$			
The total millage rate to be levied exce	eeds the roll-bac	k rate by 0.98 percent.			
NOW THEREFORE, BE IT RESC	LVED:				
That the	County Schoo	l Board, adopted each			
tentative millage rate for the fiscal year J					
		g the tentative budget.			
	Onamhan				

Example of Resolution Adopting Tentative Budget Resolution Number 06-02

ADOPTING THECOUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR
WHEREAS, the School Board ofCounty, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1,to June 30,; and
WHEREAS, theCounty School Board set forth the appropriations and revenue estimate for the budget for fiscal year
WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, theCounty School Board adopted the tentative millage rates and the budget in amount of \$for the fiscal year NOW THEREFORE, BE IT RESOLVED:
That the attached budget ofCounty School Board, including the millage rates as set forth therein, is hereby adopted by the School Board ofCounty as a tentative budget for the categories indicated for the fiscal year July 1,to June 30,
Chairman

Florida Department of Education ESE 524 Form, Resolution Number 06-03

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

FLORIDA DEPARTMENT OF EDUCATION RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

	COUNTY, FLORIDA, DET MILLAGE TO BE LEVIE IMPROVEMENT FUND A	DISTRICT SCHOOL BOARD ERMINING THE AMOUNT OF RID FOR THE GENERAL FUND, AND FOR DISTRICT DEBT SERVAND ENDING JUNE 30,	EVENUES TO BE PRODUCT FOR THE DISTRICT LOC VICE FUNDS FOR THE F	AL CAPITAL
iv	ring the assessed valuation of termine, by resolution, the amou	rida Statutes, requires that, upon re the county and of each of the spe nts necessary to be raised for current ich fund, including the voted millage	ecial tax school districts, the operating purposes and for de	school board shall
	HEREAS, section 1011.71, Flor provement outlay and the millag	orida Statutes, provides for the ar se to be levied; and	nounts necessary to be rais	ed for local capital
V	HEREAS, the certificate of the p	property appraiser has been received;		
ff		O by the district school board that the nillages necessary to be levied for ea		
1.	DISTRICT SCHOOL TAX (non	voted levy)		
	a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
	\$	Required Local Effort	\$	mills
		Prior-Period Funding Adjustment Millage	\$	s. 1011.62(4), F.S. mills s. 1011.62(4)(e), F.S.
		Total Required Millage	\$	mills
2.	DISTRICT SCHOOL TAX DIS	CRETIONARY MILLAGE (nonvoted	levy)	
	a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
	\$	Discretionary Operating	\$	mills 8. 1011.71(1), F.S.
3.	DISTRICT SCHOOL TAX ADI	DITIONAL MILLAGE (voted levy)		
	a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
	\$	Additional Operating	\$ss. 1011.71(s	mills o) and 1011.73(2), F.S.
		Additional Capital Improvement	\$	mills s. 1011.73(1), F.S.
is.	F 524			Page 1

Florida Department of Education ESE 524 Form, Resolution Number 06-03, page 2

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$	Local Capital Improvement	\$	mills
	Discretionary Capital Improvement		mills
5. <u>DISTRICT DEBT SERVICE</u>	E TAX (voted levy)		
a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$	<u></u>	\$	s. 1010.40, F.S.
		·	s. 1010.40, F.S.
	-	\$	s. 1011.74, F.S.
		\$	mills
COMPUTED PURSUANT STATE OF FLORIDA COUNTY OF		PERCENT.	
COMPUTED PURSUANT STATE OF FLORIDA COUNTY OF I, District School Board of is a true and complete of	TO SECTION 200.065(1), F.S., BY	DERCENT. Ident of Schools and ex-oft County, Florida, do hereby adopted by the District	ficio Secretary of th
COMPUTED PURSUANT STATE OF FLORIDA COUNTY OF I, District School Board of	TO SECTION 200.065(1), F.S., BY	DERCENT. Ident of Schools and ex-oft County, Florida, do hereby adopted by the District	ficio Secretary of th
COMPUTED PURSUANT STATE OF FLORIDA COUNTY OF I, District School Board of is a true and complete of	TO SECTION 200.065(1), F.S., BY	DERCENT. Ident of Schools and ex-oft County, Florida, do hereby adopted by the District	ficio Secretary of th y certify that the abov t School Board o
COMPUTED PURSUANT STATE OF FLORIDA COUNTY OF I, District School Board of is a true and complete of Signature of Sup Note: Copies of this resolution	stro SECTION 200.065(1), F.S., BY, Superintengent of a resolution passed and County, Florida,, Superintendent of Schools a shall be sent to the Florida Department Reporting, 325 W. Gaines Street, Room	PERCENT. Ident of Schools and ex-off County, Florida, do hereby adopted by the District Date of Signature t of Education, School Busin	ficio Secretary of the vertify that the above to School Board of the second sec

Example of School District's Current Year Total Proposed Rate with Percent Increase of Rolled-Back Rate

Calculation of line 6, Form ESE 524

The total millage rate to be levied (<u>exceeds or is less than</u>) the roll-back rate computed under s. 200.065(1), F.S., by ____* percent.

The calculation is:

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

	6 Current Year State Law (RLE)7 Current Year Local Board							per \$1000 per \$1000
Line 16 +	6 + Line 17						9.3830	per \$1000
	Curre	ent Ye	ar State La ar Local B	`	,		2.7668	per \$1000 per \$1000 per \$1000
9.383	0	÷	9.2918 100	= =	1.0098 .9815	-1.00	=	.0098

.98%

The percent increase over the rolled-back rate = .98%

Line 6, Form ESE 524

The total millage rate to be levied \underline{x} exceeds \square is less than the roll-back rate computed under section 200.065(1), F.S., by $\underline{.98}$ * percent. *See line (22), Form DR-420S

The resolution or ordinance adopting the millage rate **must** include the percent of increase over the rolled-back rate.

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

^{*} See line 22, Form DR-420S

Example of School District's Current Year Total Proposed Rate with Percent Decrease of Rolled-Back Rate

Calculation of line 6, Form ESE 524

The total millage rate to be levied (<u>exceeds or is less than</u>) the roll-back rate computed under s. 200.065(1), F.S., by ____* percent.

The calculation is:

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

Line 16	Current Ye	ear State La	w (Rl	_E)		6.6230	per \$1000
Line 17	Current Ye	ear Local Bo		2.5100	per \$1000		
Line 16 -	Line 17		9.1330	per \$1000			
Line 14 Current Year State Law (RLE) RBR						6.5250	per \$1000
Line 15	ine 15 Current Year Local Board RBR						per \$1000
Line 14 -	Line 15		9.2918	per \$1000			
9.133	0 ÷	9.2918	=	.9829		-1.00	=0171
	Χ	100	=	-1.7090			
	^	100	_	-1.7030			

-1.71%

The percent decrease of the rolled-back rate = -1.71%

Line 6, Form ESE 524

The total millage rate to be levied \square exceeds \underline{x} is less than the roll-back rate computed under section 200.065(1), F.S., by $\underline{\textbf{-1.71*}}$ percent. *See Line (22), Form DR-420S

The resolution or ordinance adopting the millage rate **must** include the percent of increase over the rolled-back rate.

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

^{*} See line 22, Form DR-420S

Example of Resolution Adopting Final Budget

Resolution Number 06-04

_COUNTY SCHOOL BOARD ADOPTING THE
-
County, Florida, did, rida Statutes, approve final millage rates and to June 30,; and
County School Board set forth the the budget for fiscal year
and in full compliance with Chapter 200, Florida y School Board adopted the final millage rates cal year
DLVED:
County School Board, including nereby adopted by the School Board of budget for the categories indicated for the
Chairman

When an Executive Order Is Issued for a State of Emergency

In the event of a state of emergency, such as the imminence of a 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 the following:

- 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

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

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

If the taxing authority postpones or reschedules a hearing because of circumstances beyond its control, the taxing authority should publish a notice in a newspaper of general circulation in the county.

- The notice must state the time (after 5:00 p.m.), date, and address for the rescheduled hearing.
- The notice cannot be in the legal notices or classified advertising section of the newspaper.
- The taxing authority must hold the rescheduled hearing two to five days after the continuation notice appears in the newspaper.
- The Notice of Rescheduled Hearing does not require any accompanying ads.
 Include the entire newspaper page or a copy of the published internet ad and the proof of publication for this advertisement in the *Certification of Compliance* (TRIM package).

Example of Advertisement for *Notice of Rescheduled Hearing* Due To Executive Order

Example: RESCHEDULED HEARING regular taxing authority

NOTICE OF RESCHEDULED HEARING

The (tentative/final) hearing adopting a millage rate and budget on (hearing date) for the (name of taxing authority) is being rescheduled due to (named storm).

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

(DATE) (TIME) at (MEETING PLACE)

Certification of TRIM Compliance

Certification of Compliance (Form DR-487)



CERTIFICATION OF COMPLIANCE

☐ Check if E-TRIM Participant

Chapter 200, Florida Statutes and Sections 218.23 and 218.63, Florida Statutes

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

FISCAL \	YEAR:	County : Select Coun	ty		Check	k if new address		
Taxing A	Authority :		Taxing authorities must file Form DR-487 with the required attachments within 30 days of the final hearing. Send completed TRIM					
Mailing	Address :			e packages by:		tinal hearing. Send completed TRIIV		
	Address :		Mail Certified Mail or Overnig					
			Property Tax O	nent of Revenue versight – TRIM Sec	tion	Florida Department of Revenue Property Tax Oversight – TRIM Section		
City, Sta	te, Zip :		P.O. Box 3000 Tallahassee, FL	32315-3000		2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, FL 32399-0216		
Date of	Final Hearing :		Trim package	e submission en	nail addres	s: ptotrimpackages@floridarevenue.co		
-	All Taxing Authorities, Excep	t School Districts			Schoo	l Districts		
	RIM Participants only need					y need to submit items 1-4		
10000000000	N 30 DAYS OF FINAL HEARING send th					NG send this signed certification* with		
	oof of Publication uniform affidavit newspaper advertisements. (See Rul		_	524, Millage Res		opting Budget, indicating		
	rdinance or Resolution:	C 120 171002, 1171101,		of adoption.	nance nat	Spring Budger, marcaring		
1	Adopting the final millage rate, with	percent change of				nt edition newspaper or		
	rolled-back rate shown and Adopting the final budget, indicatin	g order of adoption	Control of the control	tire webpage f aper advertiser		et-only publications for all		
	DO NOT SEND ENTIRE BUDGET.	gorder or adoption.		udget Summan		ement.		
	ITIRE PAGE(s) from the print edition				ed Tax Inc	crease or Budget Hearing		
	e entire webpage for Internet-only processes advertisements	oublications for	Advertisement. c. Notice of Tax for School Capital Outlay.					
	Budget Summary Advertisement.		d. Amended Notice of Tax for School Capital Outlay.					
b.	Notice of Proposed Tax Increase or B	Budget Hearing	4. Proof of Publication uniform affidavit from the					
c.	Advertisement. COUNTIES ONLY: DR-529, Notice - Tax	Impact of the	newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.)					
	Value Adjustment Board, within 30		5. Copy of DR-420S, Certification of School Taxable Value					
	opy of DR-420, Certification of Taxabl		and DR-420DEBT, Certification of Voted Debt Millage, if applicable. 6. DR-422, Certification of Final Taxable Value ** and DR-422DEBT,					
	TIF, Tax Increment Adjustment Worksh ification of Voted Debt Millage, if appl		6. DR-4	22, Certification	n of Final T	axable Value ** and DR-422DEBT, bt Millage, if applicable.		
	R-420MM, Maximum Millage Levy Ca		Certi	fication of rina	voted Det	ot willage, il applicable.		
	R-487V, Vote Record for Final Adoptio		*(See Rule 12D-17.004(2)(b), F.A.C.)					
	R-422, Certification of Final Taxable Vertification of Final Voted Debt Millage							
	, ,							
	*(See Rule 12D-17.004(2)(a), F.	A.C.)						
						s of your final hearing. If you do not		
The state of the s	all required documents, the Depart							
	63. F.S. Ad valorem proceeds from					Sections 200.065, 218.23, 218.26(4) v.		
	Laying Authority Certification				-	e. The millages comply with the		
s	pr	ovisions of s. 200.065 and the p		either s. 200.07	1 or s. 200			
1	Signature of Chief Administrative Of	ficer: Check if n	ew contact			Date:		
G N								
	Mr. Ms. Print Name of Ci	nief Administrative Officer :		Title :				
H	Contact Name and Contact Title :	Chack if n	ew contact	E-mail Addres	ς.			
R		спесктуп	ew contact	_ man radies				
E								
	Phone Number :		Fax Number :					

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

Certification of Compliance (Form DR-487), page 2

DR-487 Eff. 06/22 Page 2 of 2

References

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

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

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

Certification of Final Taxable Value (Form DR-422)

LOR	RIDA	CERTIFICATIO	Florida Admin	DR-4 R. 5, 12D-16.0 trative Co fective 5, Provisio
rear :	:	County:	Is VAB still in session? Yes No	
Princi	ipal Autho		Check type: School District County Municipality Independent Special District Water Management	District
Гахіп	ng Authorit	y:	Check type: Principal Authority MSTU Dependent Special District Water Management Di	rict Basir
ECT	TION I: (COMPLETED BY PROPERT	/ APPRAISER	
1. Cu	urrent year	gross taxable value from Line 4	Form DR-420 \$	(1
2. Fi	inal current	year gross taxable value from F	orm DR-403 Series \$	(2
3. Pe	ercentage c	of change in taxable value (Line 2	divided by Line 1, <mark>minus 1</mark> , multiplied by 100)	% (3
he ta	axing autho	rity must complete this form and	return it to the property appraiser by	
		erty Appraiser Certification	I certify the taxable values above are correct to the best of my kno	ate vledae
SIG	Signat	ture of Property Appraiser :	Date :	
HER SECT		COMPLETED BY TAXING A	UTHORITY	
SECT MI	FION II: IILLAGE RA portion of t	TE ADOPTED BY RESOLUTION he form is not completed in full the tax year. If any line is inappli	OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(your taxing authority will be denied TRIM certification and possibly lose it lable, enter N/A or -0	
MI f this pevy pr	FION II: IILLAGE RA portion of torivilege for	TE ADOPTED BY RESOLUTION he form is not completed in full the tax year. If any line is inappli Non-Voted Oper	OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(your taxing authority will be denied TRIM certification and possibly lose it able, enter N/A or -0 ating Millage Rate (from resolution or ordinance)	millage
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f this pevy profile. Manual College	FION II: JILLAGE RA portion of to privilege for County or modependent Municipal so	TE ADOPTED BY RESOLUTION he form is not completed in full the tax year. If any line is inappli Non-Voted Oper nunicipal principal taxing auti special district ervice taxing unit (MSTU)	OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(your taxing authority will be denied TRIM certification and possibly lose it able, enter N/A or -0 ating Millage Rate (from resolution or ordinance) per \$1, per \$1,	00 (4a 00 (4b 00 (4c
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MI f this pevy provided la. Collection Dollection Miles. Miles. Miles. Miles. In	FION II: IILLAGE RA portion of to privilege for County or modependent Aunicipal so ndepender	TE ADOPTED BY RESOLUTION he form is not completed in full the tax year. If any line is inappli Non-Voted Oper nunicipal principal taxing autl special district ervice taxing unit (MSTU) at Special District	OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(your taxing authority will be denied TRIM certification and possibly lose it able, enter N/A or -0 ating Millage Rate (from resolution or ordinance) yority per \$1, per \$1, per \$1, Required Local Effort per \$1, Capital Outlay per \$1, Discretionary Operating per \$1, Discretionary Capital Improvement per \$1,	millage 00 (4a 00 (4b 00 (4c 00 (4c 00 (4c 00 (4c 00 00)
MI f this pevy price of the pev price of the pevy price of the pev	FION II: IILLAGE RA portion of to privilege for a county or more presented in the county of the co	TE ADOPTED BY RESOLUTION he form is not completed in full the tax year. If any line is inappli Non-Voted Open nunicipal principal taxing autl special district ervice taxing unit (MSTU) ht Special District ict	OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(your taxing authority will be denied TRIM certification and possibly lose it able, enter N/A or -0 ating Millage Rate (from resolution or ordinance) per \$1, per \$1, per \$1, Required Local Effort per \$1, Capital Outlay per \$1, Discretionary Operating per \$1, Additional Voted Millage per \$1,	millage 00 (4a 00 (4b 00 (4c 00 (00 (4c) 00 (00 (00 (4c) 00 (00 (00 (00 (0)))))))))))))))
MI f this pevy price of the pev price of the pevy price of the pev	FION II: IILLAGE RA portion of to privilege for a county or more presented in the county of the co	TE ADOPTED BY RESOLUTION he form is not completed in full the tax year. If any line is inappli Non-Voted Oper nunicipal principal taxing autl special district ervice taxing unit (MSTU) at Special District	OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(your taxing authority will be denied TRIM certification and possibly lose it able, enter N/A or -0 ating Millage Rate (from resolution or ordinance) yority per \$1, per \$1, per \$1, Required Local Effort per \$1, Capital Outlay per \$1, Discretionary Operating per \$1, Discretionary Capital Improvement per \$1,	millage 000 (4400) (44000 (4400) (44000 (4400) (44

Certification of Final Taxable Value (Form DR-422), page 2

Tax	ing /	Authority:		DR-422 R. 5/13 Page 2			
		ES, MUNICIPALITIES, SCHOOLS, and WAT ge on Line 3 is greater than plus or minus 1	FER MANAGEMENT DISTRICTS may adjust the non-voted millage rate of %. (s. 200.065(6), F.S)	only if th			
5.		djusted gross ad valorem proceeds 1 multiplied by Line 4a, 4e, or 4f as applicable , divided by 1,000)					
6.	Adju (Line	sted millage rate (Only if Line 3 is greater the 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 1%) per \$10	00 (6)			
	perce	entage on Line 3 is greater than plus or min	DEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate us 3% (s. 200.065(6), F.S.)	only if			
7.	Unac (Line	djusted gross ad valorem proceeds 1 multiplied by Line 4b, 4c, or 4d as applicab	le, divided by 1,000) \$	(7			
8.	Adju (Line	nan plus or minus 3%) per \$10	00 (8				
	s	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The m comply with the provisions of s. 200.065 and the provisions of either s. 200.07 200.081, F.S.				
	I G	Signature of Chief Administrative Officer	: Date :				
N		Title:	Contact Name and Contact Title :				
	H E R	Mailing Address :	Physical Address :				
	E	City, State, Zip:	Phone Number : Fax Number :				

INSTRUCTIONS

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

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

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

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

FLOR		В ЕРАКТИВИТ ОF REYEN		TION OF F ction 200.065				Reset F		Print For DR-4 Rule 12D orida Administrativ Effectiv	22DEF R. 5/1 0-16.00 ve Coc
Year		Cc	ounty			Is VAB still in	session?	Yes	No		
Principal Authority:					Check type : County Municipality School District Independent Special District Water Management District						
		thority:				Check type : Water Mar	MST nagement Dist			cipal Authority endent Special [Distric
LEVY [DESC	CRIPTION:									
SEC	TIO	N I: COM	PLETED BY	PROPERT	Y APPR	AISER					
1.	Cur	rrent year gro	oss taxable va	lue from Line	4, Form DR	-420DEBT		\$			(1
2.	Fina	al current yea	ar gross taxab	le value from	Form DR-4	03 Series		\$			(2
3.	Perd	centage of cha	ange in taxable	value (Line 2 d	ivided by Line	2 1, minus 1, mu	Itiplied by 100	0)		%	(3
The ta	axing	g authority n	nust complete	e this form an	d return it to	o the propert	y appraiser l	by:	A.M.		
					L certify th	e tavable vali	ies above a	Tim		Dat act of my	te
SIG	Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.										
HER	RE	7.					Date :				
		signature or i	Property Appra	iser :				Date:			
If this levy p	port	ON II: COM tion of the forr ege for the tax	IPLETED B m is not comple year. If any lin	Y TAXING eted in full, you e is not applica d by resolutio	ır taxing auth ble, enter -0-	nority will be d 		ertification		-0.6%	illag
If this levy p	port privile d de	ON II: COM tion of the forr ege for the tax ebt service m	IPLETED B m is not comple gyear. If any lin illage adopte	Y TAXING eted in full , you e is not applica	ır taxing auth ble, enter -0-	nority will be d 		ertification		-0.6%	
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If this levy p Voted 4a. 4b. Are	port riviled de Vot Oth Vou	DN II: COM tion of the forr ege for the tax ebt service m ted debt serv her voted mil adjusting th s, MUNICIPAL ge on Line 3 is a	IPLETED B m is not comple e year. If any lin illage adopte rice millage lage (in excess re Voted Debt LITIES, SCHOO greater than pl	Y TAXING eted in full, you e is not applica d by resolution s of the millage t Service Millo pLS, and WATE us or minus 1%	ir taxing auth ble, enter -0- n or ordinal ge cap and in ge? Y	not more that es No MENT DISTRIC 5(6), F.S)	udget hearir n two years) If No, ST	ertification ng under	s. 200.06	5(2)(d), F.S. per \$1,000 per \$1,000 nd submit.	(4a (4h / if tl
If this levy p Voted 4a. 4b. Are COUN	portiviled de Voti Oth Voti Oth Una (Line Adji	DN II: COM tion of the forr ege for the tax ebt service m ted debt serv her voted mil adjusting the s, MUNICIPAL ge on Line 3 is a adjusted gross the 1 multiplied of justed millage	IPLETED B m is not comple c year. If any lin illage adopte ice millage lage (in excess re Voted Debi LITIES, SCHOO greater than plants and valorem propy Line 4a or 4b	Y TAXING eted in full, you e is not applica d by resolution as of the millage t Service Millo DLS, and WATE us or minus 1% oceeds , as applicable, ne 3 is greater t	rr taxing authorized to the control of the control	nority will be d nore at final but not more that es No MENT DISTRIC 5(6), F.S)	udget hearir n two years) If No, ST	ertification ng under	s. 200.06	5(2)(d), F.S. per \$1,000 per \$1,000 nd submit.	(44) (4) (4) (5)
If this levy p Voted 4a. 4b. Are COUN percel 5. 6.	portiviled de Voti Oth Voti Oth Voti Oth Voti Oth Voti Oth Voti Oth Voti Oth Voti Oth Voti Oth Voti Oth Voti Oth Voti Oth Voti Oth Voti Oth Voti Oth Oth Oth Oth Oth Oth Oth Oth Oth Oth	DN II: COM tion of the forr ege for the tax ebt service m ted debt serv her voted mil adjusting th s, MUNICIPAL ge on Line 3 is adjusted gross the 1 multiplied to justed millage the 5 divided by the DEPENDENT SI	IPLETED B m is not completely ear. If any lin illage adopte lice millage lage (in excess lage Voted Debit LITIES, SCHOO greater than play and valorem pr by Line 4a or 4b rate (Only if Lir Line 2 multiplies PECIAL DISTRI	Y TAXING eted in full, you e is not applica d by resolution as of the millage t Service Millo DLS, and WATE us or minus 1% oceeds , as applicable, ne 3 is greater t	rr taxing authorized in the property of the pr	nority will be donority	n two years) If No, ST TS may adju	ertification ng under FOP HERE st the vote	s. 200.06 E, sign ar	5(2)(d), F.S. per \$1,000 per \$1,000 nd submit. illage rate only	(4a) (4k) (if th) (5)
If this levy p Votece 4a. 4b. Are COUN percel 5. 6.	portiriviled de Voti Oth Voti Oth Vou Una (Linn Adji (Linn Una Una Una Una Una Una Una Una Una U	DN II: COM tion of the forr ege for the tax ebt service m ted debt serv her voted mil adjusting th ge on Line 3 is adjusted gross the 1 multiplied to justed millage the 5 divided by to DEPENDENT SI ntage on Line adjusted gross	IPLETED B m is not completely ear. If any lin illage adopte lice millage lage (in excess the Voted Debit LITIES, SCHOO greater than pl grad valorem pr by Line 4a or 4b rate (Only if Lir Line 2 multiplies PECIAL DISTRI 3 is greater than grad valorem pr	Y TAXING ated in full, you a is not applica d by resolution as of the millage at Service Millo at Service M	retaxing authorized in the property of the pro	not more than es No MENT DISTRIC 5(6), F.S) DODO DEPECIAL DISTRIC 065(6), F.S.)	n two years) If No, ST TS may adju	ertification ng under FOP HERE st the vote	s. 200.06 E, sign ar	5(2)(d), F.S. per \$1,000 per \$1,000 nd submit. illage rate only	(4a) (4k) (if th) (5)

Certification of Final Voted Debt Millage (Form DR-422DEBT), page 2

xing	Authority:				DR-422DEB1 R. 5/11 Page 2	
s	Taxing Authority Certification I certify the millages and rates are correct to the best of my knowledge. comply with the provisions of s. 200.065 and the provisions of either s. 2 200.081, F.S.					
•	Signature of Chief Administrative Officer		Date :			
G N H E R E	Title:	Contact Name and Contact Title :				
	Mailing Address :		Physical Address :			
	City, State, Zip:		Phone Number :	Fax Number :		

CERTIFICATION OF FINAL VOTED DEBT MILLAGE INSTRUCTIONS

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

General TRIM Information

Fax Transmittal Sheet



Florida Department of Revenue Property Tax Oversight

Jim Zingale Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

FAX

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PHONE:	PHONE:
SUBJECT:	DATE:
PAGE:	of
COMMENTS:	

2023 TRIM Infraction Annual Comparison Analysis

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

2023 Top Infractions and Violations

- 1. Tax levy incorrect / percent increase incorrect
- 2. Percent increase RBR not shown/incorrect (ORD/RES)
- 3. Late package
- 4. Incorrect verbiage in advertisement
- 5. Budget not balanced

Electronic Submission of TRIM Compliance Package

When submitting the TRIM compliance package to the TRIM section you must: Include the following in the package:

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

Submit packages electronically via the OASYS eTRIM application.

Department of Revenue TRIM Compliance Section

TRIM Staff	Phone Number
Wyatt Peters Dianne Porter Breauna Hines Roberta Epp Linda Surivongchai	(850) 617-8921 (850) 617-8920 (850) 617-8923 (850) 617-8890 (850) 617-8883
Email	trim@floridarevenue.com
TRIM Package Submission	Electronically via OASYS eTRIM application
Web Address Fax Number	http://floridarevenue.com/property/Pages/TRIM.aspx (850) 617-6115

Mailing Address

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

Physical Address (Certified and Overnight Delivery)

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

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