

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-17, FLORIDA ADMINISTRATIVE CODE  
TRUTH IN MILLAGE (“TRIM”) COMPLIANCE  
AMENDING CHAPTER 12D-17

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**12D-17.001 Scope.**

(1) No change.

(2) In the event the taxing authority does not fulfill these requirements, ~~then~~ under the

provisions of Sections 200.065(13) ~~200.065(12)~~, 218.23(1) and 218.63(2), F.S., the taxing authority will ~~shall~~ not receive its share of state revenue sharing funds and will ~~shall~~ be subject to forfeiture of such funds. ~~In such event, the Department will withhold and escrow state revenue sharing funds pursuant to this rule and Chapter 12-10, F.A.C.~~

(3) No change.

(4) The Executive Director, or the Executive Director's designee, must ~~shall~~ make determinations of compliance with the Truth in Millage ("TRIM") laws and must ~~shall~~ otherwise administer the provisions of Chapters 200 and 218, F.S.

(5) Nothing contained in this rule chapter will ~~shall~~ serve to authorize or extend any millage in excess of the maximum millage authorized by law. See, for example, Sections 125.01(1)(q), 200.071, 200.081 and 200.091, F.S., and Article VII, section 9(b), Florida Constitution.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 195.002, 200.065, 200.068, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 10-30-91,\_\_\_\_\_.*

## **12D-17.002 Definitions.**

(1) The definitions applicable under this rule chapter are given the same meanings as the definitions provided in Sections 192.001, 197.102, 200.001(8) and 218.21, Florida Statutes. ~~shall be those set forth at Section 200.001(8) Florida Statutes, and Rules 12D-1.002 and 12-10.002, F.A.C.~~

(2) In addition, the following definitions apply:

(a) 1. "Adjacent to," when used in reference to newspaper advertisements, means next to, touching or contiguous either at the sides or at the corners. This term includes advertisements placed adjacent either on the same page or adjoining pages with a crease separating them, so that

the advertisements may be seen to be adjacent with the newspaper laid open upon a flat surface. The term ~~does~~ shall not include advertisements placed on opposite sides of the same page with the edge of a page separating them.

2. When used in reference to an online advertisement, adjacent to means the advertisements must appear on one webpage, next to, touching or contiguous either at the sides or at the corners. If advertisements are posted using weblinks, the advertisements should appear adjacent to one another, visible on one page. Separate links leading to separate advertisements should not be used.

(b) “Certification date” means the date of certification by the property appraiser to each taxing authority within the county of the taxable value within each taxing authority on the Certification of Taxable Value (form DR-420) or Certification of School Taxable Value (form DR-420S) Form (form DR-420 or DR-420S, incorporated by reference in Rule 12D-16.002, F.A.C.) or Form DR-420S, or July 1, whichever is later. The certification date ~~is~~ shall be day 1, the day from which other significant dates regarding TRIM compliance are calculated.

(c) No change.

(d) “Debt service millage” means millage revenues to be allocated to debt service and not operating purposes.

(e) “Filing,” “filed,” or “file” means submission of the TRIM Compliance Package through the Department’s Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at <https://eportal.oasys.floridarevenue.com/>.

~~(f)(e)~~ “Final millage” ~~or “finally adopted millage”~~ means the millage finally adopted by a taxing authority pursuant to Section 200.065(2)(d), F.S.

~~(g)(f)~~ “Final budget” means the budget finally adopted by a taxing authority pursuant to

Section 200.065(2)(d), F.S.

(g) ~~“Filing,” “filed,” or “file” means mailing and postmark or actual delivery to the following address:~~

<b>Mailing</b>	<b>or</b>	<b>Overnight Delivery</b>
Department of Revenue		Department of Revenue
TRIM Compliance		TRIM Compliance
Post Office Box 3000		2450 Shumard Oak Boulevard, Room 2 3200
Tallahassee, Florida 32315-3000		Tallahassee, Florida 32399-0126
(850)617-8919		

(h) “Fiscal year” means the 12-month period for local governments which begins October 1 and ends September 30.

(i)(h) ~~“Operating expenditures”~~ means all moneys of the taxing authority, including dependent special districts, which were or could be either expended during the applicable fiscal year, or retained as a balance for future spending in the fiscal year. The term does ~~shall~~ not include those moneys held in or used in trust, agency, or internal service funds, or expenditures of bond proceeds for capital outlay or for advanced refunded debt principal.

(i) through (m) Renumbered as (j) through (n). No change.

(o)(n) ~~“Taxing authority”~~ includes, but is not limited to, any county, municipality, authority, special district as defined in Section 165.031(7) ~~165.031(5)~~, F.S., or other public body of the state, any school district, library district, neighborhood improvement district created pursuant to the Safe Neighborhoods Act, metropolitan transportation authority, municipal service taxing or benefit unit (MSTU or MSBU), or water management district created under Section 373.069,

F.S.

(o) through (p) Renumbered as (p) through (q). No change.

~~(r)(q)~~ “TRIM notice” means the Notice of Proposed Property Taxes, ~~(form Form~~ DR-474, incorporated by reference in Rule 12D-16.002, F.A.C.), required by Sections 200.069 and 200.065(2)(b), F.S., required to be sent ~~mailed~~ by a property appraiser within 55 days of the certification date or 10 days after the tax roll is approved or the interim roll procedures under Section 193.1145, F.S., are instituted, whichever is later.

(s) “TRIM Compliance Package” means the set of documents that each taxing authority must submit to the Department to certify that they followed the TRIM requirements under Chapter 200, F.S.

~~(t)(#)~~ “Unit of local government” means a county or municipal government, but does ~~shall~~ not include any special districts as defined by Section 165.031(7) or Chapters 189 and 218, F.S.

*Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 192.048(1)(a), 195.002, 200.001(8), 200.065, 200.068, 218.21, 218.23, 218.33, 218.63 FS. History—New 6-20-91, Amended 12-27-94, 12-25-96, 6-13-22,\_\_\_\_\_.*

### **12D-17.003 Truth in Millage (“TRIM”) Compliance.**

(1) It is the responsibility of the taxing authority to notify the Department, ~~at the address stated in this rule chapter,~~ of its name, email address, mailing address, and the name of the person or official who is to receive all Truth in Millage (“TRIM”) correspondence: using the OASYS eTRIM system to add or update information. The Department will ~~may~~ use the information ~~address~~ on file by May 1 of each year to send ~~in sending~~ out any forms and

associated correspondence by June 1 of that year.

(2) Compliance with this rule chapter ~~by shall be necessary in order for~~ a taxing authority ~~is necessary~~ to be considered in compliance with Section 200.065, F.S. For purposes of this rule chapter, ~~day 1 is~~ the certification date, ~~which shall be day 1, shall be the date of certification of the taxable value by the property appraiser on Form DR-420,~~ or July 1, whichever is later:

(3) A taxing authority other than a school district must:

(a) Compute a proposed millage rate using not less than 95 percent of the taxable value certified to it pursuant to Section 200.065(1), F.S. For purposes of the calculation of the proposed millage rate by a special district, the determination by the Department of Commerce pursuant to Chapter 189, F.S., of the dependent or independent status of the district ~~is shall~~ be prima facie evidence of such status. Principal taxing authorities (counties and cities) ~~must shall~~ use 95 percent of the taxable value in each district or unit in which a millage is levied. Multicounty taxing authorities ~~must shall~~ use 95 percent of the taxable value within their jurisdiction in each county in which the millage is levied.

(b) Advise the property appraiser, on ~~form Form~~ DR-420, of its proposed millage rate, of its rolled-back rate computed pursuant to Section 200.065(1), F.S., and of the date, time and place at which a public hearing will be held to consider the proposed millage rate and the tentative budget. This advisement ~~must shall~~ be made within 35 days of the certification date. If the taxing authority fails to timely provide such information, as required by Section 200.065(2)(b), F.S., it ~~will shall~~ be prohibited from levying a millage rate greater than the rolled-back rate. One ~~form Form~~ DR-420 ~~must shall~~ be prepared for operating millage for each county, each special district, each municipality, and each taxing authority subordinate to a county or municipality. For each multicounty taxing authority, one ~~form Form~~ DR-420 ~~must shall~~ be prepared for each county in

which the operating millage is levied. The property appraiser is required to send ~~mail the notice of proposed property taxes~~, the TRIM notice, within 55 days after the certification date. This notice serves as the notice of the tentative millage and budget hearing.

(c) Hold a public hearing on the tentative millage rate and budget, on or after 10 days after sending the mailing of the TRIM notice and within 80 days but not earlier than 65 days after the certification date, scheduled as required by Section 200.065(2)(c) ~~200.065(2)(e)2~~, F.S.

(d) through (e) No change.

(f) Certify the adopted millage to the property appraiser and the tax collector, submitting copies of the resolutions or ordinances. These submissions must ~~shall~~ be made within 3 days from the date of the final budget hearing and thus within 101 days of the certification date.

(g) Execute the Certification of Final Taxable Value, (form ~~Form~~ DR-422, incorporated by reference in Rule 12D-16.002, F.A.C.), showing the adopted millage rate and return it to the property appraiser, tax collector, and the Department within 3 days from receipt of the certification from the property appraiser. In the event variance in taxable value so certified for municipalities, counties, and water management districts is more than 1 percent from that initially certified by the property appraiser on the Certification of Taxable Value, form ~~Form~~ DR-420, then as provided by Section 200.065(6) ~~200.065(5)~~, F.S., the municipality, county or water management district may administratively adjust its adopted millage rate without a public hearing. Any other taxing authority, except a school district, may administratively adjust its millage if the taxable value is at variance by more than 3 percent. The adjustment must ~~shall~~ be such that the taxes computed by applying the adopted rate against the certified taxable value are equal to the taxes computed by applying the adjusted adopted rate to taxable value on the roll to be extended. No adjustment can ~~shall~~ be made to levies required by law to be a specific millage

amount.

(h) Certify compliance with Chapter 200, F.S., to the Department, on the Certification of Compliance (form ~~Form~~ DR-487, incorporated by reference in Rule 12D-16.002, F.A.C.), within 30 days after adoption of the ordinance or resolution establishing a property tax millage levy, as provided elsewhere in this rule chapter.

(4) A school district must:

(a) No change.

(b) Prepare, through the superintendent, and submit the tentative budget to the school board, and the school board must ~~shall~~ approve or amend the tentative budget for advertising, within 24 days after the certification date, in accordance with Section 200.065(2)(a)3. and Chapter 1011, F.S.

(c) No change.

(d) Hold the tentative budget hearing on or after 2 days and within 5 days from the day the advertisement is first published, scheduled as required by Section 200.065(2)(f)1. ~~200.065(2)(e)2.~~, F.S. Therefore, the tentative budget hearing must ~~shall~~ be held within 34 days from the certification date.

(e) Advise the property appraiser, on the Certification of School Taxable Value (form ~~Form~~ DR-420S, incorporated by reference in Rule 12D-16.002, F.A.C.), of its proposed millage rate within 35 days of the certification date. The property appraiser is required to send ~~mail~~ the notice of proposed property taxes, the TRIM notice, within 55 days of the certification date. This notice serves as the notice of the final millage and budget hearing.

(f) No change.

(g) Certify the adopted millage to the property appraiser and the tax collector. These



submissions must ~~shall~~ be made within 3 days from the date of the hearing, and ~~thus~~ within 101 days of the certification date.

(h) Execute the Certification of Final Taxable Value, form ~~Form~~ DR-422, showing the adopted millage rate and return it to the property appraiser, tax collector, and the Department within 3 days from receipt of the certification from the property appraiser. In the event variance in taxable value so certified is more than 1 percent from that initially certified by the property appraiser on the Certification of Taxable Value, form ~~Form~~ DR-420, then as provided by Section 200.065(6) ~~200.065(5)~~, F.S., the school district may administratively adjust its adopted millage rate without a public hearing. The adjustment must ~~shall~~ be such that the taxes computed by applying the adopted rate against the certified taxable value are equal to the taxes computed by applying the adjusted adopted rate to taxable value on the roll to be extended. No adjustment can ~~shall~~ be made to levies required by law to be a specific millage amount.

(i) Certify compliance with Chapter 200, F.S., to the Department, on form ~~Form~~ DR-487, within 30 days following adoption of the ordinance or resolution establishing a property tax millage levy, as provided in this rule chapter.

*Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 129.03, 195.002, 200.065, 200.068, 218.21, 218.23, 218.63, 1011.62 FS. History—New 6-20-91, Amended 1-11-94, 4-18-94, 12-27-94, 12-25-96, 12-31-98, 6-13-22, 3-27-25,\_\_\_\_\_.*

#### **12D-17.0035 Instructions and Calculations.**

(1) Rolled-back rate. Specific instructions for calculating the rolled-back rate are contained in the Truth in Millage (TRIM) ~~TRIM~~ compliance instructions for completing a Certification of

Taxable Value (form ~~Form~~ DR-420, incorporated by reference in Rule 12D-16.002, F.A.C.). ~~In~~  
~~general, the~~ The calculation of the rolled-back rate must ~~shall~~ include all millages exclusive of  
voted debt service levies and millages in excess of the 10 mill cap pursuant to Section 200.071,  
F.S.

(2)(a) Percent increase over the current year rolled-back rate of tentative millage. The  
calculation is: current year aggregate tentative millage divided by the current year aggregate  
rolled-back rate, minus 1.00, times 100, equals the percent to publish in the Notice of Tax  
Increase advertisement. ~~In other words, the~~ The actual calculation would be:

$((\text{current year aggregate tentative millage} / \text{current year aggregate rolled-back rate}) - 1.00) \times 100$	$= \text{percent to } \underline{\text{publish in the}}$ <del>advertise in</del> Notice of Tax Increase advertisement.
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(b) Percent increase over the rolled-back ~~rolled-back~~ rate of final millage. The calculation is:  
current year final millage divided by the current year rolled-back rate, minus 1.00, times 100  
equals the percent to state in the ordinance or resolution as required by Section 200.065(2)(d),  
F.S. ~~In other words, the~~ The actual calculation would be:

$((\text{current year final millage/rolled-back rate}) - 1.00) \times 100 = \text{percent to state in resolution or ordinance}$
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(3) Taxing Authorities and School Districts: Calculation of proposed, tentative, and final  
budgets, proposed and final millage rates, and ad valorem proceeds. In calculating these figures,  
Section 200.065(2)(a)1., F.S., requires each taxing authority to use not less than 95 percent of the  
taxable value certified to it by the property appraiser. This is at least 95 percent of the gross

taxable value appearing on line 4 of the form ~~Form~~ DR-420 or a Certification of School Taxable Value (form ~~Form~~ DR-420S, incorporated by reference in Rule 12D-16.002, F.A.C.).

(a) The calculation of the tentative budget or ad valorem proceeds is:

Line 4 of <u>form</u> <del>Form</del> DR-420 or <u>form</u> <del>Form</del> DR-420S x <input type="checkbox"/> .95 x <input type="checkbox"/> tentative millage rate =	the absolute minimum of ad valorem proceeds to use for tentative budget purposes
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(b) The calculation of the final budget or ad valorem proceeds is:

Line 4 of <u>form</u> <del>Form</del> DR-420 or <u>form</u> <del>Form</del> DR-420S x <input type="checkbox"/> .95 x <input type="checkbox"/> final millage rate =	the absolute minimum of ad valorem proceeds to use for final budget purposes
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(4) Budget summary advertisement. The advertised budget must ~~shall~~ remain in balance. The tentative millages stated in the budget summary advertisement must ~~shall~~ be the millages the taxing authority is proposing to levy, and must ~~shall~~ be tied to the anticipated ad valorem proceeds resulting from each millage. Each tentative millage must ~~shall~~ be displayed in the budget summary advertisement. However, each millage may be divided and allocated to one or more funds or budgets, provided it is readily apparent in the advertisement that the sum of the millages is less than or equal to the respective proposed millage. The proceeds must ~~shall~~ be displayed in the appropriate fund or budget to which they are to be deposited.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 195.002, 200.065, 200.068, ~~213.05~~, 218.21, 218.23, 218.63, 1011.62(4) FS. History—New 6-20-91, Amended*

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**12D-17.004 Taxing Authority's Certification of Compliance; Notification by Department.**

(1) If an ordinance or resolution establishing a property tax millage levy is adopted, the taxing authority must file the TRIM Compliance Package including a Certification of Compliance (form ~~Form~~ DR-487, incorporated by reference in Rule 12D-16.002, F.A.C.), with the Department within 30 days following the adoption of the levy.

(2)(a) For taxing authorities other than school districts, the certification of compliance must be made by filing the following items with the Department:

1. A copy of the Certification of Taxable Value, ~~Form~~ (form DR-420, incorporated by reference in Rule 12D-16.002, F.A.C.).
2. A copy of the ordinance or resolution adopting the millage rate.
3. A copy of the ordinance or resolution adopting the budget.
4. Proof of publication of the ~~The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication, containing the~~ final budget hearing advertisement, which is the notice of proposed tax increase advertisement required by Sections 200.065(2)(d) and (3)(a), F.S., or the notice of budget hearing advertisement required by Sections 200.065(2)(d) and (3)(b), F.S., whichever is appropriate, and which is required to be adjacent to the budget summary advertisement. For multicounty taxing authorities, proof of publication of the ~~entire page from the newspaper or the entire webpage from an Internet-only publication, containing the~~ notice of proposed tax increase advertisement or notice of tax increase advertisement required by Sections 200.065(2)(d), (3)(a), (3)(g) and (9), F.S., or the notice of budget hearing advertisement required by Sections 200.065(2)(d), (3)(b), (3)(e) and (8), F.S., and which is required to be adjacent to the budget summary advertisement.

5. Proof of publication of ~~The entire page from the print edition of the newspaper or the entire webpage from an Internet only publication, containing~~ the budget summary advertisement required by Sections 200.065(3)(l) and 129.03(3)(b), F.S., adjacent to the advertisement required by paragraph 4. of this rule subsection above.

6. Proof ~~Proof(s)~~ of publication ~~from the newspaper~~ of the notice of tax increase or notice of proposed tax increase advertisement or notice of budget hearing advertisement, and the adjacent budget summary advertisement. In the event notice is not published but is mailed according to Section 200.065(3)(f), F.S., a taxing authority must submit a certification of mailing from the post office with a copy of the notices.

7. For counties only, a copy of the Notice of Tax Impact of the Value Adjustment Board advertisement described in Section 194.037, F.S., and Rule 12D-9.038, F.A.C. ~~(the entire page from the print edition of the newspaper or the entire webpage from an Internet only publication).~~

8. For counties only, proof of publication of the notice of tax impact of the value adjustment board advertisement. If the value adjustment board completes its hearings after the deadline for certification under Section 200.068, F.S., the county must ~~shall~~ submit this item to the Department within 30 days from the completion of the hearings.

9. A copy of the Certification of Final Taxable Value, form ~~Form~~ DR-422, if the property appraiser has issued one as of this date. If the taxing authority has not received this certification, ~~then~~ the taxing authority must ~~shall~~ file the remainder of the certification package with the Department within the deadline and ~~shall~~ file the certification form ~~Form~~ DR-422 as soon as it is received.

10. Form DR-420TIF, Tax Increment Adjustment Worksheet.

11. Form DR-420DEBT, Certification of Voted Debt Millage, if used.

12. Form DR-420MM, Maximum Millage Levy Calculation – Final Disclosure, including the maximum millage rates calculated pursuant to Section 200.065(5), F.S., together with values and calculations on which the maximum millage rates are based.

13. Form DR-487V, Voting ~~Vote~~ Record for Final Adoption of Millage Levy.

14. Form DR-422DEBT, Certification of Final Voted Debt Millage, if used.

15. Certification of Compliance, form ~~Form~~ DR-487.

The forms listed above are incorporated by reference in Rule 12D-16.002, F.A.C.

(b) For school districts, the certification of compliance must be made by filing the following items with the Department:

1. A copy of the Certification of School Taxable Value, form ~~Form~~ DR-420S.

2. A copy of Department of Education form ~~Form~~ ESE-524.

3. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing the tentative budget hearing advertisement, which is the notice of proposed tax increase advertisement required by Sections 200.065(2)(f) and (3)(c) or (3)(d), F.S., or the notice of budget hearing advertisement required by Sections 200.065(2)(f) and (3)(e), F.S., whichever is appropriate, and which is required to be adjacent to the budget summary advertisement.

4. Proof of publication of the tentative budget hearing advertisement ~~from the newspaper pursuant to Chapter 50, F.S., or a publicly accessible website pursuant to Chapter 50.0311, F.S.~~

5. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing the budget summary advertisement, required by Sections 200.065(3)(l) and 129.03(3)(b), F.S., adjacent to the advertisement required by sub-paragraph 4.

6. through 8. No change.

9. Copy of the Certification of Final Taxable Value, form ~~Form~~ DR-422, if the property appraiser has issued one as of this date. If the school district has not received this certification, ~~then~~ the remainder of the certification package must ~~shall~~ be filed with the Department within the deadline and file form DR-422 ~~the certification shall be filed~~ as soon as it is received.

10. A copy of Certification of Voted Debt Millage, form ~~Form~~ DR-420DEBT, if used.

11. through 12. No change.

13. Copy of the Certification of Final Voted Debt Millage, form ~~Form~~ DR-422DEBT, if used.

14. Certification of Compliance, form ~~Form~~ DR-487.

The forms listed above are incorporated by reference in Rule 12D-16.002, F.A.C.

(3) The Department provides an internet-based system, OASYS eTRIM (electronic Truth in Millage) at <https://eportal.oasys.floridarevenue.com/>, for taxing authorities, including school districts, to complete and submit the forms and documents required for certification of compliance with Chapter 200, F.S., Determination of Millage, and for conforming to the maximum millage limitation requirements in Section 200.065(5), F.S. Using OASYS eTRIM, property appraisers will be able to electronically certify value data to municipalities and independent special districts in their counties. Counties, municipalities, and independent special districts, including water management districts, will be able to complete and return forms to the property appraiser containing information for inclusion in the Notice of Proposed Property Taxes, form DR-474, incorporated by reference in Rule 12D-16.002, F.A.C., and will be able to submit information and documentation to the Department. For more information about OASYS eTRIM, contact the TRIM section at [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com).

(4)(3) If no ordinance or resolution establishing a property tax millage levy is adopted, then

on or before November 1, a unit of local government must ~~shall~~ file a certification, ~~on Form DR-421,~~ with the Department that the requirements of Section 200.065, F.S., if applicable, were met. The certification must be filed on a Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes, (form DR-421, incorporated by reference in Rule 12D-16.002, F.A.C.)

(5)(4) The Department will ~~shall~~ notify each taxing authority which has made a complete filing and which is in compliance with this rule section and Section 200.065, F.S.

*Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 12-25-96, 12-31-98, 11-1-12, 6-13-22, 3-27-25,\_\_\_\_\_.*

#### **12D-17.005 Taxing Authorities in Violation of Section 200.065, Florida Statutes.**

(1) The Department must ~~shall~~ review the TRIM Compliance Package including the Certification of Compliance, (form ~~Form~~ DR-487, incorporated by reference in Rule 12D-16.002, F.A.C.), made by the taxing authority, if filed, in the respects set forth elsewhere in this rule chapter. If the taxing authority or school district has made an incomplete filing or is otherwise found to be in violation of any of the statutory elements, the Department must ~~shall~~ make such a determination and ~~shall so~~ notify the taxing authority or school district.

(2)(a) The Department must ~~shall~~ regard as major any violation or combination of violations of Section 200.065 or 200.068, F.S., which tend to misinform taxpayers whether or not such violation is specifically identified in the following guidelines.

(b) Where a violation is specified or found to be major, the taxing authority must ~~shall~~ be required to readvertise and rehold hearing(s). The specification of a violation as minor in the



guidelines must ~~shall~~ not preclude the Department from considering it to be major where the surrounding circumstances indicate it to be major.

(c) The guidelines in this paragraph are ~~shall be~~ used by the Department based on the impact of the violation on the Truth in Millage (“TRIM”) process.

1. Failure to State Tentative Millage in Budget Summary Advertisement – Sections 200.065(3)(h), (j) and (l), 129.03(3)(b), F.S.

Major. The taxing authority is ~~shall be~~ required to readvertise and rehold hearing(s).

2. Advertisement Too Small (Notice of Tax Increase, Notice of Proposed Tax Increase, Notice of Tax for School Capital Outlay, Amended Notice of Tax For School Capital Outlay, etc.) – Section 200.065(3), F.S.

Major, unless the taxing authority made an attempt to comply and the error was not the fault of the taxing authority but of the newspaper that printed the advertisement. The taxing authority will ~~shall~~ be required to readvertise and rehold hearing(s).

3. Less Than 95 Percent of Ad Valorem Proceeds Shown in Budget Summary Advertisement – Sections 200.065(2)(a)1., (3)(l), F.S.

Major. The proceeds are understated. The taxing authority is ~~shall be~~ required to readvertise and rehold hearing(s).

4. Reserved.

5. Late Certification of Compliance Package – Section 200.068, F.S.

Minor, if all required documents are filed within 30 days of date due. Taxing authority will ~~shall~~ be advised of the violation. Major, if filed beyond 30 days. No revenue sharing funds will ~~shall~~ be disbursed, and all local millage in excess of the rolled-back rate will ~~shall~~ be directed to be placed in escrow, until the certification is filed.

6. Property Tax Levy – Notice of Proposed Tax Increase – Section 200.065(3)(a), F.S.

Major. If initially proposed tax levy, reductions due to the value adjustment board, actual tax levy for last year, or this year's proposed tax levy is misstated. The taxing authority is ~~shall be~~ required to readvertise and rehold hearings.

7. Advertisements Not Adjacent – Section 200.065(3)(l), F.S.

Major, unless taxing authority made an attempt to comply by instructing the newspaper in writing to place the advertisements in compliance with this rule. Severity of this violation depends on whether or not the violation is the fault of the taxing authority or the newspaper that printed the ad. If major, the taxing authority is ~~shall be~~ required to readvertise and rehold hearing(s). Those taxing authorities who were notified of this same violation within the past two years are ~~shall be~~ required to readvertise and rehold hearing(s). If minor, the taxing authority will ~~shall~~ be made aware of the violation.

8. Percent Increase Over the Rolled-Back Rate Incorrect in Notice of Tax Increase

Advertisement (for multicounty taxing authorities) or Incorrect Difference Between Taxes Levied Last Year and Proposed Taxes This Year in Notice of Proposed Tax Increase (for all other taxing authorities and schools and first year levies) – Sections 200.065(3)(a), (c), (g) and (j), F.S.

Major. If understated, the taxing authority is ~~shall be~~ required to readvertise and rehold hearing(s).

9. through 10. No change.

11. Hearing Recessed or Continued Without Proper Readvertisement – Sections

200.065(2)(e)2. and (3), F.S.

Major. Taxing authority is ~~shall be~~ required to readvertise and rehold hearing(s) if taxpayers

have not been given proper notification of the final adoption of the millage and budget.

12. Failure to State Percent Increase Over Rolled-Back Rate in Resolution or Ordinance – Sections 200.065(2)(d), (3)(j), F.S.

Minor. The taxing authority will ~~shall~~ be notified of the violation. However, if both the percentage increase over the rolled-back rate is understated in the notice of tax increase advertisement (violation #8), or the amounts required in the notice of proposed tax increase are misstated, or if the advertisements are otherwise misleading, and the same factors in the ordinance or resolution are understated or missing, the taxing authority must ~~shall~~ readvertise and rehold hearing(s).

13. Failure to Adopt Millage and Budget Separately – Sections 200.065(2)(d) and (2)(e)2., F.S.

Minor. The taxing authority will ~~shall~~ be notified of the violation and must ~~shall~~ furnish documentation that millage and budget were adopted by separate vote. If no such documentation is furnished, those taxing authorities who have been notified of this violation within the past two years are ~~shall be~~ required to readvertise and rehold hearing(s).

14. Failure to Show Categories in Notice of Tax for School Capital Outlay – Section 200.065(10)(a), F.S.

Minor. Those taxing authorities who have been notified of this violation within the past two years are ~~shall be~~ required to readvertise and rehold hearing(s).

15. Reserved.

16. Failure to Follow Statutory Verbiage – Section 200.065(3)(h), F.S.

Major, if deviation tends to misinform the taxpayers. Taxing authority is ~~shall be~~ required to readvertise and rehold hearing(s). Minor, if deviation did not modify the substantive content or

misinform taxpayers. Taxing authority will ~~shall~~ be notified of the violation. If the violation occurs for two consecutive years the taxing authority is ~~shall be~~ required to readvertise and rehold hearing(s).

17. Budget Summary Advertisement Selection or Additional Verbiage – Section 200.065(3)(h), F.S.

Major, if deviation tends to misinform the taxpayers. Taxing authority is ~~shall be~~ required to readvertise and rehold hearing(s). Minor, if the violation does not misinform the taxpayers.

18. Too Much Time Between Tentative Millage and Budget Hearing and Final Millage and Budget Hearing – Section 200.065(2)(d), F.S.

Minor. Taxing authority will ~~shall~~ be advised of the violation. If the taxing authority is notified of the same violation for two consecutive years, then it must ~~shall~~ readvertise and rehold hearing(s).

19. Hearing Held Less Than 2 or More Than 5 Days Following Advertisement – Section 200.065(2)(d), F.S.

Minor. Taxing authority will ~~shall~~ be advised of the violation. If the taxing authority is notified of the same violation for two consecutive years, then it must ~~shall~~ readvertise and rehold hearing(s).

20. Publication of Both Notice of Tax Increase Advertisement or Notice of Proposed Tax Increase and Notice of Budget Hearing – Section 200.065(3), F.S.

Minor, if deviation does not tend to misinform the taxpayers. Taxing authority will ~~shall~~ be notified as to the correct selection of the advertisements.

21. Publication of Advertisements Combined – Section 200.065(3)(l), F.S.

Minor, unless the violation is the fault of the taxing authority. This is not a severe violation as

long as all the information necessary is contained in the advertisement(s). However, the taxing authority will ~~shall~~ be made aware of the violation.

22. Improper Inclusion of Reference to “Verbatim Record of Proceedings” – Sections 286.0105, 200.065(3)(h), F.S.

Minor. Taxing authority will ~~shall~~ be notified of the violation.

23. Publication of Different Percent Millage Increase in Budget Summary Advertisement from That Based on Tentative Millage Adopted at First Budget Hearing – Sections 200.065(3)(1), (3)(j), F.S.

Major, if percentage is understated. If so, the taxing authority is ~~shall be~~ required to readvertise and rehold hearing(s). Taxing authority will ~~shall~~ be notified as to the correct method of calculating the percent of increase.

24. Publishing a Notice of Tax Increase Advertisement or a Notice of Proposed Tax Increase, Rather Than Notice of Budget Hearing Advertisement – Section 200.065(3), F.S.

Minor. This is not a severe violation since it provides more information than is needed. However, the taxing authority will ~~shall~~ be notified of the violation.

25. Adoption of Budget Before Millage – Section 200.065(2)(e)1., F.S.

Minor, provided there is no apparent prejudice to the taxpayers and the violation appears unintentional. The taxing authority will ~~shall~~ be notified of the violation.

26. Any Other Violation Which Tends to Misinform the Taxpayers Concerning Millage or Ad Valorem Proceeds – Sections 200.065(1)-(12), F.S.

Major. Taxing authority is ~~shall be~~ required to readvertise and rehold hearing(s).

(3) No change.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 195.002, 200.001,*

200.065, 200.068, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 4-18-94, 12-25-96, 12-31-98, 11-1-12,\_\_\_\_\_.

**12D-17.006 Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds.**

(1) If a taxing authority files a certification of compliance which violates Section 200.065, F.S., but which is permitted to be cured by the process specified in Section 200.065(13)(c), F.S., then the Department will ~~shall~~ notify the taxing authority, as provided in subsection (2) of this rule section, using its last known address, that it is in violation of Section 200.065, F.S., and is subject to Section 200.065(13)(c), F.S.

(2)(a) The Department's notice will ~~shall~~ specify the steps necessary to bring the taxing authority into compliance. These steps may include, but not be limited to, readvertisement, reholding hearing(s), adoption of new millage and adoption of new budget.

(b) The Department will ~~shall~~ notify the taxing authority to repeat the hearing and notice process required by Section 200.065(2)(d), F.S., and that the advertisement must appear within 15 days of the date the notice was issued from the Department, and shall contain the statement in boldface required by Section 200.065(13)(c)2., F.S.

(c) The Department must notify the taxing authority that it must be required to file a new certification after completion of the readvertisement and the reholding of the hearing(s), containing the following items:

1. Copy of advertisements (entire page from the print edition of a newspaper or the entire webpage of an Internet-only publication).
2. Proof of publication of these advertisements.

3. Copy of the resolution or ordinance adopting millage.

4. Copy of the resolution or ordinance adopting the budget.

5. Copy of the resolution or ordinance to hold any excess moneys collected in reserve until the subsequent fiscal year, if the newly adopted millage rate is less than the amount previously adopted at the final millage and budget hearing and forwarded to the property appraiser pursuant to Section 200.065(4), F.S.

6. Certification of Compliance, (~~form~~ ~~Form~~ DR-487, incorporated by reference in 12D-16.002, F.A.C.)

(d) The Department will ~~shall~~ direct the tax collector to hold in escrow all ad valorem revenues for the taxing authority collected in violation of Section 200.065, F.S., which ~~shall~~ normally will be those revenues in excess of the rolled-back rate, except those revenues from voted levies or levies imposed pursuant to Section 1011.60(6), F.S. The funds will ~~shall~~ be held in escrow until the completion, and approval by the Department, of the process required by Section 200.065(13)(c), F.S., and this rule section.

(e) The Department of Revenue, Property Tax Oversight Program will ~~shall~~ immediately notify in writing the Department of Revenue, General Tax Administration, Refunds and Revenue Accounting Distribution ~~Distribution~~ Process, of the noncompliance. That program will ~~shall~~ proceed consistently with Sections 218.23(1) and 218.63(2), F.S., and ~~Chapter 12-10, F.A.C.,~~ to withhold revenue sharing funds, and to hold the funds in escrow until the noncompliance is cured, or if not cured, to transfer the funds to the General Revenue Fund for the 12 months following the determination of noncompliance by the Department.

(f) The Department's notification to the taxing authority will ~~shall~~ be issued within 30 days of the taxing authority's deadline for filing the Certification of Compliance, form ~~certification of~~

~~compliance, Form DR-487,~~ or within 60 days of the taxing authority's resolution or ordinance adopting the levy. The Department's notice ~~will~~ shall be sent electronically, by overnight delivery, ~~facsimile transmission (FAX),~~ regular or certified mail, ~~or hand delivery~~ to the last known address and person identified by the taxing authority as provided in this rule chapter.

(g) The Department's determination of non-compliance ~~will~~ shall be deemed made on the date of the initial notification of the violation(s) to the taxing authority.

(3) The taxing authority ~~must~~ shall hold a new hearing and adopt a new millage and a new budget. If the newly approved millage is less than the amount previously forwarded by the taxing authority to the property appraiser pursuant to Section 200.065(4), F.S., then the taxing authority ~~must~~ shall hold any excess moneys collected in reserve until the subsequent fiscal year, and ~~must~~ shall enact a resolution or ordinance to do so. Any millage newly adopted at a hearing required under this rule section ~~will~~ shall not be forwarded to the property appraiser or tax collector and ~~must~~ shall not exceed the rate previously adopted.

(4) If the taxing authority cures the violation under Section 200.065(13)(c), F.S., and this rule section, then the Department of Revenue ~~will~~ shall:

(a) No change.

(b) Notify the tax collector, who ~~will~~ shall disburse to the taxing authority, as provided by law, any funds held in escrow pursuant to this rule section; and,

(c) ~~Notify the Department of Revenue, General Tax Administration, Refunds and Distribution Process, which shall disburse~~ Disburse all funds held in escrow beginning with the next scheduled disbursement.

(5) If any county or municipality, dependent special district of the county or municipality, or municipal service taxing unit of the county is in violation of Section 200.065(5), F.S., because



total county or municipal ad valorem taxes exceeded the maximum total county or municipal ad valorem taxes, respectively, that county or municipality, and any municipal service taxing unit and/or dependent district, is ~~shall be~~ subject to notification.

(6)(a) No change.

(b) The county or municipality will ~~shall~~ forfeit the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance, as described in Sections 218.63(2) and (3), 200.065(13), F.S., if a taxing authority does not reduce its millage so that the maximum total taxes levied is not exceeded, or if any county or municipality, dependent special district of the county or municipality, or municipal service taxing unit of the county has not remedied the noncompliance or recertified compliance with Chapter 200, F.S., as provided in Section 200.065(13)(e), F.S.

*Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 12-25-96, 11-1-12, 6-13-22,\_\_\_\_\_.*

**12D-17.007 Taxing Authorities Failing to Timely File Certification; Forfeiture of State Revenue Sharing Funds.**

(1) Any taxing authority which has not certified compliance on a Certification of Compliance, (form ~~Form~~ DR-487, incorporated by reference in Rule 12D-16.002, F.A.C.), and provided all documentation as required in Section 200.065, F.S., or this rule chapter, will ~~shall~~ be subject to forfeiture of state funds otherwise available to it for the 12 months following a determination of noncompliance by the Department.

(2) The Department will ~~shall~~ notify the taxing authority, using its last known address, that it is in violation of Section 200.065, F.S., and is subject to forfeiture of state revenue sharing funds otherwise available to it. The Department's determination of non-compliance will ~~shall~~ be deemed made on the date of the initial notification of the violation(s) to the taxing authority.

(a) The Department will ~~shall~~ direct the tax collector to hold all ad valorem revenues for the taxing authority collected in violation of Section 200.065, F.S., which will ~~shall~~ normally be those revenues in excess of the rolled-back rate, in escrow, except those revenues from voted levies or levies imposed pursuant to Section 1011.60(6), F.S. The funds will ~~shall~~ be held in escrow until the completion and approval by the Department of the process required by Section 200.065(13)(c), F.S., ~~and this rule section.~~

(b) The Department of Revenue, Property Tax Oversight Program will ~~shall~~ immediately notify in writing the General Tax Administration of the noncompliance. That program will ~~shall~~ proceed consistently with Sections 218.23(1) and 218.63(2), F.S., and Chapter 12-10, F.A.C., to withhold revenue sharing funds, and to hold such funds in escrow until the noncompliance is cured, or if not cured, to transfer such funds to the General Revenue Fund for the 12 months following the determination of noncompliance by the Department.

(3) In the event the taxing authority files a Certification of Compliance (form ~~certification of compliance on Form~~ DR-487) after the deadline for filing, ~~then~~ the taxing authority will ~~shall~~ be subject to withholding of state funds and funds levied in violation of Section 200.065, F.S., until such certification is properly filed and approved in accordance with this rule chapter.

(4) The portion of revenue sharing funds which would otherwise be distributed to a taxing authority which has not certified compliance on a Certification of Compliance (form ~~Form~~ DR-487) as required in this rule chapter ~~or subsection 12-10.006(4), F.A.C.~~, or has otherwise failed

to meet the requirements of Section 200.065, F.S., will ~~shall~~ be deposited in the General Revenue Fund for the 12 months following a determination of noncompliance by the Department.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 200.065 FS.*

*History—New 6-20-91, Amended\_\_\_\_\_.*

### **12D-17.008 Computation of Time.**

(1) The time periods specified in this rule chapter must ~~shall~~ be determined by using the date of certification of value by the property appraiser pursuant to Section 200.065(1), F.S., or July 1, whichever is later. This date must ~~shall~~ be the certification date, and it is ~~shall be~~ immaterial whether it falls on a Saturday, Sunday, or legal holiday.

(2) In computing any period of time prescribed or allowed by this rule chapter or by Section 200.065, F.S., the day of the act from which the designated period of time begins must ~~shall~~ not be included, except for the certification date, which will ~~shall~~ always be day 1 and must ~~shall~~ be included. Where the term “within” is used in this rule chapter, and in Section 200.065, F.S., in reference to a period of days, it must ~~shall~~ be construed to mean “not later than” that number of days, and vice versa. The last day of the period must ~~shall~~ be included even if it is a Saturday, Sunday, or legal holiday. That event will ~~shall~~ not operate to extend or to change the day of the act from which any other periods begin to run.

(3) through (4) No change.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented ~~195.002~~, 200.065, ~~200.068~~, ~~213.05~~, ~~218.21~~, ~~218.23~~, ~~218.63~~ FS. History—New 6-20-91, Amended\_\_\_\_\_.*

**12D-17.009 Tax Roll Approval; Extended Time Frames; Method of Adjustment of Millage.**

(1) In the event that a review notice is issued by the Department in reviewing a tax roll pursuant to Section 193.1142(4) or (5), F.S., and Rule 12D-8.020, F.A.C., the following provisions will ~~shall~~ apply:

(a) The property appraiser must ~~shall~~ make any necessary adjustment required by Section 200.065(11), F.S., to the proposed millage rates provided by the taxing authority prior to issuing the notice of proposed property taxes, the TRIM notice, required by Section 200.065(2)(b), F.S. These adjustments must ~~shall~~ include all millages which are applicable to the taxable value on the approved tax roll at variance with the value certified by the property appraiser pursuant to Section 200.065(1), F.S., on the certification date. The property appraiser must ~~shall~~ provide written notice of the amount of the millage adjustment to all taxing authorities affected by the adjustment within 5 days of the date the tax roll is approved.

(b) If, as a result of the review notice and the remedial steps by the property appraiser, the TRIM notice, as required by Section 200.065(2)(b), F.S., is issued after the deadline (55 days after the certification date), all subsequent deadlines provided in this rule chapter must ~~shall~~ be extended a like number of days. In this event, the deadline date for the TRIM notice (the 55th day after the certification date) must ~~shall~~ not be included in calculating the number of extended days. Beginning with the day after the deadline date for the TRIM notice, the number of extended days must ~~shall~~ be counted until the day the tax roll was approved by the Department. That latter day must ~~shall~~ be included.

(2) If, as a result of the tax roll approval process provided in Section 193.1142, F.S., the roll is not approved and interim roll procedures have not commenced within 45 days of the

certification date, then the deadline for sending mailing the notice of proposed property taxes, the TRIM notice, is shall be 10 days beyond the date the tax roll is approved or interim roll procedures have begun. In such event, all other deadlines in this rule chapter or under Section 200.065, F.S., must shall be extended by the same number of days by which the deadline for sending mailing the notice is extended beyond 55 days from the certification date. The deadline for sending mailing the notice is therefore the later of 55 days after the certification date, or 10 days after either the tax roll is approved or interim roll procedures have begun.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 192.048, 193.1142, 195.002, 200.065, 200.068, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 10-30-91,\_\_\_\_\_.*

#### **12D-17.010 Certification of Compliance and Application.**

Each year prior to November 1, or within 30 days of an ordinance or resolution adopting a millage levy, the taxing authority must shall file a Certification of Compliance, (form Form DR-487, incorporated by reference in Rule 12D-16.002, F.A.C.), with the Department. It is shall be the duty of each taxing authority required to submit certified information to the Department, pursuant to this rule chapter, to file timely information. Any taxing authority failing to provide timely information required by this rule chapter must shall, by such action or noncompliance, authorize the Department to use the best information available. If no such information is available, the Department may take any necessary action, including disqualification from revenue sharing, either partial or entire. Further, by such action or noncompliance the taxing authority will shall waive any right to challenge the determination of the Department as to its portion, if any, pursuant to the privilege of receiving shared revenues under this rule chapter.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 195.002, 200.065, 200.068, 218.21, 218.23, 218.26(4), 218.63 FS. History—New 6-20-91, Amended\_\_\_\_\_.*