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DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.:	RULE TITLES:
12D-17.001	Scope
12D-17.002	Definitions12D-17.003 Truth in Millage ("TRIM") Compliance
12D-17.0035	Instructions and Calculations
12D-17.004	Taxing Authority's Certification of Compliance; Notification by Department
12D-17.005	Taxing Authorities in Violation of Section 200.065, Florida Statutes
12D-17.006	Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds
12D-17.007	Taxing Authorities Failing to Timely File Certification; Forfeiture of State Revenue Sharing Funds
12D-17.008	Computation of Time
12D-17.009	Tax Roll Approval; Extended Time Frames; Method of Adjustment of Millage
12D-17.010	Certification of Compliance and Application
PURPOSE AND EFFECT: The purpose of the draft amendments to Rule Chapter 12D-17, Truth in Millage ("TRIM") Compliance, is to repeal obsolete rule provisions and references, update references, incorporate forms by reference, provide property appraisers the method to submit the TRIM Compliance Package using the Department's OASYS Electronic Truth in Millage (eTRIM) internet-based system, and to clarify the TRIM compliance process.	
The purpose of the draft amendments is to: (1) remove the obsolete rule reference to Chapter 12-10, F.A.C., from Rule 12D-17.001, F.A.C.; (2) update terms used in Chapter 12D-17	

and remove obsolete terms no longer used from Rule 12D-17.002, F.A.C.; (3) incorporate forms and add eTRIM to the submission process, in Rule 12D-17.003, F.A.C.; (4) provide for calculations of budget information by school districts in Rule 12D-17.0035, F.A.C.; (5) provide instructions for taxing authorities and school districts to submit forms in the compliance process to the Department, provide for the electronic Truth in Millage system for completing requirements, and provide for the incorporation of forms by reference in Rule 12D-17.004, F.A.C.; (6) include updates to language in Rule 12D-17.005, F.A.C.; (7) update process for disbursement and provide for incorporation of referenced forms in Rule 12D-17.006, F.A.C.; (8) remove obsolete references to Chapter 12-10, F.A.C., as revised, and provide for the incorporation by reference of forms in Rule 12D-17.007, F.A.C.; (9) provide clarity by removing archaic language from Rule 12D-17.008, F.A.C.; (10) allow for sending TRIM notices electronically in Rule 12D-17.009, F.A.C.; and (11) provide for the incorporation by reference of forms in Rule 12D-17.010, F.A.C.

SUBJECT AREA TO BE ADDRESSED: Draft amendments to Rule Chapter 12D-17, F.A.C., to reflect current law, to clarify the TRIM requirements, and to provide for submitting the required TRIM forms and documents using the Department's OASYS eTRIM internet-based system.

RULEMAKING AUTHORITY: 195.027(1), 213.06(1), 218.26(1) FS.

LAW IMPLEMENTED: 129.03, 192.048, 193.1142, 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.26(4), 218.33, 218.63, 1011.62 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 15, 2025, at 9:30 a.m.

PLACE: Conference Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, Florida, 32399 (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD.) If a workshop is requested in writing and not deemed unnecessary, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/7096679503996445782>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the

agency at least 48 hours before the workshop/meeting by contacting: Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at floridarevenue.com/rules.

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