

## Public Comments

---

---

**From:** Munger, Mike <[mmunger@myseminole.com](mailto:mmunger@myseminole.com)>  
**Sent:** Monday, December 22, 2025 9:38 AM  
**To:** DORPTO <[DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com)>  
**Subject:** FW: Florida Department of Revenue Proposed Rules - DR-487

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good Morning,

I am happy the state has decided to update and modernize the TRIM compliance process. Most of the changes I support or don't affect us enough to have an issue with. However, there is one part in the proposed rules that still makes little sense to me—in a new way as confounding as the current rules. (For the record, my comments and observations are my own and should not in any way be interpreted to be those of the City of Seminole.)

Currently, the DR-487 which may be the most important as it is called the "Certification of Compliance," has long had a requirement that bordered somewhere between onerous and silly. The requirement that the *entire full sheet* from the newspaper—not just that half of the page nor the ads cut out—but the entire sheet of newspaper has to be submitted to the state. The practical and logistical absurdity aside, this requirement is rendered wholly redundant and moot with the requirement to provide the proof of publication affidavit from said newspaper. It's akin to showing you my passport then showing you a *picture* of my passport; why do we have to provide proof and also proof of the proof?

One would think that the rule should be: "*in lieu of providing the Proof of Publication uniform affidavit*, a taxing authority may submit the ENTIRE PAGE(s) from the print edition newspaper to the state at this address..." Surely you cannot think that a city/county can or would replicate newsprint for the purposes of creating a false proof of publication? Moreover, I think we can still assume the legal standing of the notarized affidavits as publication proof, meaning this dual requirement is redundant and duplicative.

If the issue is confirming that the ads conform to FS 200.065(3) I will remind everyone that (a) the TRIM guidelines suggest that a detailed description of the requirements be provided to the newspaper w/the ad copy, (b) the newspapers always send a proof back to the taxing authority for approval before publication, and (c) all legal notices must be published at FloridaPublicNotices.com.

So, getting to the proposed rule. I was hoping it would address this issue, but instead it seems to be creating more confusion. If taxing authorities are submitting online and no

longer mailing the compliance packets to Tallahassee—as suggested in [this proposed form](#)—how are we supposed to provide the state the entire physical sheet of newsprint? I am guessing that most cities probably do not have large plotter scanners large enough to capture the ENTIRE PAGE, so one wonders how we will need to comply with this change.

Either:

- A. We all realize that the dual requirement of the notarized affidavit **and** the ENTIRE PAGE of newsprint is redundant, and since there is no electronic way to provide a physical paper, determine that an electronic copy of the affidavit suffices the need to document proper advertising. Or,
- B. This proposed online-only rule will need to have an exception for this “entire page” requirement and the DoR will still have random whole sheets of newspaper appearing in their office from all across the state each October.

There is no reason to go all-in on electronic submissions until this one issue is resolved.

Thanks for your time and consideration.

Please note, electronic communications to this email address may be subject to the [Florida public records laws](#).

---

---

**From:** Alan Stearns <alan.stearns@manateepao.gov>

**Sent:** Tuesday, September 30, 2025 9:43 AM

**To:** DORPTO <DORPTO@floridarevenue.com>

**Cc:** Charles Hackney <Charles.Hackney@manateepao.gov>

**Subject:** RE: Florida Department of Revenue Proposed Rules – Public Workshop If Requested

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Please be aware that by utilizing the Manatee County Property Appraiser's email system, your email messages may be subject to interception for the purpose of detecting and preventing malicious emails.

Good morning,

I am submitting the following comments per DORPTO’s email dated September 29, 2025 that stated “You can submit comments on the posted draft rules and forms by email.”

**RE: Proposed changes to the DR-420S form** – The changes do not address the long standing requirement to manually calculate component-level local board rolled-back rates which not only introduce the potential for error, but also incorrectly place the onus for rolled-back rate accuracy on the Property Appraiser. Local component-level rolled-back rates are necessary in Manatee County because we itemize the School District’s local board millage rates on our TRIM Notices. We currently use the following formulas to calculate and check them:

**A - Capital Outlay Rolled-back Rate = ((LINE7 \* (LINE17A) / 1000) / LINE6) \* 1000)**  
**B - Discretionary Operating Rolled-back Rate = ((LINE7 \* (LINE17B) / 1000) / LINE6) \* 1000)**  
**C - Discretionary Capital Improvement Rolled-back Rate = N/A**  
**E - Additional Voted Millage Rolled-back Rate = ((LINE7 \* (LINE17E) / 1000) / LINE6) \* 1000)**  
**Total Local Board Rolled-back Rate Check = (A + B + C + E) = LINE15**

Actual values used in 2025 local rolled-back rate calculations:

A – Capital Outlay Rolled-back Rate = ((78,167,220,289 \* (1.5000 / 1000) / 77,202,438,845) \* 1000)  
 = 1.518745161262399 OR 1.5187  
 B – Discretionary Operating Rolled-back Rate = ((78,167,220,289 \* (0.7480 / 1000) /  
 77,202,438,845) \* 1000) = 0.7573475870828495 OR 0.7573 (used 0.7574)  
 E – Additional Voted Millage Rolled-back Rate = ((78,167,220,289 \* (1.0000 / 1000) /  
 77,202,438,845) \* 1000) = 1.012496774174932 OR 1.0125  
 Total Local Board Rolled-back Rate Check = (0.7573475870828495 + 1.012496774174932 +  
 1.518745161262399) = 3.288589522520181 OR 3.2886

**RE: Proposed changes to the DR-420DEBT form** – The changes do not provide Property Appraisers with clear instructions for determining the associated rolled-back rate that must be included in the TRIM Notices. We currently use the debt service millage rate as the rolled-back rate.

Thank you in advance for considering additional changes that address the afore mentioned shortcomings.

Kind regards,

Alan B. Stearns  
 Director of Information Technology  
 Manatee County Property Appraiser  
 915 4th Ave W  
 Bradenton, FL 34205  
 941-742-5652 | 941-742-5665 fax  
[www.ManateePAO.com](http://www.ManateePAO.com)

*The Manatee County Property Appraiser makes every effort to produce and publish the most current and accurate information possible. No warranties, expressed or implied, are provided for data herein. Florida has a very broad Public Records law. All electronic mail sent to and from this office is subject to the Public Records provision of the Florida Statutes and may be released as part of a public records request.*