2021 TRIM User Guide

Regular and Multi-County Taxing Authorities



Florida Department of Revenue Property Tax Oversight 2021

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Scope

This user guide contains instructions for each taxing authority to use in calculating the millage rate(s) under section 200.065(1), Florida Statutes. It also describes how to prepare the forms and meet the deadlines for Truth in Millage (TRIM). The user should read this user guide in conjunction with the Rule, 12D-17, Florida Administrative Code. Please consult the statutes and rule before taking action.

This user guide is a guideline to assist in the TRIM compliance process.

These guidelines show common examples but do not include every possible situation. Any similarity to actual taxing authorities is purely coincidental and does not necessarily reflect value and millage information. The examples in this training information are for educational purposes only and are not legal advice or a substitute for the requirements of the law.

TRIM Comparison Analysis

#	INFRACTIONS/VIOLATIONS	2015	2016	2017	2018	2019	2020
1	MILLAGE NOT SHOWN/INCORRECT		3	1	5	3	1
2	WRONG SIZE ADVERTISEMENT	7	10	9	2	9	6
3	AD VALOREM PROCEEDS NOT SHOWN/INCORRECT		20	9	8	11	8
4	LATE PACKAGE	16	12	29	31	16	18
5	ADVERTISEMENTS NOT ADJACENT	3	2	8	6	7	4
6	TAX LEVY INCORRECT/ % INCREASE INCORRECT	4	34	26	15	15	39
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)	11	17	17	5	5	5
10	MILLAGE AND BUDGET NOT ADOPTED SEPARATELY	0	0	0	0	0	0
11	CAPITAL OUTLAY - VERBIAGE/CATEGORIES	7	5	10	0	1	0
12	INCORRECT VERBIAGE IN ADVERTISEMENT	21	61	52	47	39	43
13	TOO MUCH TIME BETWEEN HEARINGS	9	3	4	4	6	6
14	FINAL HEARING INCORRECT (2 - 5 DAYS)	2	2	6	7	5	3
15	PUBLISHED NPTI/NTI AD AND BUDGET HEARING AD	2	3	5	2	0	6
16	ADVERTISEMENTS COMBINED	0	1	2	0	0	1
17	"VERBATIM RECORD OF PROCEEDING" INCLUDED	0	0	0	0	0	0
18	PUBLISHED INCORRECT ADVERTISEMENT	1	5	8	1	3	3
19	BUDGET ADOPTED BEFORE MILLAGE/CAN'T TELL ORDER	1	2	1	1	1	1
20	BUDGET NOT BALANCED	3	12	8	4	6	4
21	BALANCES AND RESERVES NOT SHOWN	6	9	11	1	2	4
22	ADOPTED HIGHER MILLAGE	1	0	0	0	0	0
23	PUBLISHED AD BEFORE TENTATIVE HEARING	0	0	1	0	1	0
24	CAPITAL OUTLAY AD - INCORRECT MILLAGE	0	2	1	1	2	0
25	ADVERTISEMENTS IN WRONG SECTION	1	0	3	0	2	1
26	OTHER		9	6	4	3	0
	TOTAL MAX MILLAGE VIOLATIONS		6	1	6	1	1
	TOTAL VIOLATIONS	28	57	32	34	22	11
	TOTAL INFRACTION	83	91	125	84	119	103
	TOTAL COMPLIANCE	533	501	488	526	506	530
	TOTAL NUMBER OF TAXING AUTHORITIES	644	643	644	644	646	645

TRIM Checklist - Regular and Multi-County Taxing Authorities

TRIM CHECKLIST Year: Select Yr. DR-487 RECEIVED YES Select Principal Authority DATE: REVIEWER: Final Hearing Date : Received Date: DOR Final Review Date : DR420 4 TRIM package received within 30 days of final hearing 5 Proof of publication provided for all ads 6 Entire page of newspaper submitted 7 Ads in the correct newspaper section 8 Ads separate and adjacent 9 Correct ads published 10 Ads published within 15 days of the tentative hearing 11 Hearings held 2-5 days after publication 12 Hearings held after 5:00 PM & not on Sunday 13 % increase / decrease over RBR / correct % increase / decrease in res. / ord. 14 Millage and budget adopted seperately 15 Final millage adopted before final budget Budget Summary Ad - All taxing authorities are required to publish ad Correct tentative millage rates shown Tentative miliages less than or equal to proposed rate Ad valorem proceeds shown / correct in the ad Ad used correct wording? If No, minor_____ Balances and reserves shown Budget balanced Notice of Proposed Tax Increase Ad - Tentative millage exceeds RBR Ad 1/4 page Tax levies correct Ad used correct wording / format? If No, minor_ Notice of Budget Hearing Ad - Proposed millage in B.S ad is = or < RBR Tentative millage equal to or less than RBR Ad used the correct wording Continued Hearings - Continuation due to recess being called If the tentative hearing was recessed, was a Continuation Notice published? Date, time, and place included in ad Hearing held 2-5 days after publication Finding after Reviewing Package Does taxing authority comply with s.200.065, F.S.?

		rear :	Select 1r.
	Maximum Millage (Preliminary Disclosure)		
	Select Principal Authority	DATE:	
г		REVIEWER:	
г			
\vdash	DR-420 MM-P	YES	NO
		1159	NO
1.	Has the taxing authority levied ad valorem taxes for less than 5 years (Line1)?		
ட	If Yes, skip to question 9!		
2.	Did the taxing authority levy less than the prior year majority rate allowed? If Yes, did the		
ᆫ	taxing authority adjust the rolled-back rate to be used for maximum millage calculation?		
3.	Are the majority vote and two-thirds vote maximum millage rates correct (Lines 13 and 14)?		
_			
_			
4.	Has the taxing authority checked the correct minimum required vote to adopt their proposed		
ᆫ	millage (Line 16)?		
5.	Has the taxing authority entered the correct maximum millage with the vote they anticipate to		
ı	get at their tentative hearing (Line 17)?		
		•	
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6.	Are the total current year proposed taxes levied correct (Line 22)?		
u.	and the second feet proposed the second feet as J.		
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7.	Are the total taxes at maximum correct (Line 24)?		
1.	Are the total taxes at maximum correct (Line 24):		
8.	Are the total taxes levied less than or equal to the total taxes at maximum (Line 25)?		
	DR487V	VEO	NO
_	DI(401 ¥	TES	NO
9.	Does the vote record for final adoption correspond to the vote indicated on DR420 MM-P Line	162	
٥.	boes the voic resort for final adoption correspond to the voic indicated on brokes min't Line		
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г			
10.	Does the taxing authority comply with s.200.065, F.S.?		
	Notes :		
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		Year:	Select Yr.
	Maximum Millage (Final Disclosure)		
	Select Principal Authority	DATE:	
	' '	REVIEWER:	
-			
	DR-420 MM	VEC	NO
1.	Has the taxing authority levied ad valorem taxes for less than 5 yrs. (Line1)?	TES	NO
	If Yes, skip to question 9!		
	ii Tes, skip to question 5:		
•			
2.	Did the taxing authority levy less than the prior year majority rate allowed? If Yes, did the		
	taxing authority adjust the rolled-back rate to be used for maximum millage calculation?		
_			
3.	Are the majority vote and two-thirds vote maximum millage rates correct (Lines 13 and 14)?		
4.	Has the taxing authority checked the correct minimum required vote to adopt their adopted		
	millage (Line 16)?		
5.	Has the taxing authority entered the correct maximum millage with the vote they anticipate to		
	get at their final hearing (Line 17)?		
6.	Are the total current year adopted taxes levied correct (line 22)?		
7.	Are the total taxes at maximum correct (line 24)?		
8.	Are the total taxes levied less than or equal to the total taxes at maximum (line 25)?		
	DD 4871/	WED	
	DR487V	YES	NO
9.	Does the vote record for final adoption correspond to thevote indicated on DR420 MM Line 16	,	
J .	Does the vote record for final adoption correspond to thevote indicated on DR420 mm Line 16	:	
_			
40	Dans the territor and territor and territor and 005 5 0 0		
10.	Does the taxing authority comply with s.200.065, F.S.?		
	Notes :		
\vdash			
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TRIM Definitions

Adjusted Millage Adjustment of final millage rate(s) calculated on Form DR-422,line3

taxing authorities with dependent districts

Dependent District A district that is governed by the governing body of the county or

municipality

F.A.C. Florida Administrative Code

F.S. Florida Statutes

Final Millage Millage adopted at the final budget hearing

Form DR-420 Certification of Taxable Value (proposed millages)

Form DR-420DEBT Certification of Voted Debt Millage

Form DR-420MM Maximum Millage Levy Calculation, Final Disclosure

Form DR-420MMP Maximum Millage Levy Calculation, Preliminary Disclosure

Form DR-420TIF Tax Increment Factor Adjustment Worksheet

Form DR-422 Certification of Final Taxable Value

(final adopted millages)

Form DR-422DEBT Certification of Final Voted Debt Millage

Form DR-474 Notice of Proposed Property Taxes, "TRIM" notice

Form DR-487 Certification of Compliance; list of compliance requirements

Form DR-487V Voting Record for Final Adoption of Millage Levy

Independent A special district that is not a dependent district of a county

Special District or municipality

Maximum Millage Maximum millage allowed by vote

Millage Cap Maximum millage allowed by law

MSTU Municipal Service Taxing Unit

Other Voted Millage Millage approved by referendum

Principal Authority A taxing authority with or without secondary dependent district(s)

Proposed Millage Millage rate necessary to fund the proposed budget

(on Form DR-420)

Rolled-back Rate Rate that would generate prior year tax revenues less allowances

for new construction, additions, deletions, annexations, and improvements increasing value by at least 100% and tangible personal property value in excess of 115% of the previous year's

value

Tentative Millage Proposed millage adopted at the initial TRIM hearing (appears in

Budget Summary advertisement)

TRIM Truth in Millage (ss. 200.065, 200.069, F.S.)

VAB Value Adjustment Board

TRIM Timetable

Regular Truth in Millage Timetable and Important Dates

On June 1, the property appraiser 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 only.

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

The dates below are directory, and the property appraiser may shorten the timeline. The property appraiser must give written notice and coordinate any new dates with all affected taxing authorities. Taxing authorities can use the full time 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 on <i>Certification of Taxable Value</i> (Form DR-420) and delivers it to each taxing authority in his or her jurisdiction. The property appraiser will certify <i>Certification of Voted Debt Millage</i> (Form DR-420DEBT) if the taxing authority has a voted debt. The property appraiser will also certify <i>Tax Increment Adjustment Worksheet</i> (Form DR-420TIF) if there is a community redevelopment area. The board of county commissioners' (BCC) budget officer delivers a tentative						
	budget to the board (s. 129.03(3), F.S.).						

	JULY
July 1-31	The BCC's budget officer delivers a tentative budget to the board (s. 129.03(3), F.S.).

DAY 35

Within 35 days of certification of value, each taxing authority certifies the completed DR-420, *Maximum Millage Levy Calculation, Preliminary Disclosure* (Form DR-420MMP), and any additional forms and returns them to the property appraiser. The taxing authority informs the property appraiser of the following:

August 4

- Prior year millage rate
- Current year proposed millage rate
- Current year rolled-back rate (calculated under s. 200.065, F.S.)
- The date, time, and meeting place of the tentative budget hearing

This is the final hearing for school districts.

HEARING DATES WITH JULY 1 CERTIFICATION

- Hold the tentative hearing from September 3 to September 18, which is 65 to 80 days from certification of taxable value.
- Hearings must take place Monday through Friday after 5:00 p.m. or any time on Saturday. Do not hold hearings on Sunday.
- No taxing authority, except multicounty/water management districts, can hold a hearing on the same day as a school district or county commission.

If a taxing authority does not provide the required information to the property appraiser within 35 days, the taxing authority 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* (TRIM notice) (s. 200.065(2)(b), F.S.).

DAY 55

In compliance with s. 200.065, F.S., the property appraiser mails the TRIM notice within 55 days after certification of value.

August 24

If the Department has issued a review notice to the county's property appraiser, the property appraiser cannot mail the TRIM notice until the Department has approved the assessment roll under s. 193.1142, F.S.

DAYS 65-80

Within 65 to 80 days of certification of value, the taxing authority holds a public hearing on the tentative budget and proposed millage rate (final hearing for school districts). The TRIM notice, which the property appraiser mails, publicizes this hearing.

At this hearing, the taxing authority:

- Amends the tentative budget
- Re-calculates the proposed millage rate

Sept. 3 – 18

- Publicly announces the percentage, if any, by which the re-calculated proposed millage exceeds the rolled-back rate
- Adopts a tentative millage and budget

If the tentatively adopted millage rate is greater than the proposed rate used for the TRIM notice, each taxpayer in the jurisdiction must receive notification of the increase by first class mail at the taxing authority's expense (s. 200.065(2)(d), F.S.).

DAY 95

Within 15 days after the tentative budget hearing, the taxing authority advertises its intent to adopt a final millage and budget.

The taxing authority must advertise a

Sept. 18 - Oct. 3

Notice of Proposed Tax Increase if the tentatively adopted millage rate is greater than the rolled-back rate. The advertisement must be 1/4 page and headed, "Notice of Proposed Tax Increase" (s. 200.065(3)(a), F.S.)

or a

Notice of Budget Hearing if the tentatively adopted millage rate is equal to or less than the rolled-back rate. This advertisement does not have a size requirement and will be headed, "Notice of Budget Hearing" (s. 200.065(3)(b), F.S.)

and a

Budget Summary advertisement, which must be adjacent to the advertisement for the final hearing and meet the requirements of section 129.03(3)(b), F.S. (s. 200.065(3)(l), F.S.).

DAYS 97-100

Hold the public hearing to adopt the final millage rate and budget two to five days after the advertisement appears in the newspaper (s. 200.065(2), F.S.).

- Discuss the percentage increase in millage over the rolled-back rate first.
- Adopt the millage before adopting the budget by a separate vote.
- Do not adopt a final millage rate that exceeds the tentative millage rate
- Before adopting the millage levy resolution or ordinance, publicly announce:
 - The name of the taxing authority
 - The rolled-back rate
 - The percentage increase over the rolled-back rate
 - The millage rate to be levied

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 of Revenue within three days after the final hearing.

- The taxing authority cannot levy any millage rates, other than those approved by referendum, until the governing board of the taxing authority approves the resolution or ordinance to levy and sends it to the property appraiser and the tax collector.
- The property appraiser's receipt of the resolution or ordinance is the official notice that the taxing authority has approved the millage rate (s. 200.065(4), F.S.).

Note: The resolution or ordinance must be submitted within 101 days of the July 1 certification of value (by October 9th). (s. 200.065(4), F.S.)

Before the extension of the rolls, the property appraiser sends Form DR-422 to each taxing authority and, if applicable, Form DR-422DEBT. DR-422 and DR-422DEBT record any aggregate change in the assessment roll from the preliminary roll, including changes that result from actions by the value adjustment board (VAB) and correction of errors to the assessment roll.

WITHIN THREE DAYS AFTER RECEIPT OF CERTIFICATION

Within three days after the taxing authority receives Forms DR-422 and, if applicable, DR-422DEBT, the taxing authority completes and certifies final millage(s) to the property appraiser.

WITHIN 30 DAYS OF THE FINAL HEARING

Within 30 days following adoption of the millage and budget ordinances or resolutions, each taxing authority completes *Certification of Compliance* (Form DR-487) to certify compliance with the provisions of chapter 200, F.S., and sends it to the Property Tax Oversight program.

Do not delay in submitting your TRIM compliance package. It is due within 30 days of the final hearing.

If you have not received Form DR-422, indicate this on Form DR-487. Once you receive Form DR-422 from the property appraiser, complete and return it to the property appraiser and send a copy to the Property Tax Oversight program.

Please remember the requirement to post your final adopted budget on your taxing authority's official website within 30 days of adoption. Refer to statutory references listed below for specific instructions regarding the posting of tentative and final budgets.

Counties s. 129.03(3), F.S.

Municipalities s. 166.241(3) and (5), F.S. Special Districts s. 189.016(4) and (7), F.S.

Certification Date Examples

Typical date of certification = July 1						OOL'S IAL		
DAY	всс	SCHOOL	DR- 420S		NOTICE		ATIVE	FINAL
DAI					PETITION	HEARING		_
	15	29	35	55	25	65	80	95
JULY 1	7/15	7/29	8/4	8/24	9/18	9/3	9/18	9/18-10/3
JULY 2	7/16	7/30	8/5	8/25	9/19	9/4	9/19	9/19-10/4
JULY 3	7/17	7/31	8/6	8/26	9/20	9/5	9/20	9/20-10/5
JULY 4	7/18	8/1	8/7	8/27	9/21	9/6	9/21	9/21-10/6
JULY 5	7/19	8/2	8/8	8/28	9/22	9/7	9/22	9/22-10/7
JULY 6	7/20	8/3	8/9	8/29	9/23	9/8	9/23	9/23-10/8
JULY 7	7/21	8/4	8/10	8/30	9/24	9/9	9/24	9/24-10/9
JULY 8	7/22	8/5	8/11	8/31	9/25	9/10	9/25	9/25-10/10
JULY 9	7/23	8/6	8/12	9/1	9/26	9/11	9/26	9/26-10/11
JULY 10	7/24	8/7	8/13	9/2	9/27	9/12	9/27	9/27-10/12
JULY 11	7/25	8/8	8/14	9/3	9/28	9/13	9/28	9/28-10/13
JULY 12	7/26	8/9	8/15	9/4	9/29	9/14	9/29	9/29-10/14
JULY 13	7/27	8/10	8/16	9/5	9/30	9/15	9/30	9/30-10/15
JULY 14	7/28	8/11	8/17	9/6	10/1	9/16	10/1	10/1-10/16
JULY 15	7/29	8/12	8/18	9/7	10/2	9/17	10/2	10/2-10/17
JULY 16	7/30	8/13	8/19	9/8	10/3	9/18	10/3	10/3-10/18
JULY 17	7/31	8/14	8/20	9/9	10/4	9/19	10/4	10/4-10/19
JULY 18	8/1	8/15	8/21	9/10	10/5	9/20	10/5	10/5-10/20
JULY 19	8/2	8/16	8/22	9/11	10/6	9/21	10/6	10/6-10/21
JULY 20	8/3	8/17	8/23	9/12	10/7	9/22	10/7	10/7-10/22
JULY 21	8/4	8/18	8/24	9/13	10/8	9/23	10/8	10/8-10/23
JULY 22	8/5	8/19	8/25	9/14	10/9	9/24	10/9	10/9-10/24
JULY 23	8/6	8/20	8/26	9/15	10/10	9/25	10/10	10/10-10/25
JULY 24	8/7	8/21	8/27	9/16	10/11	9/26	10/11	10/11-10/26
JULY 25	8/8	8/22	8/28	9/17	10/12	9/27	10/12	10/12-10/27
JULY 26	8/9	8/23	8/29	9/18	10/13	9/28	10/13	10/13-10/28
JULY 27	8/10	8/24	8/30	9/19	10/14	9/29	10/14	10/14-10/29
JULY 28	8/11	8/25	8/31	9/20	10/15	9/30	10/15	10/15-10/30
JULY 29	8/12	8/26	9/1	9/21	10/16	10/1	10/16	10/16-10/31
JULY 30	8/13	8/27	9/2	9/22	10/17	10/2	10/17	10/17-11/1
JULY 31	8/14	8/28	9/3	9/23	10/18	10/3	10/18	10/18-11/2
Shortened T	ime Peri	od		•	· '			
JUNE 23	7/7	7/21	7/27	8/16	9/10	8/26	9/10	9/10-9/25

Local Government TRIM Timetable

This is an example using July 1 as the date of certification and showing the range of dates (minimum to maximum) for scheduling. These

dates do not provide for shortening the time frames.

Day #	TYPICAL DATE	AGENCY	ACTIVITY
1	July 1 or date of certification, whichever is later	Property Appraiser	Certifies tax roll or court certifies interim tax roll, Certification of Taxable Value (Form DR-420)
		Board of County Commissioners	County budget officer submits tentative budget to the BCC
Within 35 days	August 4	Taxing Authority	Advises property appraiser of proposed millage; rolled-back rate; and time, date, and place of the tentative budget hearing on DR-420
Within 55 days	August 24	Property Appraiser	Mails Notice of Proposed Property Taxes (Form DR-474, TRIM notice). This is the advertisement of the first TRIM hearing.
Within 65 – 80 days	September 3 – First day to hold tentative hearing September 18 – Last day to hold tentative hearing	Taxing Authority	Tentatively adopts millage and budget at the tentative millage and budget hearing. This hearing cannot take place less than 10 days after the property appraiser mails the TRIM notice.
Within 15 days after tentative hearing	September 18 – Last day to advertise hearing held on September 3 October 3 – Last day to advertise hearing held on September 18	Taxing Authority	Advertises the final millage and budget hearing in the newspaper within 15 days after adopting tentative millage and budget
Between 2 – 5 days after advertisement	September 18 – First day to hold hearing advertised on September 18 October 3 – Last day to hold hearing advertised on September 18	Taxing Authority	Holds final millage and budget hearing between two and five days after advertisement in the newspaper. Adopt final millage and final budget.
Within 3 days after final adoption	September 23 – Last day for September 20 hearing	Taxing Authority	Forwards resolution or ordinance adopting final millage to property appraiser, tax collector, and Department of Revenue

Local Government TRIM Timetable

Day #	TYPICAL DATE	AGENCY	ACTIVITY
	Typically after the VAB	Property Appraiser	Certifies final tax roll to taxing authorities
	Within 30 days of completion of VAB hearings	Clerk of Court	Advertises a Notice of Tax Impact of Value Adjustment Board (Form DR-529). Include this notice in the Certification of Compliance (Form DR- 487) for the BCC only.
	Within 3 days after receipt of Final Taxable Value (Form DR-422)	Taxing Authority	Completes and certifies final millage rate(s) on Form DR-422 to property appraiser
		Property Appraiser	Extends final tax roll for collection
	Within 30 days following adoption of final millage and budget	Taxing Authority	Certifies compliance with s. 200, F.S., to Department of Revenue with Form DR-487

Multi-County TRIM Timetable

This is an example using July 1 as the date of certification and showing the range of dates (minimum to maximum) for scheduling. These

dates do not provide for shortening the time frames.

Day #	TYPICAL DATE	AGENCY	ACTIVITY
1	July 1 or date of certification, whichever is later	Property Appraiser	Certifies tax roll or court certifies interim tax roll, Certification of Taxable Value (Form DR-420)
	By July 15	Department of Revenue	Provides an estimate of taxable value to multi- county that has not received certification by July 15. Use July 1 as day 1 of TRIM.
Within 35 days	August 4	Multi-County Taxing Authority	Advises property appraiser of proposed millage; rolled-back rate; and time, date, and place of the tentative budget hearing on Form DR-420
Within 55 days	August 24	Property Appraiser	Mails <i>Notice of Proposed Property Taxes</i> (DR-474, TRIM notice). This is the advertisement of the first TRIM hearing.
	Delayed mailing of TRIM notice beyond September 3	Multi-County Taxing Authority	Advertises intent to adopt tentative millage and budget; hearing held no later than September 18
Between 65 and 80 days	September 3 – First day to hold tentative hearing September 18 – Last day to hold	Multi-County Taxing Authority	Tentatively adopts millage and budget at the tentative millage and budget hearing. This hearing cannot take place less than 10 days after
	tentative hearing		the property appraiser mails the TRIM notice.
Within 15 days after tentative hearing	September 18 – Last day to advertise hearing held on September 3 October 3 – Last day to advertise hearing held on September 18	Multi-County Taxing Authority	Advertises the final millage and budget hearing in the newspaper within 15 days after adopting tentative millage and budget
Between 2 and 5 days after advertisement	September 20 – First day to hold hearing advertised on September 18 September 23 – Last day to hold hearing advertised on September 18	Multi-County Taxing Authority	Holds final millage and budget hearing between two and five days after advertisement in the newspaper. Adopts final millage and final budget.

Multi-County TRIM Timetable

Day #	TYPICAL DATE	AGENCY	ACTIVITY
Within 3 days after final	September 23 – Last day	Multi-County	Forwards resolution or ordinance adopting final
adoption	for September 20 hearing	Taxing Authority	millage to property appraiser, tax collector, and Department of Revenue
	Typically after completion of VAB hearings	Property Appraiser	Certifies final tax roll to taxing authorities, <i>Final Taxable Value</i> (Form DR-422)
	Within 3 days after receipt	Multi-County	Completes and certifies final millage rate(s) to
	of Form DR-422	Taxing Authority	property appraiser on Form DR-422
		Property Appraiser	Extends final tax roll for collection
	Within 30 days following	Multi-County	Certifies compliance with s. 200, F.S., to
	adoption of final millage and budget	Taxing Authority	Department of Revenue with Certification of Compliance (Form DR-487)

Certification of Taxable Value (Form DR-420)

Requirements

Section I

The property appraiser completes section I of the *Certification of Taxable Value* (Form DR-420) and certifies it to each taxing authority in the county.

- If the Department of Revenue has not completed railroad assessments for the county by June 1 for millage certification purposes, the property appraiser may use the prior year's values for properties (s. 193.085(4), F.S.).
- Day 1 of TRIM is July 1 or the date of certification, whichever is later.

Section II

The taxing authority completes section II of Form DR-420 and returns it to the property appraiser within 35 days of certification.

- The taxing authority informs the property appraiser of the
 - Prior year millage
 - o Current year proposed millage rate
 - Current year rolled-back rate
 - o Date, time, and meeting place of the tentative budget hearing
- If a taxing authority does not provide the required information within 35 days, the taxing authority 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.).

Correction

If Form DR-420 needs a correction after the taxing authority has certified and returned it to the property appraiser,

- Strike through the incorrect information, enter the correct information, and initial
- Indicate on the top of the form that it is a corrected or amended copy
- Send a copy of the corrected form to the property appraiser, tax collector, and Department of Revenue
- If the correction affects the *Notice of Proposed Property Taxes* (TRIM notice) after it has been mailed, then the property appraiser will mail an amended TRIM notice
- The correction will be at the responsible party's expense, either the property appraiser or the taxing authority

If the error on the TRIM notice involves only the date and/or time of the public hearings, the property appraiser may, with the permission of the taxing authority, correct the error by advertising the corrected information in a newspaper of general paid circulation in the county.

Examples and Instructions

The taxing authorities are divided into four categories with examples and instructions to assist in completing Form DR-420.

Category A: Independent Taxing Authority without Dependent Districts	A county or municipality with no dependent districts An independent district, such as a fire control district, mosquito control district, hospital authority, airport authority, library district, water control district, etc.
Category B: Taxing Authority with Dependent Districts	Municipality with dependent districts or counties with dependent districts or MSTUs
Category C: Multi-County	Taxing authority with boundaries that are not confined to one county
Category D: Water Management Districts	May be one of the following (this list is not exhaustive): Florida Inland Navigation District Northwest Florida Water Management District St. Johns River Water Management District Sebastian Inlet District South Florida Water Management District Southwest Florida Water Management District Suwanee River Water Management District West Florida Water Management District

Category A: Examples and Instructions

Independent Taxing Authority with No Dependent Districts

Independent special districts, municipalities, and counties with no dependent districts or MSTUs will complete section II of Form DR-420.

Example 1 A taxing authority has a current year proposed millage rate that is

greater than the current year rolled-back rate and levies a debt

millage.

Example 2 A taxing authority has a current year proposed millage rate that is

less than the current year rolled-back rate.

Example 3 A taxing authority has a current year proposed millage rate that is

the **same as** the current year rolled-back rate.

New Levy with No Dependent Districts

A taxing authority that currently does not levy ad valorem taxes but will levy an ad valorem tax for the upcoming budget year must complete section II of Form DR-420 and enter zero for all prior year fields.

Example 4 New levy with no dependent districts

Percentage Increase over Rolled-Back Rate

Calculate the percentage increase over the current year rolled-back rate of the tentative millage:

[(current year aggregate millage rate ÷ current year aggregate rolled-back rate) - 1.00] x 100

Certification of Taxable Value (Form DR-420)

$$[(Line 26 \div Line 23) - 1.00] \times 100$$

Line 26 (or aggregate tentative/final millage rate) 8.3450 per \$1,000

Line 23 (aggregate final rolled-back rate) 7.8987 per \$1,000

$$[(8.3450 \div 7.8987) - 1.00] = .0565$$

 $.0565 \times 100 = 5.6500$

The percentage increase over the rolled-back rate = 5.65% (rounded to two decimal places)

The resolution or ordinance adopting the millage rate must include the percentage 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.

Example 1



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420 R. 5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year :			County:					
Princi Exam	pal Authority : ple 1		Taxing Authority:					
SECT	TION I: COMPLETED BY PROPERTY APP	PRAISER						
1.	Current year taxable value of real property for ope	erating pur	poses	\$ 10,171,790			(1)	
2.	Current year taxable value of personal property fo	or operating	g purposes	\$		1,055,275	(2)	
3.	Current year taxable value of centrally assessed pr	\$		25,035	(3)			
4.	4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)					11,252,100	(4)	
5.	Current year net new taxable value (Add new construction, additions, rehabilitative					860,135	(5)	
6.	Current year adjusted taxable value (Line 4 minus	Line 5)		\$		10,391,965	(6)	
7.	Prior year FINAL gross taxable value from prior ye	ear applicat	ole Form DR-403 series	\$		9,985,450	(7)	
8.	Does the taxing authority include tax increment fi of worksheets (DR-420TIF) attached. If none, ente		eas? If yes, enter number	YES	✓ NO	Number	(8)	
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2				□ NO	Number 1	(9)	
	Property Appraiser Certification	correct to the best of my knowledge.						
	Signature of Property Appraiser:			correct to t	he best o	t my knowled	dge.	
SIGN HERE		certify the	taxable values above are	Date :	he best o	t my knowled	ige.	
HERE			taxable values above are o	ř.	he best o	t my knowled	age.	
HERE	Signature of Property Appraiser:	HORITY	taxing authority will be d	Date :	l certifica		age.	
HERE	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUTH If this portion of the form is not completed in	HORITY In FULL your ge for the ta	taxing authority will be d ax year. If any line is not ap	Date : enied TRIM	l certifica		(10)	
SECT	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUTH If this portion of the form is not completed in possibly lose its millage levy privileg Prior year operating millage levy (If prior year millage)	HORITY In FULL your Ige for the ta	taxing authority will be d ax year. If any line is not ap usted then use adjusted	Date : enied TRIM	l certificat nter -0	tion and		
SECT	Signature of Property Appraiser: TION II: COMPLETED BY TAXING AUTH If this portion of the form is not completed in possibly lose its millage levy privileg Prior year operating millage levy (If prior year millamillage from Form DR-422)	HORITY In FULL your Ige for the ta In gage was adj In by Line 10, a In quence of an	taxing authority will be d ax year. If any line is not an usted then use adjusted divided by 1,000)	enied TRIM oplicable, e	l certificat nter -0	tion and	(10)	
10.	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUTH If this portion of the form is not completed in possibly lose its millage levy privilege Prior year operating millage levy (If prior year millamillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied by Amount, if any, paid or applied in prior year as a consec	HORITY In FULL your ge for the ta age was adj by Line 10, a quence of an ae 7a for all D	taxing authority will be d ax year. If any line is not ap usted then use adjusted divided by 1,000) tobligation measured by a R-420TIF forms)	enied TRIM oplicable, e 4.4	l certificat nter -0	per \$1,000 44,136	(10)	
10. 11.	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUTH If this portion of the form is not completed in possibly lose its millage levy privileg Prior year operating millage levy (If prior year millamillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied by Amount, if any, paid or applied in prior year as a consecdedicated increment value (Sum of either Lines 6c or Line)	HORITY In FULL your ge for the ta age was adj by Line 10, co quence of an ne 7a for all D	taxing authority will be d ax year. If any line is not an usted then use adjusted divided by 1,000) a obligation measured by a R-420TIF forms)	enied TRIM policable, e 4.4.	l certificat nter -0	per \$1,000 44,136	(10) (11) (12)	
10. 11. 12.	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUTH If this portion of the form is not completed in possibly lose its millage levy privilege Prior year operating millage levy (If prior year millamillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied & Amount, if any, paid or applied in prior year as a consecdedicated increment value (Sum of either Lines 6c or Line Adjusted prior year ad valorem proceeds (Line 11	HORITY In FULL your ge for the ta age was adj by Line 10, of quence of ar ne 7a for all D minus Line bor Line 7e fo	taxing authority will be d ax year. If any line is not an usted then use adjusted divided by 1,000) a obligation measured by a R-420TIF forms)	enied TRIM oplicable, e 4.4 \$ \$	l certificat nter -0	per \$1,000 44,136 0 44,136	(10) (11) (12) (13)	
10. 11. 12. 13.	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUTH If this portion of the form is not completed in possibly lose its millage levy privileg Prior year operating millage levy (If prior year millamillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied to Amount, if any, paid or applied in prior year as a consect dedicated increment value (Sum of either Lines 6c or Line 11) Dedicated increment value, if any (Sum of either Line 6b)	HORITY In FULL your ge for the ta age was adj by Line 10, of quence of an ine 7a for all D minus Line b or Line 7e for the 14)	taxing authority will be d ax year. If any line is not ap usted then use adjusted divided by 1,000) a obligation measured by a iR-420TIF forms)	enied TRIM oplicable, e 4.4 \$ \$ \$ \$	l certificat nter -0	per \$1,000 44,136 0 44,136	(10) (11) (12) (13) (14)	
10. 11. 12. 13. 14.	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUTH If this portion of the form is not completed in possibly lose its millage levy privileg Prior year operating millage levy (If prior year millamillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied by Amount, if any, paid or applied in prior year as a consect dedicated increment value (Sum of either Lines 6c or Line) Adjusted prior year ad valorem proceeds (Line 11) Dedicated increment value, if any (Sum of either Line 6b) Adjusted current year taxable value (Line 6 minus)	HORITY In FULL your ge for the ta age was adj by Line 10, of quence of an ine 7a for all D minus Line b or Line 7e for the 14)	taxing authority will be d ax year. If any line is not ap usted then use adjusted divided by 1,000) a obligation measured by a iR-420TIF forms)	enied TRIM pplicable, e 4.4 \$ \$ \$ \$ 4.2	l certificat nter -0 200	per \$1,000 44,136 0 44,136 0 10,391,965	(10) (11) (12) (13) (14) (15)	

Continued on page 2

19.	Т	YPE of principa	al authority (check	one)	County		√ I	ndependen	t Special District	(19)
					Municipali	ty		Water Manag	gement District	
20.	A	pplicable taxir	ng authority (check	(one)	Principal A	uthority			Special District	(20)
				Ш	MSTU			water Manag	gement District Basin	
21.	ls	millage levied i	n more than one co	unty? (check c	one)	Yes	\checkmark	No		(21)
		DEPENDENT	SPECIAL DISTRIC	TS AND MST	'Us STO	P	ST	OP HERE	- SIGN AND SUBM	1IT
22.		endent speciál disti	l prior year ad valorem p ricts, and MSTUs levying				20	\$	44,136	(22)
23.	Curi	ent year aggrega	nte rolled-back rate (Li	ne 22 divided by	Line 15, mu	Itiplied by 1,0	200)	4.247	1 per \$1,000	(23)
24.	Curi	ent year aggrega	ate rolled-back taxes (L	ine 4 multiplied	by Line 23,	divided by 1,0	200)	\$	47,789	(24)
25.	taxi		ating ad valorem taxe lependent districts, an					\$	49,740	(25)
26.		ent year propose ,000)	ed aggregate millage r	ate (Line 25 divi	ded by Line	4, multiplied		4.420	per \$1,000	(26)
27.		rent year propose 23, minus 1 , mi	ed rate as a percent ch ultiplied by 100)	ange of rolled-k	oack rate <mark>(L</mark>	ine 26 divideo	d by		4.08 %	(27)
		rst public get hearing	Date :	Time :	Plac	ce :				
	s I		ority Certification ef Administrative Office	The millages either s. 200	s comply v	vith the pro	visior		est of my knowledg 065 and the provisio	
ľ	G N	Title:			C	ontact Name	e and (Contact Title	TI .	
I	H E Mailing Address : R E				P	hysical Addr	ess:			
		City, State, Zip:			Pl	hone Numbe	er:		Fax Number :	

Instructions on page 3

Example 2



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420 R.5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year :			County:				
Princi	pal Authority :		Taxing Authority:				
Exam	ple 2						
SECT	TION I: COMPLETED BY PROPERTY AI	PPRAISER					
1.	Current year taxable value of real property for o	perating pur	poses	\$		318,211,989	(1)
2.	Current year taxable value of personal property	for operating	g purposes	\$ 68,230,573			(2)
3.	Current year taxable value of centrally assessed	property for	operating purposes	\$		8,370,544	(3)
4.	Current year gross taxable value for operating p	\$		394,813,106	(4)		
5.	Current year net new taxable value (Add new construction, additions, rehabilitative					6,686,621	(5)
6.	Current year adjusted taxable value (Line 4 mine	us Line 5)		\$		388,126,485	(6)
7.	Prior year FINAL gross taxable value from prior	year applical	ole Form DR-403 series	\$		372,348,876	(7)
8.	Does the taxing authority include tax increment of worksheets (DR-420TIF) attached. If none, er		eas? If yes, enter number	YES	✓ NO	Number	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2				✓ NO	Number	(9)
	Property Appraiser Certification	I certify the	taxable values above are	correct to the best of my knowledge.			
SIGN HERE	Signature of Property Appraiser:			Date :			
SECT	│ 「ION II: COMPLETED BY TAXING AUT	THORITY					
	If this portion of the form is not completed possibly lose its millage levy privil					tion and	
10.	Prior year operating millage levy (If prior year mi millage from Form DR-422)	llage was adj	usted then use adjusted	8.4	330	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplie	d by Line 10, d	divided by 1,000)	\$		3,140,018	(11)
12.	Amount, if any, paid or applied in prior year as a cons dedicated increment value (Sum of either Lines 6c or I			\$		0	(12)
13.	Adjusted prior year ad valorem proceeds (Line	11 minus Line	12)	\$		3,140,018	(13)
14.	Dedicated increment value, if any (Sum of either Line	6b or Line 7e fo	or all DR-420TIF forms)	\$		0	(14)
15.	Adjusted current year taxable value (Line 6 min	us Line 14)		\$		388,126,485	(15)
16.	Current year rolled-back rate (Line 13 divided by	Line 15, mul	tiplied by 1,000)	8.0	902	per \$1000	(16)
17.	Current year proposed operating millage rate			7.9	900	per \$1000	(17)
10101	17. Current year proposed operating millage rate Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000)						(18)

Continued on page 2

										_
19.	Т	YPE of principa	al authority (check	one)	Count		✓	iii.	t Special District	(19)
20.	A	pplicable taxir	ng authority (check	(one)	✓ Princip	pality Dal Authority		Dependent :	gement District Special District	(20)
					MSTU		Ш	Water Mana	gement District Basin	
21.	ls	millage levied i	n more than one co	unty? (che	eck one)	Yes	\checkmark	No		(21)
		DEPENDENT	SPECIAL DISTRIC	TS AND I	MSTUs	STOP	S	TOP HERE	- SIGN AND SUBN	AIT
22.		endent special disti	l prior year ad valorem p ricts, and MSTUs levying				420	\$	3,140,018	(22)
23.	Curr	rent year aggrega	ate rolled-back rate (Li	ne 22 divide	ed by Line 15	, multiplied by 1	,000)	8.090	02 per \$1,000	(23)
24.	Curr	rent year aggrega	ate rolled-back taxes (L	Line 4 multi	plied by Line	23, divided by 1	,000)	\$	3,194,117	(24)
25.	taxii		ating ad valorem taxe lependent districts, an					\$	3,154,557	(25)
26.		rent year propose ,000)	ed aggregate millage r	ate (Line 2:	5 divided by	Line 4, multiplied	d	7.990	00 per \$1,000	(26)
27.		rent year propose 23, minus 1 , mi	ed rate as a percent ch ultiplied by 100)	ange of rol	lled-back ra	te (Line 26 divide	ed by		-1.24 %	(27)
		rst public get hearing	Date :	Time :		Place :				
									est of my knowledg	
	S	Taxing Autho	ority Certification	1.0 11100111110000000000000000000000000		oly with the pr r s. 200.081, F.		ons of s. 200.	065 and the provisi	ons of
	I G	Signature of Chi	ef Administrative Offic	cer:				Date :	:	
	N H	Title:				Contact Nam	ne and	Contact Title	·:	
	E Mailing Address : R E					Physical Add	ress :			
'		City, State, Zip:				Phone Numb	oer :		Fax Number :	

Instructions on page 3

Example 3



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420 R. 5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year :			County:					
Princi	pal Authority :		Taxing Authority :					
Exam	ple 3							
SEC1	TION I: COMPLETED BY PROPERTY AI	PPRAISER						
1.	Current year taxable value of real property for o	perating pur	poses	\$		318,211,989	(1)	
2.	Current year taxable value of personal property	for operatin	g purposes	\$ 68,230,573			(2)	
3.	Current year taxable value of centrally assessed	property for	operating purposes	\$		8,370,544	(3)	
4.	Current year gross taxable value for operating p	\$		394,813,106	(4)			
5.	Current year net new taxable value (Add new construction, additions, rehabilitative					6,686,621	(5)	
6.	Current year adjusted taxable value (Line 4 mine	us Line 5)		\$		388,126,485	(6)	
7.	Prior year FINAL gross taxable value from prior	year applical	ble Form DR-403 series	\$		372,348,876	(7)	
8.	Does the taxing authority include tax increment of worksheets (DR-420TIF) attached. If none, er		reas? If yes, enter number	YES	✓ NO	Number	(8)	
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2				✓ NO	Number	(9)	
_	120	correct to the best of my knowledge.						
	Property Appraiser Certification	I certify the	taxable values above are	correct to t	he best o	f my knowled	lge.	
SIGN HERE	Property Appraiser Certification Signature of Property Appraiser:	I certify the	taxable values above are	Date:	he best o	f my knowled	dge.	
HERE		,	taxable values above are	Ť	he best o	f my knowled	lge.	
HERE	Signature of Property Appraiser:	THORITY in FULL you	r taxing authority will be d	Date :	certifica	,	dge.	
HERE	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUT If this portion of the form is not completed	THORITY in FULL your	r taxing authority will be d ax year. If any line is not ap	Date :	certifica nter -0	,	(10)	
SECT	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mi	THORITY in FULL your ege for the t	r taxing authority will be d ax year. If any line is not ap iusted then use adjusted	Date : enied TRIM oplicable, en	certifica nter -0	tion and		
SECT	Signature of Property Appraiser: TION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422)	in FULL your ege for the table was adjudy and by Line 10, are equence of an	r taxing authority will be d ax year. If any line is not an iusted then use adjusted divided by 1,000) n obligation measured by a	enied TRIM oplicable, et	certifica nter -0	tion and per \$1,000	(10)	
10.	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a cons	in FULL your ege for the to the total lage was adjud by Line 10, to the total lage was adjud by Line 10, to the total lage was adjud by Line 7a for all E	r taxing authority will be d ax year. If any line is not ap iusted then use adjusted divided by 1,000) n obligation measured by a DR-420TIF forms)	enied TRIM pplicable, er	certifica nter -0	tion and per \$1,000 3,065,697	(10)	
10. 11.	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or 1)	in FULL your ege for the to the total age was adjudy Line 10, and the total age was adjudy Line 10 and the total age was adjudy Line 7a for all E	r taxing authority will be d ax year. If any line is not an iusted then use adjusted divided by 1,000) In obligation measured by a DR-420TIF forms)	enied TRIM oplicable, er 8.2. \$	certifica nter -0	tion and per \$1,000 3,065,697	(10) (11) (12)	
10. 11. 12.	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or II) Adjusted prior year ad valorem proceeds (Line 3)	in FULL your ege for the to the total and th	r taxing authority will be d ax year. If any line is not an iusted then use adjusted divided by 1,000) In obligation measured by a DR-420TIF forms)	enied TRIM oplicable, et 8.2. \$	certifica nter -0	per \$1,000 3,065,697 0 3,065,697	(10) (11) (12) (13)	
10. 11. 12. 13.	Signature of Property Appraiser: TION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6 cor II) Adjusted prior year ad valorem proceeds (Line 1) Dedicated increment value, if any (Sum of either Lines II)	in FULL your ege for the tallage was adjud by Line 10, as equence of an Line 7a for all Line 6b or Line 14)	r taxing authority will be d ax year. If any line is not ap iusted then use adjusted divided by 1,000) n obligation measured by a DR-420TIF forms) 2 12) or all DR-420TIF forms)	enied TRIM pplicable, ei 8.2. \$ \$ \$	certifica nter -0	tion and per \$1,000 3,065,697 0 3,065,697 0	(10) (11) (12) (13) (14)	
10. 11. 12. 13. 14.	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or II) Adjusted prior year ad valorem proceeds (Line 1) Dedicated increment value, if any (Sum of either Line Adjusted current year taxable value (Line 6 minus)	in FULL your ege for the tallage was adjud by Line 10, as equence of an Line 7a for all Line 6b or Line 14)	r taxing authority will be d ax year. If any line is not ap iusted then use adjusted divided by 1,000) n obligation measured by a DR-420TIF forms) 2 12) or all DR-420TIF forms)	enied TRIM oplicable, er 8.2. \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	certifica nter -0 334	tion and per \$1,000 3,065,697 0 3,065,697 0 388,126,485	(10) (11) (12) (13) (14) (15)	

- 9									. 49-2
19.	T	YPE of principa	al authority (check	one) Coun	ty	✓ Indepe	ndent Special	District	(19)
				Muni	cipality	Water N	Nanagement I	District	
20.	Α	pplicable taxir	ng authority (check	cone) 📝 Princ	ipal Authority	Depend	dent Special D	istrict	(20)
				MSTU	J	Water N	Nanagement I	District Basin	
21.	ls	millage levied i	n more than one co	unty? (check one)	Yes	✓ No			(21)
		DEPENDENT	SPECIAL DISTRIC	TS AND MSTUs	STOP	STOP HE	ERE - SIGN	AND SUBM	NT
22.		endent speciál distr	prior year ad valorem pricts, and MSTUs levying			20 \$		3,065,697	(22)
23.	Curi	rent year aggrega	te rolled-back rate (Lir	ne 22 divided by Line 1	5, multiplied by 1,0	000)	7.8987	per \$1,000	(23)
24.	Curi	rent year aggrega	ite rolled-back taxes <u>(L</u>	ine 4 multiplied by Lin	e 23, divided by 1,0	000) \$		3,118,510	(24)
25.	taxi		ating ad valorem taxe lependent districts, an					3,118,510	(25)
26.		rent year propose ,000)	ed aggregate millage r	ate (Line 25 divided by	Line 4, multiplied		7.8987	per \$1,000	(26)
27.		rent year propose 23, minus 1 , mu	ed rate as a percent cha ultiplied by 100)	ange of rolled-back ra	ate <mark>(Line 26 divid</mark> ed	d by		0.00%	(27)
į		rst public get hearing	Date :	Time :	Place :				
				I certify the millag	les and rates are	correct to t	he hest of m	v knowleda	
9		Taxing Autho	ority Certification	The millages comeither s. 200.071	ply with the pro	visions of s.		5	
(Signature of Chi	ef Administrative Offic	er:			Date :		
1		Title:			Contact Name	and Contact	t Title :		
F	H E Mailing Address : R		:		Physical Addr	ess:			
ı	-	City, State, Zip:			Phone Number	er:	Fax Nun	nber :	

Instructions on page 3

Example 4



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420 R.5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year :			County:					
Princi	pal Authority :		Taxing Authority:					
Exam	■		Taxing ratherity.					
SECT	TION I: COMPLETED BY PROPERTY AF	PPRAISER		To:				
1.	Current year taxable value of real property for o	perating pur	poses	\$ 1,540,666				
2.	Current year taxable value of personal property	for operatin	g purposes	\$		101,450	(2)	
3.	Current year taxable value of centrally assessed	property for	operating purposes	\$		0	(3)	
4.	Current year gross taxable value for operating p	\$		1,642,116	(4)			
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.) 56,527					56,527	(5)	
6.	6. Current year adjusted taxable value (Line 4 minus Line 5)			\$		1,585,589	(6)	
7.	Prior year FINAL gross taxable value from prior	year applical	ole Form DR-403 series	\$		0	(7)	
8.	Does the taxing authority include tax increment financing areas? If yes, enter number				✓ NO	Number	(8)	
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2				✓ NO	Number	(9)	
	Property Appraiser Certification	I certify the	taxable values above are	correct to the best of my knowledge.				
SIGN	N Signature of Property Appraiser:				Date:			
HERE	Signature of Property Appraiser:			Date:				
	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUT	HORITY		Date :				
		in FULL you		enied TRIM		tion and		
	TION II: COMPLETED BY TAXING AUT If this portion of the form is not completed	in FULL you ege for the t	ax year. If any line is not ap	enied TRIM		tion and per \$1,000	(10)	
SEC1	ITON II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year mi.	in FULL you ege for the t llage was adj	ax year. If any line is not ap iusted then use adjusted	enied TRIM	nter -0		(10)	
SEC1	ITON II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year mi. millage from Form DR-422)	in FULL you ege for the t llage was adj d by Line 10, o equence of ar	ax year. If any line is not ap justed then use adjusted divided by 1,000) n obligation measured by a	enied TRIM oplicable, e	nter -0	per \$1,000	0 10	
10.	If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a cons	in FULL your ege for the t llage was ad, d by Line 10, a equence of ar line 7a for all E	ax year. If any line is not ap justed then use adjusted divided by 1,000) n obligation measured by a DR-420TIF forms)	enied TRIM oplicable, e .00	nter -0	per \$1,000 0	(11)	
10. 11.	If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or Lines 6c	in FULL your ege for the transfer depth of t	ax year. If any line is not ap justed then use adjusted divided by 1,000) n obligation measured by a DR-420TIF forms)	enied TRIM oplicable, e .oo \$	nter -0	per \$1,000 0	(11)	
10. 11. 12.	If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or Line 1) Adjusted prior year ad valorem proceeds (Line 1)	in FULL your ege for the t. Ilage was adj d by Line 10, o equence of ar Line 7a for all E 11 minus Line 66 or Line 7e fo	ax year. If any line is not ap justed then use adjusted divided by 1,000) n obligation measured by a DR-420TIF forms)	enied TRIM oplicable, e .oo \$ \$	nter -0	per \$1,000 0 0	(11) (12) (13)	
10. 11. 12. 13. 14.	If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or L. Adjusted prior year ad valorem proceeds (Line 1 Dedicated increment value, if any (Sum of either Lines Control Dedicated increment value, if any (Sum of either Lines Control Dedicated increment value, if any (Sum of either Lines Control Dedicated increment value, if any (Sum of either Lines Control Dedicated increment value, if any (Sum of either Lines Control Dedicated increment value, if any (Sum of either Lines Control Dedicated increment value, if any (Sum of either Lines Control Dedicated increment value, if any (Sum of either Lines Control Dedicated increment value, if any (Sum of either Lines Control Dedicated increment value, if any (Sum of either Lines Control Dedicated increment value, if any (Sum of either Lines Control Dedicated increment value, if any (Sum of either Lines Control Dedicated increment value, if any (Sum of either Lines Control Dedicated increment value, if any (Sum of either Lines Control Dedicated increment value, if any (Sum of either Lines Control Dedicated increment value, if any (Sum of either Lines Control Dedicated increment value)	in FULL your ege for the t Ilage was adj d by Line 10, o equence of ar ine 7a for all E 11 minus Line 6b or Line 14)	ax year. If any line is not ap justed then use adjusted divided by 1,000) n obligation measured by a 0R-420TIF forms) or all DR-420TIF forms)	enied TRIM oplicable, e .oo \$ \$ \$ \$ \$	nter -0	per \$1,000 0 0	(11) (12) (13) (14)	
10. 11. 12. 13. 14. 15.	If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or Line 1) Adjusted prior year ad valorem proceeds (Line 1) Dedicated increment value, if any (Sum of either Lines Adjusted current year taxable value (Line 6 minutions)	in FULL your ege for the t Ilage was adj d by Line 10, o equence of ar ine 7a for all E 11 minus Line 6b or Line 14)	ax year. If any line is not ap justed then use adjusted divided by 1,000) n obligation measured by a 0R-420TIF forms) or all DR-420TIF forms)	enied TRIM pplicable, e .00 \$ \$ \$ \$ \$ \$	nter -0	per \$1,000 0 0 0 0 1,585,589	(11) (12) (13) (14) (15)	

19.	T	YPE of principa	al authority (check		ty		ent Special District nagement District	(19)
20.	A	pplicable taxir	ng authority (check	one)	ipal Authority		nt Special District nagement District Basin	(20)
21.	ls	millage levied i	n more than one cou	unty? (check one)	Yes	/ No		(21)
		DEPENDENT	SPECIAL DISTRICT	TS AND MSTUs	STOP	STOP HER	E - SIGN AND SUBN	AIT .
22.		endent special distr	prior year ad valorem pr icts, and MSTUs levying a			\$	0	(22)
23.	Curr	ent year aggrega	te rolled-back rate (Lir	ne 22 divided by Line 1	5, multiplied by 1,000	0)	per \$1,000	(23)
24.	Curr	ent year aggrega	te rolled-back taxes (L	ine 4 multiplied by Lin	e 23, divided by 1,000) \$		(24)
25.	taxii		ating ad valorem taxe: ependent districts, an			all \$	4,926	(25)
26.		ent year propose ,000)	d aggregate millage ra	ate (Line 25 divided by	Line 4, multiplied	2.9	9998 per \$1,000	(26)
27.		rent year propose 23, minus 1 , mu	d rate as a percent cha ultiplied by 100)	ange of rolled-back ra	nte (Line 26 divided b	у	%	(27)
		rst public get hearing	Date:	Time :	Place :	'		
				I certify the millag	jes and rates are co	orrect to the	best of my knowledg	e.
	S	Taxing Autho	ority Certification	The millages comeither s. 200.071	CONTRACT CONTRACTOR CO	sions of s. 20	00.065 and the provision	ons of
(l G	Signature of Chie	ef Administrative Offic	er :		Dat	re:	
	N	Title:			Contact Name a	nd Contact Ti	tle:	
1	H E R E	Mailing Address	:		Physical Address	5:		
	<u>-</u> n	City, State, Zip :			Phone Number :		Fax Number :	

Instructions on page 3

Category B: Examples and Instructions

Taxing Authority with Dependent Districts

Taxing authorities with dependent districts or MSTUs will complete section II of Form DR-420.

Example 5 Form DR-420 for the principal authority

Example 6 Form DR-420 for the dependent district or MSTU

New Levy with Dependent Districts

A taxing authority that currently does not levy ad valorem taxes but will levy an ad valorem tax for the upcoming budget year must complete section II of Form DR-420 and enter zero for all prior year fields.

Example 7 Form DR-420 for the principal authority with a new levy

Example 8 Form DR-420 for the dependent districts with a new levy

Example 5



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420 R. 5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year :		County:					
Princi	pal Authority :		Taxing Authority:				
Exam	ple 5		Board of County Commis	sioners			
SECT	TION I: COMPLETED BY PROPERTY AI	PRAISER	I				
1.	Current year taxable value of real property for o	perating pur	poses	\$		992,602,987	(1)
2.	Current year taxable value of personal property	for operating	g purposes	\$ 97,050,241			(2)
3.	Current year taxable value of centrally assessed	property for	operating purposes	\$		4,476,285	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3,				1,	,094,129,513	(4)
5.	Current year net new taxable value (Add new cimprovements increasing assessed value by at I personal property value over 115% of the previous	\$		40,301,690	(5)		
6.	Current year adjusted taxable value (Line 4 mine	us Line 5)		\$	1,	,053,827,823	(6)
7.	Prior year FINAL gross taxable value from prior	year applicat	ole Form DR-403 series	\$		983,748,436	(7)
8.	Does the taxing authority include tax increment of worksheets (DR-420TIF) attached. If none, er		eas? If yes, enter number	☐ YES	✓ NO	Number	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2				✓ NO	Number	(9)
	Property Appraiser Certification	I certify the	taxable values above are o	correct to the best of my knowledge.			
SIGN HERE	Signature of Property Appraiser:			Date:			
SECT	TION II: COMPLETED BY TAXING AUT	HORITY					
3 (1996)	If this portion of the form is not completed possibly lose its millage levy privil	secure or financial formands	THE THE PERSON NAMED IN TH			tion and	
10.	Prior year operating millage levy (If prior year mi millage from Form DR-422)	llage was adj	usted then use adjusted	3.8	924	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplie	d by Line 10, d	divided by 1,000)	\$		3,829,142	(11)
12.	Amount, if any, paid or applied in prior year as a cons dedicated increment value (Sum of either Lines 6c or I			\$		0	(12)
13.	Adjusted prior year ad valorem proceeds (Line	11 minus Line	12)	\$		3,829,142	(13)
14.	Dedicated increment value, if any (Sum of either Line	6b or Line 7e fo	or all DR-420TIF forms)	\$		0	(14)
15.	Adjusted current year taxable value (Line 6 min	us Line 14)		\$	1,	,053,827,823	(15)
16.	Current year rolled-back rate (Line 13 divided by	Line 15, mul	tiplied by 1,000)	3.6	336	per \$1000	(16)
17.	Current year proposed operating millage rate			3.6	336	per \$1000	(17)
18.	Current year proposed operating miliage rate Total taxes to be levied at proposed miliage rate (Line 17 multiplied by Line 4, divided by 1,000)					3,975,629	(18)

Continued on page 2

19.	Т	YPE of principa	al authority (check	one) —	unty			t Special District gement District	(19)
20.	A	pplicable taxir	ng authority (check	cone) 🗸 Pri	ncipal Authority		Dependent :	Special District	(20)
				Ms	STU		Water Mana	gement District Basin	
21.	ls	millage levied i	n more than one co	unty? (check one) Yes	✓	No		(21)
		DEPENDENT	SPECIAL DISTRIC	TS AND MSTUS	STOP	S	TOP HERE	- SIGN AND SUBN	1IT
22.		endent special distr	l prior year ad valorem p ricts, and MSTUs levying			-420	\$	4,249,733	(22)
23.	Curr	ent year aggrega	ate rolled-back rate <i>(Lii</i>	ne 22 divided by Lin	e 15, multiplied by	1,000)	4.032	per \$1,000	(23)
24.	Curr	ent year aggrega	nte rolled-back taxes (L	ine 4 multiplied by	Line 23, divided by	1,000)	\$	4,412,296	(24)
25.	taxir	• • • • • • • • • • • • • • • • • • •	ating ad valorem taxe lependent districts, an	- A A	100	6	\$	4,674,144	(25)
26.		ent year propose ,000)	ed aggregate millage r	ate (Line 25 divided	by Line 4, multiplie	ed .	4.272	20 per \$1,000	(26)
27.		rent year propose 23, minus 1 , mu	ed rate as a percent ch ultiplied by 100)	ange of rolled-bac	k rate (Line 26 divid	led by		5.93 %	(27)
		rst public get hearing	Date :	Time:	Place :				
	S	Taxing Autho	ority Certification	The millages co		rovisio		est of my knowledg 065 and the provisio	
(l G	Signature of Chi	ef Administrative Offic	er :			Date :		
	N H	Title:			Contact Nar	ne and	l Contact Title	11	
	E Mailing Address : R E				Physical Add	dress :			
	E e	City, State, Zip:			Phone Num	ber :		Fax Number :	

Instructions on page 3

Example 6



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420 R. 5/12 Rule 12D-16,002 Florida Administrative Code Effective 11/12

LINCOLO 11/12								
Year :		County:						
Principal Authority :			Taxing Authority:					
Example 6			Library District					
SECTION I: COMPLETED BY PROPERTY APPRAISER								
1.	Current year taxable value of real property for operating purposes			\$	\$ 593,985,360			
2.	Current year taxable value of personal property for operating purposes			\$	50,936,694			
3.	Current year taxable value of centrally assessed property for operating purposes			\$ 0 (3)			(3)	
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)			\$ 644,922,054 (4)				
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)				\$ 31,069,546 (5)			
6.	Current year adjusted taxable value (Line 4 minus Line 5)			\$ 613,852,508 (6)				
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series			\$ 565,766,423 (7)			(7)	
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0			YES	✓ NO	Number	(8)	
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0			☐ YES	✓ NO	Number	(9)	
	Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.							
SIGN HERE	Signature of Property Appraiser:			Date:				
SECTION II: COMPLETED BY TAXING AUTHORITY								
If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0								
10.	Prior year operating millage levy (If prior year millage was adjusted then use adjusted millage from Form DR-422)			.7434 per \$1,000		per \$1,000	(10)	
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000)			\$ 420,591 ((11)	
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (Sum of either Lines 6c or Line 7a for all DR-420TIF forms)			\$ 0 (12)			(12)	
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Line 12)			\$ 420,591 (13			(13)	
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all DR-420TIF forms)			\$ 0 (14			(14)	
15.	Adjusted current year taxable value (Line 6 minus Line 14)			\$ 613,852,508 (15			(15)	
16.	Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000)			.68	.6852 per \$1000 (1			
17.	Current year proposed operating millage rate			1.0	1.0831 per \$1000			
18.	Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000)			\$ 698,515 (18)			(18)	

Continued on page 2

									, 500
19.	Т	YPE of principa	al authority (check	one) —	County Municipality		EMMERIES ID IN	t Special District gement District	(19)
20.	А	pplicable taxir	ng authority (check		Principal Authority	✓	•	Special District	(20)
				I	MSTU		Water Mana	gement District Basin	
21.	ls	millage levied i	n more than one co	unty? (check oi	ne) Yes	✓	No		(21)
		DEPENDENT	SPECIAL DISTRIC	TS AND MST	Us STOP	S	TOP HERE	- SIGN AND SUBN	ΛIT
22.		endent special disti	l prior year ad valorem p ricts, and MSTUs levying			R-420	\$		(22)
23.	Curi	rent year aggrega	te rolled-back rate (Lin	ne 22 divided by L	ine 15, multiplied by	1,000)		per \$1,000	(23)
	_	A 100000 10000					\$	**	(24)
	 4. Current year aggregate rolled-back taxes (Line 4 multiplied by Line Enter total of all operating ad valorem taxes proposed to be levied taxing authority, all dependent districts, and MSTUs, if any. (The subsequence of the sub				e levied by the princ	ipal	\$		(25)
26.	Current was proposed aggregate millage rate			ate (Line 25 divid	te (Line 25 divided by Line 4, multiplied			per \$1,000	(26)
27.		rent year propose 23, minus 1 , mi	ed rate as a percent ch ultiplied by 100)	ange of rolled-ba	ack rate (Line 26 divid	ded by		%	(27)
j		rst public get hearing	Date :	Time :	Place :				
				I certify the n	nillages and rates a	are cor	rect to the b	est of my knowledg	e.
	s	Taxing Autho	ority Certification	The millages	_	rovisio		065 and the provision	
	l G	Signature of Chi	ef Administrative Offic	er:			Date :	1	
-	N Title:			Contact Na	me and	Contact Title	11		
I F	E Mailing Address :			Physical Ad	dress :				
	City, State, Zip :				Phone Num	nber :		Fax Number :	



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420 R. 5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year :			County:					
Princi	pal Authority :		Taxing Authority:					
Exam	ple 7		City					
SECT	TION I: COMPLETED BY PROPERTY AI	PPRAISER	5					
1.	Current year taxable value of real property for o	perating pur	poses	\$		3,395,644	(1)	
2.	Current year taxable value of personal property	for operatin	g purposes	\$		229,290	(2)	
3.	Current year taxable value of centrally assessed	property for	operating purposes	\$ 0				
4.	Current year gross taxable value for operating p	ourposes (Lir	ne 1 plus Line 2 plus Line 3)) \$ 3,624,934				
5.	Current year net new taxable value (Add new cimprovements increasing assessed value by at I personal property value over 115% of the previous	east 100%, a	nnexations, and tangible	\$ 75,861			(5)	
6.	Current year adjusted taxable value (Line 4 mine	us Line 5)		\$		3,549,073	(6)	
7.	Prior year FINAL gross taxable value from prior	ble Form DR-403 series	\$		0	(7)		
8.	Does the taxing authority include tax increment of worksheets (DR-420TIF) attached. If none, er	YES	✓ NO	Number	(8)			
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2				✓ NO	Number	(9)	
	Property Appraiser Certification	I certify the	taxable values above are	correct to the best of my knowledge.				
SIGN HERE	Property Appraiser Certification I certify the taxable values above an Signature of Property Appraiser:							
JILIXL				Date :				
	TION II: COMPLETED BY TAXING AUT	THORITY		Date :				
		in FULL you	a proprogrammer in the contract of the contrac	enied TRIM		tion and		
	TON II: COMPLETED BY TAXING AUT If this portion of the form is not completed	in FULL you ege for the t	ax year. If any line is not ap	enied TRIM oplicable, e		tion and per \$1,000	(10)	
SECT	TON II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mi	in FULL you ege for the t	ax year. If any line is not ap iusted then use adjusted	enied TRIM oplicable, e	nter -0		(10)	
SECT 10.	ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422)	in FULL your ege for the t illage was adj d by Line 10, c equence of ar	ax year. If any line is not ap justed then use adjusted divided by 1,000) n obligation measured by a	enied TRIM oplicable, e .00	nter -0	per \$1,000	0 0	
10.	ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a consideration.	in FULL your ege for the t illage was ad, d by Line 10, d sequence of ar Line 7a for all E	ax year. If any line is not ap iusted then use adjusted divided by 1,000) n obligation measured by a DR-420TIF forms)	enied TRIM oplicable, e .oc	nter -0	per \$1,000 0	(11)	
10. 11.	ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or 1)	in FULL your ege for the t illage was adj d by Line 10, sequence of ar Line 7a for all L 11 minus Line	ax year. If any line is not ap iusted then use adjusted divided by 1,000) In obligation measured by a DR-420TIF forms)	enied TRIM oplicable, e .oc \$	nter -0	per \$1,000 0	(11)	
10. 11. 12.	ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or II) Adjusted prior year ad valorem proceeds (Line)	in FULL your ege for the to th	ax year. If any line is not ap iusted then use adjusted divided by 1,000) In obligation measured by a DR-420TIF forms)	enied TRIM oplicable, e .oc \$	nter -0	per \$1,000 0 0	(11) (12) (13)	
10. 11. 12. 13. 14.	ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or Id) Adjusted prior year ad valorem proceeds (Line Dedicated increment value, if any (Sum of either Line	in FULL your ege for the t illage was adj d by Line 10, or sequence of an Line 7a for all E 11 minus Line 6b or Line 7e for us Line 14)	ax year. If any line is not ap iusted then use adjusted divided by 1,000) n obligation measured by a DR-420TIF forms) 2 12) or all DR-420TIF forms)	enied TRIM oplicable, e .oc \$ \$ \$ \$ \$	nter -0	per \$1,000 0 0	(11) (12) (13) (14)	
10. 11. 12. 13. 14. 15.	ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or II) Adjusted prior year ad valorem proceeds (Line II) Dedicated increment value, if any (Sum of either Line Adjusted current year taxable value (Line 6 mining)	in FULL your ege for the t illage was adj d by Line 10, or sequence of an Line 7a for all E 11 minus Line 6b or Line 7e for us Line 14)	ax year. If any line is not ap iusted then use adjusted divided by 1,000) n obligation measured by a DR-420TIF forms) 2 12) or all DR-420TIF forms)	enied TRIM oplicable, e .oc \$ \$ \$ \$ \$ \$ \$.oc	nter -0	per \$1,000 0 0 0 0 3,549,073	(11) (12) (13) (14) (15)	

19.	Т	YPE of principa	al authority (check	one)	ounty		Independent	t Special District	(19)
				✓ N	Municipality		Water Manag	gement District	
20.	Α	pplicable taxir	ng authority (check	(one) 🗸 P	rincipal Authority		Dependent S	Special District	(20)
				A	MSTU		Water Manag	gement District Basin	
21.	ls	millage levied i	n more than one co	unty? (check on	ie) Yes	√	No		(21)
		DEPENDENT	SPECIAL DISTRIC	TS AND MSTU	STOP	ST	OP HERE -	- SIGN AND SUBM	1IT
22.		endent speciál disti	l prior year ad valorem p ricts, and MSTUs levying			-420	\$	0	(22)
23.	Curr	rent year aggrega	ate rolled-back rate (Lin	ne 22 divided by Li	ine 15, multiplied by	1,000)	.0000	per \$1,000	(23)
24.	Curr	rent year aggrega	ate rolled-back taxes (L	ine 4 multiplied b	y Line 23, divided by	1,000)	\$	0	(24)
25.	Enter total of all operating ad valorem taxe taxing authority, all dependent districts, an DR-420 forms)						\$	0	(25)
26.	Current was proposed aggregate millage rate			ate (Line 25 divide	te (Line 25 divided by Line 4, multiplied			per \$1,000	(26)
27.		rent year propose 23, minus 1 , mi		ange of rolled-back rate (Line 26 divided by				0.00 %	(27)
į		rst public get hearing	Date :	Time :	Place :				
			1	2-2				est of my knowledg	
•	5	Taxing Autho	ority Certification	6 000 0 000 0 000 0 000 0 0 0 0 0 0 0 0	comply with the pi 171 or s. 200.081, F.		ns of s. 200.0	065 and the provision	ons of
	Í G	Signature of Chi	ef Administrative Offic	cer:			Date:		
	N Title:			Contact Nan	ne and (Contact Title	1		
Î	H			Physical Add	dress :				
353	₹ F								
•	City, State, Zip:				Phone Num	ber :	Fax Number :		



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420 R. 5/12 Rule 12D-16,002 Florida Administrative Code Effective 11/12

Year :			County:				
Princi	pal Authority :		Taxing Authority:				
Exam	ple 8		Fire Control District				
SECT	TION I: COMPLETED BY PROPERTY AI	PPRAISER					
1.	Current year taxable value of real property for o	perating pur	poses	\$		3,395,644	(1)
2.	Current year taxable value of personal property	for operating	g purposes	\$		229,290	(2)
3.	Current year taxable value of centrally assessed	property for	operating purposes	\$ 0			(3)
4.	Current year gross taxable value for operating p	ourposes (Lin	ne 1 plus Line 2 plus Line 3)	\$ 3,624,93			(4)
5.	Current year net new taxable value (Add new comprovements increasing assessed value by at lepersonal property value over 115% of the previous	east 100%, a	nnexations, and tangible	\$ 75,861			(5)
6.	Current year adjusted taxable value (Line 4 mine	us Line 5)		\$		3,549,073	(6)
7.	Prior year FINAL gross taxable value from prior	year applical	ole Form DR-403 series	\$		0	(7)
8.	Does the taxing authority include tax increment of worksheets (DR-420TIF) attached. If none, er	reas? If yes, enter number	YES	✓ NO	Number	(8)	
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0				✓ NO	Number	(9)
	Property Appraiser Certification	I certify the	taxable values above are	correct to t	he best o	f my knowled	lge.
SIGN HERE	Signature of Property Appraiser:			Date:			
SECT	TION II: COMPLETED BY TAXING AUT	HORITY					
	If this portion of the form is not completed	in FULL your					
	possibly lose its miliage levy privil	reces or Sherral Streets	r taxing authority will be d ax year. If any line is not ap			tion and	
10.	Prior year operating millage levy (If prior year mi millage from Form DR-422)	ege for the t	ax year. If any line is not ap	plicable, e		per \$1,000	(10)
10.	Prior year operating millage levy (If prior year mi	ege for the ta llage was adj	ax year. If any line is not ap fusted then use adjusted	plicable, e	nter -0	-	(10) (11)
	Prior year operating millage levy (If prior year mi millage from Form DR-422)	ege for the tallage was adjud by Line 10, or sequence of an	ax year. If any line is not ap justed then use adjusted divided by 1,000) n obligation measured by a	oplicable, e	nter -0	per \$1,000	0 0
11.	Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a cons	ege for the ta llage was adj d by Line 10, c equence of ar Line 7a for all E	ax year. If any line is not ap iusted then use adjusted divided by 1,000) n obligation measured by a DR-420TIF forms)	pplicable, e .oo \$	nter -0	per \$1,000	(11)
11.	Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or Lines 1)	ege for the ti llage was adj d by Line 10, c equence of ar Line 7a for all E 11 minus Line	ax year. If any line is not ap justed then use adjusted divided by 1,000) n obligation measured by a DR-420TIF forms)	pplicable, e .oo \$	nter -0	per \$1,000 0	(11)
11. 12.	Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6 cor Line) Adjusted prior year ad valorem proceeds (Line)	ege for the ta llage was adj d by Line 10, o equence of ar Line 7a for all E 11 minus Line 6b or Line 7e fo	ax year. If any line is not ap justed then use adjusted divided by 1,000) n obligation measured by a DR-420TIF forms)	splicable, e	nter -0	per \$1,000 0	(11) (12) (13)
11. 12. 13. 14.	Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or Line) Adjusted prior year ad valorem proceeds (Line) Dedicated increment value, if any (Sum of either Line)	ege for the ta llage was adj d by Line 10, c equence of ar Line 7a for all E 11 minus Line 6b or Line 7e fo us Line 14)	ax year. If any line is not ap justed then use adjusted divided by 1,000) n obligation measured by a DR-420TIF forms) 12) or all DR-420TIF forms)	splicable, e	nter -0	per \$1,000 0	(11) (12) (13) (14)
11. 12. 13. 14.	Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6 or Line) Adjusted prior year ad valorem proceeds (Line) Dedicated increment value, if any (Sum of either Line) Adjusted current year taxable value (Line 6 minus)	ege for the ta llage was adj d by Line 10, c equence of ar Line 7a for all E 11 minus Line 6b or Line 7e fo us Line 14)	ax year. If any line is not ap justed then use adjusted divided by 1,000) n obligation measured by a DR-420TIF forms) 12) or all DR-420TIF forms)	\$ \$ \$ \$ \$ \$ \$ \$ \$	nter -0	per \$1,000 0 0 3,549,073	(11) (12) (13) (14) (15)
11. 12. 13. 14. 15.	Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or Line) Adjusted prior year ad valorem proceeds (Line) Dedicated increment value, if any (Sum of either Line) Adjusted current year taxable value (Line 6 minus) Current year rolled-back rate (Line 13 divided by	ege for the ta llage was adj d by Line 10, o equence of ar Line 7a for all E 11 minus Line 6b or Line 7e fo us Line 14) v Line 15, mul	ax year. If any line is not ap justed then use adjusted divided by 1,000) n obligation measured by a 0R-420TIF forms) 12) or all DR-420TIF forms)	\$ \$ \$ \$ \$ \$ \$ \$ \$	nter -0	per \$1,000 0 0 3,549,073 per \$1000	(11) (12) (13) (14) (15) (16)

19.	Т	YPE of principa	al authority (check	one)	County ✓ Munici				t Special District gement District	(19)
20.	A	pplicable taxir	ng authority (check	cone) [Princip MSTU	al Authority	✓		Special District gement District Basin	(20)
21.	ls	millage levied i	n more than one co	unty? (chec		Yes	✓	No	5	(21)
		DEPENDENT	SPECIAL DISTRIC	TS AND M	STUs	STOP	S	TOP HERE	- SIGN AND SUBN	AIT .
22.		endent speciál disti	l prior year ad valorem p ricts, and MSTUs levying				20	\$	0	(22)
23.	Curi	ent year aggrega	ite rolled-back rate (Li	ne 22 divided	by Line 15,	multiplied by 1,	000)	.000.	0 per \$1,000	(23)
24.	Curi	ent year aggrega	ite rolled-back taxes (L	Line 4 multipl	ied by Line	23, divided by 1,	000)	\$	0	(24)
25.	Enter total of all operating ad valorem taxes (Laxing authority, all dependent districts, and DR-420 forms)							\$	0	(25)
26.	Current war proposed aggregate millage		ate (Line 25 divided by Line 4, multiplied		.000.	0 per \$1,000	(26)			
27.		rent year propose 23, minus 1 , me		ange of rolled-back rate (Line 26 divided by				0.00%	(27)	
		rst public get hearing	Date :	Time :		Place :				
			1						est of my knowledg	
	S	Taxing Autho	ority Certification			ly with the pro s. 200.081, F.S		ns of s. 200.	065 and the provision	ons of
(l G	Signature of Chi	ef Administrative Offic	cer:				Date:	9	
	N Title:				Contact Name	e and	Contact Title	::		
I	E Mailing Address :				Physical Addr	ess:				
	City, State, Zip :					Phone Numb	er:		Fax Number :	

Category C: Examples and Instructions

Multi-County Taxing Authorities

Multi-county taxing authorities will complete section II of Form DR-420.

Example 9 Form DR-420 for the multi-county taxing authority

Example 10 Form DR-420 for the multi-county taxing authority

All multi-county taxing authorities need a completed DR-420 recap.

Example 11 Form DR-420 recap for the multi-county taxing authority



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420 R. 5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year :		County:						
Princi	pal Authority :		Taxing Authority :					
Exam	ple 9		City of River Springs					
SECT	ION I: COMPLETED BY PROPERTY AI	PPRAISER						
1.	Current year taxable value of real property for o	perating purp	ooses	\$		4,140,430	(1)	
2.	Current year taxable value of personal property	for operating	g purposes	\$ 685,958				
3.	Current year taxable value of centrally assessed	property for	operating purposes	\$ 12,910				
4.	Current year gross taxable value for operating p	ourposes (Line	e 1 plus Line 2 plus Line 3)	\$	(4)			
5.	Current year net new taxable value (Add new comprovements increasing assessed value by at lepersonal property value over 115% of the previous	east 100%, ar	nnexations, and tangible	\$			(5)	
6.	Current year adjusted taxable value (Line 4 mine	us Line 5)		\$		4,839,298	(6)	
7.	Prior year FINAL gross taxable value from prior	year applicab	ole Form DR-403 series	\$		4,551,003	(7)	
8.	Does the taxing authority include tax increment of worksheets (DR-420TIF) attached. If none, er	eas? If yes, enter number	YES	□ NO	Number	(8)		
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0				□ NO	Number	(9)	
	2							
	Property Appraiser Certification	I certify the	taxable values above are	correct to t	he best of	f my knowled	lge.	
SIGN HERE	Property Appraiser Certification Signature of Property Appraiser:	I certify the	taxable values above are o	Date :	he best of	f m y knowled	lge.	
HERE		,	taxable values above are o	Ĭ	he best of	f my knowled	lge.	
HERE	Signature of Property Appraiser:	THORITY in FULL your	taxing authority will be d	Date :	certificat	,	lge.	
HERE	Signature of Property Appraiser: TON II: COMPLETED BY TAXING AUT If this portion of the form is not completed	THORITY in FULL your ege for the ta	taxing authority will be d ox year. If any line is not ap	Date :	certificat nter -0	,	(10)	
SECT	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mi	THORITY in FULL your ege for the ta llage was adju	taxing authority will be d ox year. If any line is not ap usted then use adjusted	Date : enied TRIM	certificat nter -0	ion and		
SECT	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422)	THORITY in FULL your ege for the ta llage was adju d by Line 10, a	taxing authority will be don't year. If any line is not apusted then use adjusted livided by 1,000) obligation measured by a	enied TRIM oplicable, er 2.00	certificat nter -0	ion and per \$1,000	(10)	
10.	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie Amount, if any, paid or applied in prior year as a cons	in FULL your ege for the tallage was adjuded by Line 10, all equence of an Line 7a for all Di	taxing authority will be d ix year. If any line is not ap usted then use adjusted livided by 1,000) obligation measured by a R-420TIF forms)	enied TRIM oplicable, er	certificat nter -0	ion and per \$1,000	(10)	
10. 11.	Signature of Property Appraiser: TON II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or L	FHORITY in FULL your ege for the ta flage was adju d by Line 10, a sequence of an Line 7a for all Di 11 minus Line	taxing authority will be d ix year. If any line is not ap usted then use adjusted livided by 1,000) obligation measured by a R-420TIF forms)	enied TRIM pplicable, er 2.00	certificat nter -0	ion and per \$1,000 9,102	(10) (11) (12)	
10. 11. 12. 13.	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or Ladjusted prior year ad valorem proceeds (Line)	rHORITY in FULL your ege for the ta llage was adju d by Line 10, a sequence of an Line 7a for all Da 11 minus Line 6b or Line 7e fo	taxing authority will be d ix year. If any line is not ap usted then use adjusted livided by 1,000) obligation measured by a R-420TIF forms)	enied TRIM pplicable, er 2.00 \$	certificat nter -0	ion and per \$1,000 9,102	(10) (11) (12) (13)	
10. 11. 12. 13. 14.	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6 c or Id) Adjusted prior year ad valorem proceeds (Line 2) Dedicated increment value, if any (Sum of either Line)	in FULL your ege for the ta llage was adjuded by Line 10, a sequence of an Line 7a for all Difference for a line 11 minus Line 6b or Line 7e for us Line 14)	taxing authority will be dix year. If any line is not apusted then use adjusted livided by 1,000) obligation measured by a R-420TIF forms) 12) r all DR-420TIF forms)	enied TRIM pplicable, er 2.00 \$ \$ \$ \$	certificat nter -0	ion and per \$1,000 9,102	(10) (11) (12) (13) (14)	
10. 11. 12. 13. 14. 15.	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6 or 1) Adjusted prior year ad valorem proceeds (Line) Dedicated increment value, if any (Sum of either Line) Adjusted current year taxable value (Line 6 mine)	in FULL your ege for the ta llage was adjuded by Line 10, a sequence of an Line 7a for all Difference for a line 11 minus Line 6b or Line 7e for us Line 14)	taxing authority will be dix year. If any line is not apusted then use adjusted livided by 1,000) obligation measured by a R-420TIF forms) 12) r all DR-420TIF forms)	enied TRIM oplicable, er 2.00 \$ \$ \$ \$ \$ \$ \$ \$	certificat nter -0 000	ion and per \$1,000 9,102 9,102 4,839,298	(10) (11) (12) (13) (14) (15)	

19.	TYPE of principal authority (check	one) Count	У	Independent	: Special District	(19)
200,000		✓ Munic	pality	Water Manag	gement District	
20.	Applicable taxing authority (checl	k one) Princip	oal Authority	Dependent S	Special District	(20)
		✓ MSTU		Water Manag	gement District Basin	
21.	Is millage levied in more than one co	unty? (check one)	✓ Yes	No		(21)
	DEPENDENT SPECIAL DISTRIC	TS AND MSTUs	STOP S	TOP HERE -	SIGN AND SUBM	NIT.
22.	Enter the total adjusted prior year ad valorem p dependent special districts, and MSTUs levying forms)			\$	0	(22)
23.	Current year aggregate rolled-back rate (Li	ne 22 divided by Line 15	, multiplied by 1,000)	.0000	per \$1,000	(23)
24.	Current year aggregate rolled-back taxes (Line 4 multiplied by Line	23, divided by 1,000)	\$	0	(24)
25.	Enter total of all operating ad valorem taxe taxing authority, all dependent districts, ar DR-420 forms)			\$	0	(25)
26.	Current year proposed aggregate millage r	rate (Line 25 divided by I	ine 4, multiplied	.0000.	per \$1,000	(26)
27.	Current year proposed rate as a percent ch Line 23, minus 1, multiplied by 100)	ange of rolled-back rat	e (Line 26 divided by		0.00%	(27)
ı	First public Date : budget hearing	Time :	Place :	1		
		I certify the millage	es and rates are cor	rect to the be	est of my knowledg	e.
	Taxing Authority Certification	The millages compeither s. 200.071 or	Chief Owner state of the Control of	ons of s. 200.0	065 and the provision	ons of
	Signature of Chief Administrative Office G	cer:		Date:		
-	N Title:		Contact Name and	d Contact Title	Į.	
I	H		Physical Address :			
	City, State, Zip:		Phone Number :		Fax Number :	



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420 R.5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year :		County: Baker					
Princi	pal Authority :	Taxing Authority:					
Exam	ple 10	City of River Springs					
SECT	TION I: COMPLETED BY PROPERTY APPRAISER	<u>.</u>					
1.	Current year taxable value of real property for operating purp	poses	\$		8,030,521	(1)	
2.	Current year taxable value of personal property for operating	g purposes	\$ 608,786				
3.	Current year taxable value of centrally assessed property for	operating purposes	\$		10,246	(3)	
4.	Current year gross taxable value for operating purposes (Line	e 1 plus Line 2 plus Line 3)	\$ 8,649,553				
5.	Current year net new taxable value (Add new construction, a improvements increasing assessed value by at least 100%, ar personal property value over 115% of the previous year's val	nnexations, and tangible	\$		37,288	(5)	
6.	Current year adjusted taxable value (Line 4 minus Line 5)		\$		8,612,265	(6)	
7.	Prior year FINAL gross taxable value from prior year applicab	ole Form DR-403 series	\$		9,214,395	(7)	
8.	Does the taxing authority include tax increment financing are of worksheets (DR-420TIF) attached. If none, enter 0	YES	✓ NO	Number	(8)		
9.	Does the taxing authority levy a voted debt service millage o years or less under s. 9(b), Article VII, State Constitution? If ye DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached	YES	✓ NO	Number	(9)		
	Property Appraiser Certification I certify the	taxable values above are	correct to the best of my knowledge.				
SIGN HERE	Signature of Property Appraiser:		Date :				
SECT	TION II: COMPLETED BY TAXING AUTHORITY						
	If this portion of the form is not completed in FULL your possibly lose its millage levy privilege for the ta				ion and		
10.	Prior year operating millage levy (If prior year millage was adjumillage from Form DR-422)	usted then use adjusted	2.0	000	per \$1,000	(10)	
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10, a	divided by 1,000)	\$		18,429	(11)	
12.	Amount, if any, paid or applied in prior year as a consequence of an dedicated increment value (Sum of either Lines 6c or Line 7a for all D		\$			(12)	
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Line	12)	\$		18,429	(13)	
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e fo	or all DR-420TIF forms)	\$			(14)	
15.	Adjusted current year taxable value (Line 6 minus Line 14)		\$		8,612,265	(15)	
16.	Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000)			398	per \$1000	(16)	
	current year folica back rate (Eme 13 annaea by Eme 13, man	inplica by 1,000)			p +	(10)	
17.	Current year proposed operating millage rate	inplica by 1,000)	2.0	000	per \$1000	(17)	

19.	Т	YPE of principa	al authority (check	one) Cou	nty		Independent	t Special District	(19)
				✓ Mur	icipality		Water Manag	gement District	
20.	А	pplicable taxir	ng authority (check	cone) 🗸 Prin	cipal Authority			Special District	(20)
					U		water Manag	gement District Basin	
21.	ls	millage levied i	n more than one co	unty? (check one)	✓ Yes		No		(21)
		DEPENDENT	SPECIAL DISTRIC	TS AND MSTUs	STOP	ST	OP HERE -	- SIGN AND SUBN	1IT
22.		endent special distr	l prior year ad valorem pricts, and MSTUs levying			-420	\$		(22)
23.	Curr	ent year aggrega	te rolled-back rate (Lin	ne 22 divided by Line	15, multiplied by 1	1,000)		per \$1,000	(23)
24.	Curr	ent vear aggrega	te rolled-back taxes (L	ine 4 multiplied by Li	ne 23. divided by	1.000)	\$		(24)
	0000000	, , , , , , , , , , , , , , , , , , , ,	RAPPLE BESCHOOLSEAST ACCORDINATES STREET-BOOK & D.	and the second s	and the same of th		2		8 8
25.	Enter total of all operating ad valorem taxes proposed taxing authority, all dependent districts, and MSTUs, if DR-420 forms)						\$		(25)
26.	Current year proposed aggregate millage re			ate (Line 25 divided b	ate (Line 25 divided by Line 4, multiplied			per \$1,000	(26)
27.		rent year propose 23, minus 1 , mu	d rate as a percent challtiplied by 100)	ange of rolled-back	ate (Line 26 divid	ed by		%	(27)
ı		rst public get hearing	Date :	Time :	Place :				
				L certify the milla	ges and rates a	re corre	ect to the be	est of my knowledg	e.
	2	Taxing Autho	ority Certification		nply with the pi	rovisior		065 and the provision	
	, I G	Signature of Chi	ef Administrative Offic	er:			Date:		
	N Title:			Contact Nan	ne and (Contact Title	i.		
	1								
F	E Mailing Address :			Physical Ado	dress :				
	City, State, Zip :			Phone Numl	ber :		Fax Number :		



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420 R. 5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year :			County : Baker					
Princi	pal Authority :		Taxing Authority:					
Exam	ple 11		Re-Cap - City of River Spri	ngs				
SECT	TION I: COMPLETED BY PROPERTY APPR	AISER						
1.	Current year taxable value of real property for opera	ating purp	ooses	\$		12,170,951	(1)	
2.	Current year taxable value of personal property for o	operating	purposes	\$		1,294,744	(2)	
3.	Current year taxable value of centrally assessed prop	perty for	operating purposes	\$ 23,156				
4.	Current year gross taxable value for operating purpo	oses (Line	e 1 plus Line 2 plus Line 3)	\$		13,488,851	(4)	
5.	Current year net new taxable value (Add new const improvements increasing assessed value by at least personal property value over 115% of the previous y	100%, ar	nnexations, and tangible	\$		37,288	(5)	
6.	Current year adjusted taxable value (Line 4 minus Lin	ne 5)		\$		13,451,563	(6)	
7.	Prior year FINAL gross taxable value from prior year	applicab	ole Form DR-403 series	\$		13,765,398	(7)	
8.	Does the taxing authority include tax increment fina of worksheets (DR-420TIF) attached. If none, enter	☐ YES	✓ NO	Number	(8)			
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0				✓ NO	Number	(9)	
	Property Appraiser Certification Lce	ertify the	taxable values above are o	correct to the best of my knowledge.				
SIGN HERE	Signature of Property Appraiser:			Date :				
SEC1	TION II: COMPLETED BY TAXING AUTHO	RITY						
	If this portion of the form is not completed in F possibly lose its millage levy privilege					tion and		
10.	Prior year operating millage levy (If prior year millage millage from Form DR-422)	e was adji	usted then use adjusted	2.00	000	per \$1,000	(10)	
11.	Prior year ad valorem proceeds (Line 7 multiplied by	Line 10, a	livided by 1,000)	\$		27,531	(11)	
12.	Amount, if any, paid or applied in prior year as a conseque dedicated increment value (Sum of either Lines 6c or Line 7			\$			(12)	
13.	Adjusted prior year ad valorem proceeds (Line 11 m	inus Line	12)	\$		27,531	(13)	
14.	Dedicated increment value, if any (Sum of either Line 6b or	r Line 7e fo	r all DR-420TIF forms)	\$			(14)	
15.	Adjusted current year taxable value (Line 6 minus Lin	ne 14)		\$		13,451,563	(15)	
16.	Current year rolled-back rate (Line 13 divided by Line	e 15, mult	iplied by 1,000)	2.0	467	per \$1000	(16)	
17.	Current year proposed operating millage rate				000	per \$1000	(17)	
18.	Total taxes to be levied at proposed millage rate. (Line 17 multiplied by Line 4 divided)					26,978	(18)	

19.	Т	YPE of principa	al authority (check	one) —	ounty unicipality			t Special District gement District	(19)
20.	А	pplicable taxir	ng authority (check		incipal Authority			Special District	(20)
21.	ls	millage levied i	n more than one co				No		(21)
		DEPENDENT	SPECIAL DISTRIC	TS AND MSTU	STOP	STO	OP HERE -	SIGN AND SUBM	TIP
22.		endent special disti	l prior year ad valorem pricts, and MSTUs levying			420 \$		27,531	(22)
23.	Curi	rent year aggrega	te rolled-back rate (Lir	ne 22 divided by Lir	ne 15, multiplied by 1	,000)	2.046	7 per \$1,000	(23)
24.	Curi	rent year aggrega	ite rolled-back taxes (L	ine 4 multiplied by	Line 23, divided by 1	,000) \$	7 6 6 8	27,608	(24)
25.	Current year aggregate rolled-back taxes (Line Enter total of all operating ad valorem taxes pr taxing authority, all dependent districts, and M DR-420 forms)				300			26,978	(25)
26.	Current very proposed aggregate millage			ate (Line 25 divided by Line 4, multiplied			2.000	0 per \$1,000	(26)
27.		rent year propose 23, minus 1 , mi		ange of rolled-back rate (Line 26 divided by				-2.28 %	(27)
ĺ		rst public get hearing	Date:	Time:	Place :				
]	Taxing Authority Certification S I Signature of Chief Administrative Offi			The millages of either s. 200.07		ovisions		est of my knowledg 965 and the provisio	
	N Title:			Contact Name and		ne and C	ontact Title	1	
F	E Mailing Address :				Physical Add	lress :			
	City, State, Zip:			Phone Numb	oer :		Fax Number :		

Certification of Taxable Value (Form DR-420): Category D

Examples and Instructions

Water Management Districts

The water management districts without basins will complete section II of Form DR-420.

Example 12 Form DR-420 for the water management districts

Example 13 Form DR-420 for the water management districts

Example 14 Form DR-420 for the water management districts

Example 15 Form DR-420 for the water management districts

All water management districts need a completed Form DR-420 recap.

Example 16 Form DR-420 recap for the water management districts

The water management districts with basins will complete section II of Form DR-420.

Example 17 Form DR-420 for the water management districts

Example 18 Form DR-420 for the water management districts

Example 19 Form DR-420 for the water management districts

Example 20 Form DR-420 for the water management districts

Example 21 Form DR-420 for the water management districts

Example 22 Form DR-420 for the water management districts

Example 23 Form DR-420 for the water management districts

All water management districts need a completed Form DR-420 recap.



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420 R. 5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year :		County:	Alachua				
Princi	pal Authority :	Taxing Auth	ority :				
Exam	ple 12 County 1 of 4	Water Mana	gement Distr	rict			
SECT	ION I: COMPLETED BY PROPERTY APPRAISER						
1.	Current year taxable value of real property for operating pur	poses		\$		475,246,420	(1)
2.	Current year taxable value of personal property for operating	g purposes		\$		113,630,505	(2)
3.	Current year taxable value of centrally assessed property for	operating pu	irposes	\$ 9,990,930 (3			
4.	Current year gross taxable value for operating purposes (Lin	e 1 plus Line 2	2 plus Line 3)	\$		598,867,855	(4)
5.	Current year net new taxable value (Add new construction, improvements increasing assessed value by at least 100%, ar personal property value over 115% of the previous year's val	nnexations, a	nd tangible	\$ 21,505,772			(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)			\$		577,362,083	(6)
7.	Prior year FINAL gross taxable value from prior year applicat	403 series	\$		570,517,005	(7)	
8.	Does the taxing authority include tax increment financing ar of worksheets (DR-420TIF) attached. If none, enter 0	nter number	☐ YES	✓ NO	Number	(8)	
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0				✓ NO	Number	(9)
	Property Appraiser Certification I certify the	taxable valu	es above are o	correct to t	he best o	f my knowled	lge.
SIGN HERE	Signature of Property Appraiser:			Date :			
SECT	ION II: COMPLETED BY TAXING AUTHORITY						
	If this portion of the form is not completed in FULL your possibly lose its millage levy privilege for the ta	Antonional Differential	AND THE SECOND S			ion and	
10.	Prior year operating millage levy (If prior year millage was adj millage from Form DR-422)	usted then us	e adjusted	.30	00	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10, o	divided by 1,0	00)	\$		171,155	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an dedicated increment value (Sum of either Lines 6c or Line 7a for all D			\$			(12)
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Line	12)		\$		171,155	(13)
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e for	or all DR-420TIF	forms)	\$			(14)
15.	Adjusted current year taxable value (Line 6 minus Line 14)			\$		577,362,083	(15)
16.	Current year rolled-back rate (Line 13 divided by Line 15, mult	tiplied by 1,00	00)	.29	64	per \$1000	(16)
17.	Current year proposed operating millage rate			.30	000	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate (Line 17 mb by 1,000)	ne 4, divided	\$		179,660	(18)	

19.	Т	YPE of principa	al authority (check	one)	County			2. 2000an - 12. m	t Special District	(19)
20.	Α	pplicable taxir	ng authority (check	(one)	Princip	oal Authority		Dependent :	Special District	(20)
21.	ls	millage levied i	n more than one co	unty? (check	one)	✓ Yes		No No	gement District Basin	(21)
		DEPENDENT	SPECIAL DISTRIC	TS AND MS	TUs	STOP	S	TOP HERE	- SIGN AND SUBM	1IT
22.		endent special distr	prior year ad valorem pricts, and MSTUs levying				120	\$	0	(22)
23.	Curi	ent year aggrega	te rolled-back rate (Lir	ne 22 divided b	y Line 15	, multiplied by 1,	000)		per \$1,000	(23)
\vdash		-	401					\$	n5	(24)
	 Current year aggregate rolled-back taxes (<i>Line 4 multip</i> Enter total of all operating ad valorem taxes proposed taxing authority, all dependent districts, and MSTUs, if <i>DR-420 forms</i>) Current year proposed aggregate millage rate (<i>Line 25</i>) 				be levie	d by the princip	al	\$	0	(25)
26.	Current year proposed aggregate millage rate // inc 35 divid				rided by I	ine 4, multiplied	1		per \$1,000	(26)
27.	Current year proposed rate as a percent change of			ange of rolled-	ge of rolled-back rate (Line 26 divided by				5.82 %	(27)
		rst public get hearing	Date:	Time :		Place :				
	•	Taxing Autho	ority Certification	The millage	es comp		ovisio		est of my knowledg 065 and the provisio	
(1			er:				Date :	:	
	N Title:					Contact Nam	e and	Contact Title	e:	
 	E Mailing Address :					Physical Addı	ress :			
	E _s	City, State, Zip:				Phone Number : Fax Number :			Fax Number :	



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420 R. 5/12 Rule 12D-16,002 Florida Administrative Code Effective 11/12

Year :			County: Baker				
Princi	pal Authority :		Taxing Authority:				
Exam	ple 13 County 2 of 4		Water Management Dist	rict			
SECT	TION I: COMPLETED BY PROPERTY AF	PRAISER					
1.	Current year taxable value of real property for o	perating pur	poses	\$		3,847,539	(1)
2.	Current year taxable value of personal property	for operatin	g purposes	\$		1,384,364	(2)
3.	Current year taxable value of centrally assessed	property for	operating purposes	\$		805,783	(3)
4.	Current year gross taxable value for operating p	urposes (Lir	e 1 plus Line 2 plus Line 3)	\$ 6,037,686			(4)
5.	Current year net new taxable value (Add new comprovements increasing assessed value by at lepersonal property value over 115% of the previous	east 100%, a	nnexations, and tangible	\$	15,464		
6.	Current year adjusted taxable value (Line 4 minu	ıs Line 5)		\$		6,022,222	(6)
7.	Prior year FINAL gross taxable value from prior	year applical	ole Form DR-403 series	\$		6,344,015	(7)
8.	Does the taxing authority include tax increment of worksheets (DR-420TIF) attached. If none, er	eas? If yes, enter number	YES	✓ NO	Number	(8)	
9.	Does the taxing authority levy a voted debt service millage or a millage voted fo				✓ NO	Number	(9)
	Property Appraiser Certification	I certify the	taxable values above are	correct to t	he best o	f my knowled	lge.
SIGN HERE	Signature of Property Appraiser:			Date :			
SECT	TION II: COMPLETED BY TAXING AUT	HORITY		Į.			
3	If this portion of the form is not completed possibly lose its millage levy privile	recore or four-out.	AND			tion and	
10.	Prior year operating millage levy (If prior year mi millage from Form DR-422)	llage was adj	usted then use adjusted	.30	000	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied	d by Line 10, d	divided by 1,000)	\$		1,903	(11)
12.	Amount, if any, paid or applied in prior year as a cons dedicated increment value (Sum of either Lines 6c or L			\$			(12)
13.	Adjusted prior year ad valorem proceeds (Line i	11 minus Line	12)	\$		1,903	(13)
14.	Dedicated increment value, if any (Sum of either Line	6b or Line 7e fo	or all DR-420TIF forms)	\$			(14)
15.	Adjusted current year taxable value (Line 6 minu	us Line 14)		\$		6,022,222	(15)
16.	Current year rolled-back rate (Line 13 divided by	Line 15, mul	tiplied by 1,000)	.3	160	per \$1000	(16)
17.	Current year proposed operating millage rate			.30	000	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate by 1,000)	ultiplied by Line 4, divided	\$		1,811	(18)	

										i age z
19.	Т	YPE of principa	al authority (check	one)	County			Manager at the	t Special District	(19)
					Munici	pality	\checkmark	Water Manag	gement District	
20.	А	pplicable taxir	ng authority (check	(one)		al Authority			Special District	(20)
					MSTU		Ш	water mana	gement District Basin	
21.	ls	millage levied i	n more than one co	unty? (chec	k one)	✓ Yes		No		(21)
		DEPENDENT	SPECIAL DISTRIC	TS AND M	STUs	TOP	S	TOP HERE	- SIGN AND SUBN	1IT
22.		endent special disti	l prior year ad valorem p ricts, and MSTUs levying				420	\$	0	(22)
23.	Curr	ent year aggrega	ate rolled-back rate (Li	ne 22 divided	by Line 15,	multiplied by 1,	,000)		per \$1,000	(23)
24.	Curr	ent year aggrega	ate rolled-back taxes (1	ine 4 multipli	ied by Line	23, divided by 1	,000)	\$	**	(24)
	Ente taxii	er total of all oper ng authority, all d	ating ad valorem taxe lependent districts, an	s proposed t	o be levied	l by the princip	al	\$	0	(25)
26.	DR-420 forms) 26. Current year proposed aggregate millage rate (Line 25 by 1.000)					ine 25 divided by Line 4, multiplied			per \$1,000	(26)
27.	by 1,000)			ange of rolle	d-back rate	≘ (Line 26 divide	ed by		5.82 %	(27)
		rst public get hearing	Date :	Time:		Place :				
	S	Taxing Autho	ority Certification	The millag	ges comp		ovisio		est of my knowledg 065 and the provisio	
(l G	Signature of Chi	ef Administrative Offic	cer:				Date :		
_	۷ ۲	Title :				Contact Nam	e and	Contact Title	12	
E Mailing Address : Physical Address :										
'	City, State, Zip:					Phone Numb	er:		Fax Number :	



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420 R. 5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

	gradity to the					(COLORGICANO)	OTHER DESIGNATION
Year :			County: Bay				
Princi	pal Authority :		Taxing Authority:				
Exam	ple 14 County 3 of 4		Water Management Distr	ict			
SEC1	TION I: COMPLETED BY PROPERTY AP	PRAISER					
1.	Current year taxable value of real property for op	erating pur	poses	\$		149,996,241	(1)
2.	Current year taxable value of personal property f	or operating	g purposes	\$		43,803,448	(2)
3.	Current year taxable value of centrally assessed p	property for	operating purposes	\$		7,879,543	(3)
4.	Current year gross taxable value for operating pu	irposes (Lin	e 1 plus Line 2 plus Line 3)	\$		201,679,232	(4)
5.	Current year net new taxable value (Add new co improvements increasing assessed value by at le personal property value over 115% of the previou	nnexations, and tangible	\$ 5,987,118			(5)	
6.	Current year adjusted taxable value (Line 4 minus	s Line 5)		\$		195,692,114	(6)
7.	Prior year FINAL gross taxable value from prior y	ear applical	ole Form DR-403 series	\$		192,673,740	(7)
8.	8. Does the taxing authority include tax increment financing areas? If yes, enter nof worksheets (DR-420TIF) attached. If none, enter 0				✓ NO	Number	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted fo				✓ NO	Number	(9)
	Property Appraiser Certification	I certify the	taxable values above are o	orrect to t	ne best o	f my knowled	lge.
SIGN HERE	Signature of Property Appraiser:			Date:			
SECT	TION II: COMPLETED BY TAXING AUTI	HORITY					
	If this portion of the form is not completed in possibly lose its millage levy privile					tion and	
10.	Prior year operating millage levy (If prior year mill millage from Form DR-422)	age was adj	usted then use adjusted	.30	00	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied	by Line 10, d	divided by 1,000)	\$		57,802	(11)
12.	Amount, if any, paid or applied in prior year as a conse dedicated increment value (Sum of either Lines 6c or Lines)			\$			(12)
13.	Adjusted prior year ad valorem proceeds (Line 1)	1 minus Line	12)	\$		57,802	(13)
14.	Dedicated increment value, if any (Sum of either Line 6	b or Line 7e fo	or all DR-420TIF forms)	\$			(14)
15.	Adjusted current year taxable value (Line 6 minus	s Line 14)		\$		195,692,114	(15)
16.	Current year rolled-back rate (Line 13 divided by	Line 15, mul	tiplied by 1,000)	.29	54	per \$1000	(16)
17.	Current year proposed operating millage rate			.30	000	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate by 1,000)	ultiplied by Line 4, divided	\$		60,504	(18)	

19.	TYPE of princip	al authority (check	one)	County	Indep	endent Special District	(19)
				Municipality	√ Water	Management District	(12)
20.	Applicable taxi	ng authority (check	(one)	Principal Authority	Deper	ndent Special District	(20)
				MSTU	Water	Management District Basin	
21.	Is millage levied	in more than one co	unty? (check o	one) 🗸 Yes	No No		(21)
	DEPENDENT	SPECIAL DISTRIC	TS AND MST	Us	STOP H	IERE - SIGN AND SUBN	ΛIT
22.		d prior year ad valorem p ricts, and MSTUs levying			?-420 \$	0	(22)
23.	Current year aggreg	ate rolled-back rate (Li	ne 22 divided by	Line 15, multiplied by	1,000)	per \$1,000	(23)
24.	Current year aggreg	ate rolled-back taxes (L	ine 4 multiplied	by Line 23, divided by	1,000) \$		(24)
25.		rating ad valorem taxe dependent districts, an			88	0	(25)
26.	Current year propos <i>by 1,000)</i>	ed aggregate millage r	ate (Li <mark>ne 25 divi</mark> o	ded by Line 4, multiplie	ed	per \$1,000	(26)
27.	Current year propos Line 23, minus 1 , m	ed rate as a percent ch <i>ultiplied by 100)</i>	ange of rolled-b	oack rate (Line 26 divid	ded by	5.82 %	(27)
ı	First public budget hearing	Date :	Time:	Place :			
3		ority Certification	The millages		rovisions of s	the best of my knowledg 5. 200.065 and the provision	
(ā	ief Administrative Offic	cer:			Date:	
N	Title:			Contact Nar	me and Conta	ct Title :	
F	Mailing Address	Mailing Address :		Physical Ad	dress :		
	City, State, Zip :	100		Phone Num	per: Fax Number:		



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420 R. 5/12 Rule 12D-16,002 Florida Administrative Code Effective 11/12

						EUSSEE	SI WIE
Year :			County: Bradford				
Princi	pal Authority :		Taxing Authority :				
Exam	ole 15 County 4 of 4		Water Management Distr	ict			
SECT	ION I: COMPLETED BY PROPERTY AF	PRAISER					
1.	Current year taxable value of real property for op	oerating pur	poses	\$		431,748,065	(1)
2.	Current year taxable value of personal property	for operating	g purposes	\$		103,722,471	(2)
3.	Current year taxable value of centrally assessed	property for	operating purposes	\$		7,337,714	(3)
4.	Current year gross taxable value for operating p	urposes (Lin	e 1 plus Line 2 plus Line 3)	\$ 542,808,250			
5.	Current year net new taxable value (Add new comprovements increasing assessed value by at lead personal property value over 115% of the previous	nnexations, and tangible	\$		9,995,160	(5)	
6.	Current year adjusted taxable value (Line 4 minu	ıs Line 5)		\$		532,813,090	(6)
7.	Prior year FINAL gross taxable value from prior y	ear applicat	ole Form DR-403 series	\$		470,129,023	(7)
	8. Does the taxing authority include tax increment financing areas? If yes, enter no of worksheets (DR-420TIF) attached. If none, enter 0				✓ NO	Number	(8)
Does the taxing authority levy a voted debt service millage or a millage voted for years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0				YES	✓ NO	Number	(9)
	Property Appraiser Certification	I certify the	taxable values above are o	orrect to t	he best o	f my knowled	lge.
SIGN HERE	Signature of Property Appraiser:			Date :			
SECT	ION II: COMPLETED BY TAXING AUT	HORITY					
	If this portion of the form is not completed possibly lose its millage levy privile	Action of Populary Communities				tion and	
10.	Prior year operating millage levy (If prior year mil millage from Form DR-422)	llage was adj	usted then use adjusted	.30	000	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied	by Line 10, a	livided by 1,000)	\$		141,039	(11)
12.	Amount, if any, paid or applied in prior year as a conso dedicated increment value (Sum of either Lines 6c or L			\$			(12)
13.	Adjusted prior year ad valorem proceeds (Line 1	1 minus Line	12)	\$		141,039	(13)
14.	Dedicated increment value, if any (Sum of either Line of	6b or Line 7e fo	r all DR-420TIF forms)	\$			(14)
15.	Adjusted current year taxable value (Line 6 minu	ıs Line 14)		\$		532,813,090	(15)
16.	Current year rolled-back rate (Line 13 divided by	Line 15, mul	tiplied by 1,000)	.26	547	per \$1000	(16)
17.	Current year proposed operating millage rate			.30	000	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate by 1,000)	ultiplied by Line 4, divided	\$		162,842	(18)	

19.	TYPE of principal authority (check o	V CV2*42 IZ NO		2. 220an - 15 m	t Special District	(19)
		Municipa	ality 🗸	Water Manag	gement District	
20.	Applicable taxing authority (check o		Authority		Special District	(20)
		MSTU		Water Manag	gement District Basin	
21.	Is millage levied in more than one cour	nty? (check one)	✓ Yes	No		(21)
	DEPENDENT SPECIAL DISTRICTS	S AND MSTUs	TOP S	TOP HERE	- SIGN AND SUBN	1IT
22.	Enter the total adjusted prior year ad valorem prodependent special districts, and MSTUs levying a rforms)			\$	0	(22)
23.	Current year aggregate rolled-back rate (Line	22 divided by Line 15, n	nultiplied by 1,000)		per \$1,000	(23)
24.	· Current year aggregate rolled-back taxes (Lin	e 4 multiplied by Line 23	3, divided by 1,000)	\$		(24)
	Enter total of all operating ad valorem taxes partial taxing authority, all dependent districts, and DR-420 forms)	proposed to be levied b	by the principal	\$	0	(25)
26.	Current year proposed aggregate millage rate by 1,000)	e (Line 25 divided by Lin	e 4, multiplied		per \$1,000	(26)
27.	Current year proposed rate as a percent chan Line 23, minus 1, multiplied by 100)	ige of rolled-back rate ((Line 26 divided by		5.82 %	(27)
	First public Date :	ime: Pla	ace :			
		I certify the millages	and rates are cor	ect to the b	est of my knowleda	е.
	Taxing Authority Certification	The millages comply either s. 200.071 or s.	with the provision			
	Signature of Chief Administrative Officer G	' :		Date :		
	N Title:		Contact Name and	Contact Title	ų.	
	H		Physical Address :			
	City, State, Zip:		Phone Number : Fax Number :			



CERTIFICATION OF TAXABLE VALUE

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DR.420 R.5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year :			County:				
Princi	pal Authority :		Taxing Authority:				
Exam	ple 16 - Recap		Water Management Disti	rict			
SECT	TION I: COMPLETED BY PROPERTY API	PRAISER					
1.	Current year taxable value of real property for ope	erating pur	poses	\$	1,	060,838,265	(1)
2.	Current year taxable value of personal property fo	or operating	g purposes	\$		262,540,788	(2)
3.	Current year taxable value of centrally assessed p	roperty for	operating purposes	\$		26,013,970	(3)
4.	Current year gross taxable value for operating pu	rposes (Lin	e 1 plus Line 2 plus Line 3)	\$ 1,349,393,023			
5.	Current year net new taxable value (Add new cor improvements increasing assessed value by at lea personal property value over 115% of the previou	nnexations, and tangible	\$ 37,503,514			(5)	
6.	Current year adjusted taxable value (Line 4 minus	Line 5)		\$	1.	311,889,509	(6)
7.	Prior year FINAL gross taxable value from prior ye	ear applical	ole Form DR-403 series	\$	1.	239,663,783	(7)
8.	8. Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0				✓ NO	Number	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2				✓ NO	Number	(9)
	Property Appraiser Certification	certify the	taxable values above are	correct to t	he best o	f my knowled	lge.
SIGN HERE	Signature of Property Appraiser:			Date:			
SEC1	TION II: COMPLETED BY TAXING AUTH	HORITY					
	If this portion of the form is not completed ir possibly lose its millage levy priviled					ion and	
10.	Prior year operating millage levy (If prior year milla millage from Form DR-422)	age was adj	usted then use adjusted	.30	000	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied	by Line 10, d	divided by 1,000)	\$		371,899	(11)
12.	Amount, if any, paid or applied in prior year as a consected dedicated increment value (Sum of either Lines 6c or Lir			\$			(12)
13.	Adjusted prior year ad valorem proceeds (Line 11	minus Line	12)	\$		371,899	(13)
14.	Dedicated increment value, if any (Sum of either Line 6b	b or Line 7e fo	or all DR-420TIF forms)	\$			(14)
15.	Adjusted current year taxable value (Line 6 minus	Line 14)		\$	1,	311,889,509	(15)
16.	Current year rolled-back rate (Line 13 divided by L	ine 15, mul	tiplied by 1,000)	.28	335	per \$1000	(16)
17.	Current year proposed operating millage rate			.30	000	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate by 1,000)	ultiplied by Line 4, divided	\$		404,818	(18)	

19.	Т	YPE of principa	al authority (check		ty [cipality [Patrician .	endent Speci Managemer		(19)
20.	А	pplicable taxir	ng authority (check	(one)	pal Authority [dent Special Managemen	District t District Basin	(20)
21.	ls	millage levied i	in more than one co	unty? (check one)	✓ Yes [No			(21)
		DEPENDENT	SPECIAL DISTRIC	TS AND MSTUs	STOP	STOP H	ERE - SIGN	N AND SUBM	TIP
22.		endent special disti	d prior year ad valorem p ricts, and MSTUs levying			\$		371,899	(22)
23.	Cur	rent year aggrega	ate rolled-back rate (Lin	ne 22 divided by Line 1.	5, multiplied by 1,00	0)	.2835	per \$1,000	(23)
24.	Cur	rent year aggrega	ate rolled-back taxes <i>(L</i>	ine 4 multiplied by Lin	e 23, divided by 1,00	00) \$		382,553	(24)
25.	Enter total of all operating ad valorem taxes p taxing authority, all dependent districts, and DR-420 forms) Current year proposed aggregate millage rate					all \$		404,818	(25)
26.	Current year proposed aggregate millage rate (L. by 1,000)			ate (Line 25 divided by	te (Line 25 divided by Line 4, multiplied			per \$1,000	(26)
27.	Current year proposed rate as a percent cha		ange of rolled-back ra	te (Line 26 divided l	by		5.82 %	(27)	
		rst public get hearing	Date:	Time :	Place :				
				I certify the millag	es and rates are o	correct to	the best of	my knowledg	e.
	S	Taxing Autho	ority Certification	The millages com either s. 200.071 c		isions of s	. 200 . 065 ar	nd the provision	ons of
	l G	Signature of Chi	ef Administrative Offic	er:			Date :		
	N Title:				Contact Name a	and Contac	t Title :		
I	E R E	Mailing Address	:		Physical Addres	SS :			
'		City, State, Zip :			Phone Number : Fax Number :			umber :	



CERTIFICATION OF TAXABLE VALUE

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DR-420 R. 5/12 Rule 12D-16,002 Florida Administrative Code Effective 11/12

						NEGOTIANA.	Officer account
Year :			County: Charlotte				
Princi	pal Authority :		Taxing Authority :				
Exam	ple 17		Water Management Disti	rict			
CECT	TON L. COMPLETED BY PROPERTY A	DDDAICED	3.				
-	TION I: COMPLETED BY PROPERTY A			T.			
1.	Current year taxable value of real property for c	2 2	20	\$		40,618,287	(1)
2.	Current year taxable value of personal property		* 1 1	\$		18,473,702	(2)
3.	Current year taxable value of centrally assessed	property for	operating purposes	\$		87,907	(3)
4.	Current year gross taxable value for operating p	ourposes (Lin	e 1 plus Line 2 plus Line 3)	\$ 59,179,896			(4)
5.	Current year net new taxable value (Add new c improvements increasing assessed value by at l personal property value over 115% of the previ	nnexations, and tangible	\$ 595,481			(5)	
6.	Current year adjusted taxable value (Line 4 min	us Line 5)		\$		58,584,415	(6)
7.	Prior year FINAL gross taxable value from prior	year applical	ole Form DR-403 series	\$		63,279,578	(7)
8.	Does the taxing authority include tax incremen of worksheets (DR-420TIF) attached. If none, e	reas? If yes, enter number	YES	✓ NO	Number	(8)	
9.	Does the taxing authority levy a voted debt ser years or less under s. 9(b), Article VII, State Cons DR-420DEBT, Certification of Voted Debt Millage	es, enter the number of	YES	✓ NO	Number	(9)	
	Property Appraiser Certification	I certify the	taxable values above are	correct to t	he best o	f my knowled	lge.
SIGN HERE	Signature of Property Appraiser:			Date:			
SECT	ION II: COMPLETED BY TAXING AU	THORITY					
	If this portion of the form is not completed possibly lose its millage levy privi	in FULL your	the state of the s			tion and	
10.	Prior year operating millage levy (If prior year m. millage from Form DR-422)	illage was adj	iusted then use adjusted	.23	330	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplie	d by Line 10, d	divided by 1,000)	\$		14,744	(11)
12.	Amount, if any, paid or applied in prior year as a condedicated increment value (Sum of either Lines 6c or			\$			(12)
13.	Adjusted prior year ad valorem proceeds (Line	11 minus Line	12)	\$		14,744	(13)
14.	Dedicated increment value, if any (Sum of either Line	6b or Line 7e fo	or all DR-420TIF forms)	\$			(14)
15.	Adjusted current year taxable value (Line 6 min	us Line 14)		\$		58,584,415	(15)
16.	Current year rolled-back rate (Line 13 divided b	y Line 15, mul	tiplied by 1,000)	.2!	517	per \$1000	(16)
17.	Current year proposed operating millage rate			.22	239	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate by 1,000)	e (Line 17 m	ultiplied by Line 4, divided	\$		13,250	(18)

									i age z
19.	T	YPE of principa	al authority (check	one)	inty		2. 22.000 st o	t Special District	(19)
				Mu	nicipality	✓	Water Manag	gement District	
20.	Α	pplicable taxir	ng authority (check		cipal Authority			Special District	(20)
				MS	10	✓	Water Manag	gement District Basin	
21.	ls	millage levied i	n more than one co	unty? (check one)	✓ Yes		No		(21)
		DEPENDENT	SPECIAL DISTRIC	TS AND MSTUs	STOP	S	TOP HERE	- SIGN AND SUBM	AIT.
22.		endent special distr	prior year ad valorem p icts, and MSTUs levying			-420	\$		(22)
23.	Curr	ent year aggrega	te rolled-back rate (Lin	ne 22 divided by Line	15, multiplied by 1	(000,		per \$1,000	(23)
_		0.000000	te rolled-back taxes (L				\$	2	(24)
							<u> </u>		2 2
25.	Enter total of all operating ad valorem taxitaxing authority, all dependent districts, a DR-420 forms)						\$		(25)
26.		ent year propose ,000)	d aggregate millage r	ate (Line 25 divided	by Line 4, multiplied	d		per \$1,000	(26)
27.		rent year propose 23, minus 1 , mu	d rate as a percent ch ultiplied by 100)	ange of rolled-back	rate (Line 26 divide	ed by		%	(27)
,		rst public get hearing	Date :	Time :	Place :				
				Legality the mill:	ages and rates ar	re cori	ect to the b	est of my knowledg	۵
	s	Taxing Autho	ority Certification	The millages co		ovisio		065 and the provision	
(l G	Signature of Chie	ef Administrative Offic	cer:			Date:		
	N Title:				Contact Nam	ne and	Contact Title	4	
I	H E R E	Mailing Address :			Physical Add	dress :			
	Ľ.	City, State, Zip:			Phone Numb	ber :		Fax Number :	



CERTIFICATION OF TAXABLE VALUE

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DR-420 R. 5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year :			County: Collier				
	pal Authority :		Taxing Authority :				
	ple 18		Water Management Distr	rict			
			Water Management Distr				
SECT	ION I: COMPLETED BY PROPERTY AF	PPRAISER		-			
1.	Current year taxable value of real property for o	perating pur	poses	\$	15,	177,286,773	(1)
2.	Current year taxable value of personal property	for operating	g purposes	\$		824,320,793	(2)
3.	Current year taxable value of centrally assessed	property for	operating purposes	\$		56,007	(3)
4.	Current year gross taxable value for operating p	urposes (Lin	e 1 plus Line 2 plus Line 3)	\$ 16,001,663,573			(4)
5.	Current year net new taxable value (Add new co improvements increasing assessed value by at le personal property value over 115% of the previo	nnexations, and tangible	\$		382,073,344	(5)	
6.	Current year adjusted taxable value (Line 4 minu	ıs Line 5)		\$	15,	619,590,229	(6)
7.	Prior year FINAL gross taxable value from prior y	ole Form DR-403 series	\$	15,	313,053,072	(7)	
8.	Does the taxing authority include tax increment financing areas? If yes, enter nu				✓ NO	Number	(8)
Does the taxing authority levy a voted debt service millage or a millage voted for years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0				YES	✓ NO	Number	(9)
	Property Appraiser Certification	I certify the	taxable values above are	correct to t	he best o	f my knowled	lge.
SIGN HERE	Property Appraiser Certification Signature of Property Appraiser:	I certify the	M*18	Date :	he best of	f my knowled	lge.
HERE	. ,	,	M*18		he best of	f my knowled	lge.
HERE	Signature of Property Appraiser:	THORITY in FULL your	taxable values above are of	Date :	l certificat		lge.
HERE	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed	THORITY in FULL your ege for the to	taxable values above are of taxable values above are of taxing authority will be dax year. If any line is not ap	Date : enied TRIM oplicable, e	l certificat		(10)
SECT	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year mineral prior year operating millage levy)	THORITY in FULL your ege for the to	taxable values above are of taxing authority will be dax year. If any line is not apusted then use adjusted	Date : enied TRIM oplicable, e	l certificat nter <i>-</i> 0	ion and	
SECT 10.	Signature of Property Appraiser: TON II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year minullage from Form DR-422)	THORITY in FULL your ege for the ta flage was adj d by Line 10, of equence of an	taxable values above are of taxing authority will be do ax year. If any line is not apusted then use adjusted divided by 1,000)	enied TRIM oplicable, e	l certificat nter <i>-</i> 0	ion and	(10)
10.	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year minullage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a const	in FULL your ege for the ta llage was adj d by Line 10, o equence of ar ine 7a for all D	taxable values above are of taxing authority will be dax year. If any line is not apusted then use adjusted divided by 1,000)	enied TRIM oplicable, e	l certificat nter <i>-</i> 0	ion and	(10)
10. 11.	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year minilage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or Lines 1)	THORITY in FULL your ege for the ta llage was adj d by Line 10, of equence of ar ine 7a for all E	taxable values above are of taxing authority will be do ax year. If any line is not appusted then use adjusted divided by 1,000) an obligation measured by a NR-420TIF forms)	enied TRIM policable, e	l certificat nter <i>-</i> 0	ion and per \$1,000 3,567,941	(10) (11) (12)
10. 11. 12.	Signature of Property Appraiser: TON II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year minullage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or L. Adjusted prior year ad valorem proceeds (Line 1)	THORITY in FULL your ege for the ta llage was adj d by Line 10, o equence of ar ine 7a for all D In minus Line 6b or Line 7e fo	taxable values above are of taxing authority will be do ax year. If any line is not appusted then use adjusted divided by 1,000) an obligation measured by a NR-420TIF forms)	enied TRIM oplicable, e .23 \$	l certificat nter -0	ion and per \$1,000 3,567,941	(10) (11) (12) (13)
10. 11. 12. 13. 14.	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year minilage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or L. Adjusted prior year ad valorem proceeds (Line 1) Dedicated increment value, if any (Sum of either Lines)	THORITY in FULL your ege for the ta llage was adj d by Line 10, c equence of ar ine 7a for all E 11 minus Line 6b or Line 7e fo	taxable values above are of taxable values above are of taxing authority will be dax year. If any line is not apusted then use adjusted divided by 1,000) n obligation measured by a NR-420TIF forms)	enied TRIMoplicable, e	l certificat nter -0	per \$1,000 3,567,941 3,567,941	(10) (11) (12) (13) (14)
10. 11. 12. 13. 14. 15.	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year minillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or L.) Adjusted prior year ad valorem proceeds (Line 1) Dedicated increment value, if any (Sum of either Lines 6c or L.) Adjusted current year taxable value (Line 6 minus)	THORITY in FULL your ege for the ta llage was adj d by Line 10, c equence of ar ine 7a for all E 11 minus Line 6b or Line 7e fo	taxable values above are of taxable values above are of taxing authority will be dax year. If any line is not apusted then use adjusted divided by 1,000) n obligation measured by a NR-420TIF forms)	enied TRIM eplicable, e .23 \$ \$ \$ \$ \$	certificat nter -o 330	ion and per \$1,000 3,567,941 3,567,941 619,590,229	(10) (11) (12) (13) (14) (15)

19.	TYPE of principal authority (check	one) Count	у	Independen	t Special District	(19)
20160		Munic	ipality 🗸	Water Mana	gement District	
20.	Applicable taxing authority (check	one) Princip	oal Authority	Dependent :	Special District	(20)
		MSTU	✓	Water Mana	gement District Basin	
21.	Is millage levied in more than one cou	unty? (check one)	✓ Yes	No		(21)
	DEPENDENT SPECIAL DISTRICT	S AND MSTUs	STOP	TOP HERE	- SIGN AND SUBN	1IT
22.	Enter the total adjusted prior year ad valorem pr dependent special districts, and MSTUs levying a forms)			\$		(22)
23.	Current year aggregate rolled-back rate (Lin	i, multiplied by 1,000)	·	per \$1,000	(23)	
24.	Current year aggregate rolled-back taxes (L	ine 4 multiplied by Line	23, divided by 1,000)	\$		(24)
25.	Enter total of all operating ad valorem taxes taxing authority, all dependent districts, and DR-420 forms)			\$		(25)
26.	Current year proposed aggregate millage raby 1,000)	ate (Line 25 divided by	Line 4, multiplied		per \$1,000	(26)
27.	Current year proposed rate as a percent cha Line 23, minus 1, multiplied by 100)	ange of rolled-back ra	te (Line 26 divided by		%	(27)
	First public Date : budget hearing	Time :	Place :			
		I certify the millage	es and rates are co	rrect to the b	est of my knowledg	e.
	Taxing Authority Certification		oly with the provisi		065 and the provision	
(Signature of Chief Administrative Office G	er:		Date :	:	
	N Title:		Contact Name an	d Contact Title	2:	
I	E Mailing Address :		Physical Address	:		
	City, State, Zip :		Phone Number :		Fax Number :	
					1	



CERTIFICATION OF TAXABLE VALUE

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DR-420 R. 5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year :			County: Hendry				
Princi	pal Authority :		Taxing Authority :				
Examı	ple 19		Water Management Distr	ict			
SECT	ION I: COMPLETED BY PROPERTY AP	PRAISER					
1.	Current year taxable value of real property for op	erating pur	poses	\$	9	794,568,430	(1)
2.	Current year taxable value of personal property f	or operating	g purposes	\$	2	233,446,590	(2)
3.	Current year taxable value of centrally assessed p	property for	operating purposes	\$ 1,167,420			(3)
4.	4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)			\$	1,7	029,182,440	(4)
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.)			\$		12,345,700	(5)	
6.	Current year adjusted taxable value (Line 4 minus	s Line 5)		\$	1,	016,836,740	(6)
7.	Prior year FINAL gross taxable value from prior y	ear applicab	ole Form DR-403 series	\$	1,	065,059,938	(7)
8.	Does the taxing authority include tax increment of worksheets (DR-420TIF) attached. If none, ent	DESCRIPTION SECTION AND ADDRESS OF TAXABLE	eas? If yes, enter number	YES	✓ NO	Number	(8)
of worksheets (DR-42011F) attached. If none, enter 0 Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0			YES	✓ NO	Number	(9)	
					1		
				orrect to t	he best of	my knowled	lge.
SIGN HERE		I certify the	taxable values above are o	Date :	he best of	my knowled	lge.
HERE		,	taxable values above are o	T	he best of	my knowled	lge.
HERE	Signature of Property Appraiser:	HORITY n FULL your	taxing authority will be do	Date :	certificat	,	lge.
SECT	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUTI If this portion of the form is not completed in	HORITY n FULL your ge for the ta	taxing authority will be do ax year. If any line is not ap	Date :	certificat nter -0	,	(10)
SECT	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUTI If this portion of the form is not completed in possibly lose its millage levy privile Prior year operating millage levy (If prior year mill	HORITY n FULL your ge for the ta lage was adj	taxing authority will be do ax year. If any line is not ap usted then use adjusted	Date : enied TRIM plicable, er	certificat nter -0	ion and	
SECT	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUTI If this portion of the form is not completed in possibly lose its millage levy privile Prior year operating millage levy (If prior year mill millage from Form DR-422)	HORITY In FULL your Inge for the tall I age was adjusted to the second of an experience of a	taxing authority will be do ax year. If any line is not ap usted then use adjusted divided by 1,000) obligation measured by a	Date : enied TRIM plicable, er	certificat nter -0	ion and per \$1,000	(10)
10. 11.	Signature of Property Appraiser: TON II: COMPLETED BY TAXING AUTI If this portion of the form is not completed in possibly lose its millage levy privile Prior year operating millage levy (If prior year mill millage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a conse	HORITY In FULL your In Full	taxing authority will be do ax year. If any line is not ap usted then use adjusted divided by 1,000) cobligation measured by a R-420TIF forms)	Date : enied TRIM plicable, er .23	certificat nter -0	ion and per \$1,000	(10)
10. 11. 12.	Signature of Property Appraiser: TON II: COMPLETED BY TAXING AUTI If this portion of the form is not completed in possibly lose its millage levy privile Prior year operating millage levy (If prior year mill millage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a conse dedicated increment value (Sum of either Lines 6c or Lines)	HORITY In FULL your Tige for the tallage was adjusted to the tallage was adjusted to the tallage was adjusted to the tallage was all of the tallage was adjusted was all of the tallage was adjusted was all of the tallage was adjusted wa	taxing authority will be do ax year. If any line is not ap usted then use adjusted divided by 1,000) obligation measured by a R-420TIF forms)	Date: enied TRIM plicable, er .23 \$	certificat nter -0	ion and per \$1,000 248,159	(10) (11) (12)
10. 11. 12. 13. 14.	Signature of Property Appraiser: TON II: COMPLETED BY TAXING AUTI If this portion of the form is not completed in possibly lose its millage levy privile Prior year operating millage levy (If prior year mill millage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a conse dedicated increment value (Sum of either Lines 6c or Line 1) Adjusted prior year ad valorem proceeds (Line 1)	HORITY In FULL your Inge for the tall Inge was adjuit Inge was	taxing authority will be do ax year. If any line is not ap usted then use adjusted divided by 1,000) obligation measured by a R-420TIF forms)	enied TRIM plicable, er .23 \$	certificat nter -0 30	ion and per \$1,000 248,159	(10) (11) (12) (13)
10. 11. 12. 13. 14.	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUTI If this portion of the form is not completed in possibly lose its millage levy privile Prior year operating millage levy (If prior year millimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a conse dedicated increment value (Sum of either Lines 6c or Line 1) Adjusted prior year ad valorem proceeds (Line 1) Dedicated increment value, if any (Sum of either Line 6)	HORITY In FULL your Inge for the tall Inge was adjusted Inge was a	taxing authority will be do ax year. If any line is not ap usted then use adjusted divided by 1,000) obligation measured by a R-420TIF forms)	enied TRIM plicable, er	certificat nter -0 30	ion and per \$1,000 248,159 248,159	(10) (11) (12) (13) (14)
10. 11. 12. 13. 14. 15.	Signature of Property Appraiser: TON II: COMPLETED BY TAXING AUTI If this portion of the form is not completed in possibly lose its millage levy privile Prior year operating millage levy (If prior year mill millage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a conse dedicated increment value (Sum of either Lines 6c or Line) Adjusted prior year ad valorem proceeds (Line 1) Dedicated increment value, if any (Sum of either Line 6 Adjusted current year taxable value (Line 6 minus)	HORITY In FULL your Inge for the tall Inge was adjusted Inge was a	taxing authority will be do ax year. If any line is not ap usted then use adjusted divided by 1,000) obligation measured by a R-420TIF forms)	enied TRIM plicable, er .23 \$ \$ \$ \$	certificat nter -0 30	ion and per \$1,000 248,159 248,159 016,836,740	(10) (11) (12) (13) (14) (15)

										100
19.	T	YPE of principa	al authority (check	one)	County			Independent	t Special District	(19)
					Municip	ality	✓	Water Manag	gement District	
20.	A	pplicable taxir	ng authority (check	one)	Principa	l Authority		Dependent S	Special District	(20)
					MSTU		1	Water Manag	gement District Basin	
21.	ls	millage levied i	n more than one co	unty? (check	one)	✓ Yes		No		(21)
		DEPENDENT	SPECIAL DISTRIC	rs and Ms	TUs	TOP	ST	OP HERE	SIGN AND SUBM	/IIT
22.		endent speciál distr	l prior year ad valorem p ricts, and MSTUs levying				20	\$		(22)
23.	Curr	ent year aggrega	ite rolled-back rate (Lii	ne 22 divided b	y Line 15, i	multiplied by 1,0	000)		per \$1,000	(23)
24.	Curr	ent year aggrega	ite rolled-back taxes <u>(L</u>	ine 4 multiplie	d by Line 2	3, divided by 1,0	000)	\$		(24)
25.	taxir		ating ad valorem taxe lependent districts, an					\$		(25)
26.		ent year propose ,000)	ed aggregate millage r	ate (Line 25 div	rided by Lii	ne 4, multiplied			per \$1,000	(26)
27.		rent year propose 23, minus 1 , mu	ed rate as a percent ch ultiplied by 100)	ange of rolled	-back rate	(Line 26 divided	d by		%	(27)
		rst public get hearing	Date :	Time :	Р	lace :				
			1						est of my knowledg	
	s	Taxing Autho	ority Certification	10 011 0 011 10 0 10 0 10 0 10 0 10 0	District House Street Street Working	y with the pro s. 200.081, F.S		ns of s. 200.0	065 and the provision	ons of
	l G	Signature of Chi	ef Administrative Offic	er:				Date :		
	N H	Title:				Contact Name	e and	Contact Title	į	
j	E R E	Mailing Address	:			Physical Addr	ess:			
	L *	City, State, Zip:				Phone Numbe	er:		Fax Number :	



CERTIFICATION OF TAXABLE VALUE

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DR-420 R. 5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year :			County: Lee					
Princi	pal Authority :		Taxing Authority:					
Exam	ple 20		Water Management Distr	rict				
SECT	ION I: COMPLETED BY PROPERTY AF	PRAISER						
1.	Current year taxable value of real property for o	perating pur	poses	\$	18,	450,081,530	(1)	
2.	Current year taxable value of personal property	for operating	g purposes	\$	(2)			
3.				\$		1,711,860	(3)	
4.	Current year gross taxable value for operating p	urposes (Lin	e 1 plus Line 2 plus Line 3)	\$	19,	942,062,740	(4)	
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.)				\$	0.00	549,822,650	(5)	
6.	6. Current year adjusted taxable value (Line 4 minus Line 5)			\$	19,	392,240,090	(6)	
7.	Prior year FINAL gross taxable value from prior	year applicab	ole Form DR-403 series	\$	19,	381,781,180	(7)	
8.	Does the taxing authority include tax increment financing areas? If yes, enter number				✓ NO	Number	(8)	
Does the taxing authority levy a voted debt service millage or a millage voted for 2 9. years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0				YES	✓ NO	Number	(9)	
	Property Appraiser Certification	I certify the	taxable values above are o	correct to t	he best of	f my knowled	lge.	
SIGN HERE	Property Appraiser Certification Signature of Property Appraiser:	I certify the	taxable values above are o	Date :	he best of	f my knowled	lge.	
HERE		,	taxable values above are o	Ī	he best of	f my knowled	lge.	
HERE	Signature of Property Appraiser:	HORITY	taxing authority will be d	Date :	certificat	,	lge.	
HERE	Signature of Property Appraiser: TON II: COMPLETED BY TAXING AUT If this portion of the form is not completed	HORITY in FULL your ege for the ta	taxing authority will be d ax year. If any line is not ap	Date :	certificat nter -0	,	(10)	
SECT	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year mi.	HORITY in FULL your ege for the ta llage was adj	taxing authority will be d ax year. If any line is not ap usted then use adjusted	Date : enied TRIM	certificat nter -0	ion and		
SECT	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year mi. millage from Form DR-422)	"HORITY in FULL your ege for the ta flage was adj d by Line 10, a equence of ar	taxing authority will be d ax year. If any line is not ap usted then use adjusted divided by 1,000)	enied TRIM oplicable, et	certificat nter -0	ion and per \$1,000	(10)	
10.	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year mi. millage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied) Amount, if any, paid or applied in prior year as a cons	THORITY in FULL your ege for the ta llage was adj d by Line 10, a equence of an	taxing authority will be d ax year. If any line is not ap usted then use adjusted divided by 1,000) a obligation measured by a R-420TIF forms)	enied TRIM oplicable, er	certificat nter -0	ion and per \$1,000	(10)	
10. 11.	Signature of Property Appraiser: TON II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year mi. millage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or	THORITY in FULL your ege for the to llage was adj d by Line 10, c equence of ar ine 7a for all D	taxing authority will be d ax year. If any line is not ap usted then use adjusted divided by 1,000) a obligation measured by a R-420TIF forms)	enied TRIM plicable, er	certificat nter -0	ion and per \$1,000 4,515,955	(10) (11) (12)	
10. 11. 12.	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or Leading Sum of either Lin	THORITY in FULL your ege for the to llage was adj d by Line 10, o equence of ar ine 7a for all D 11 minus Line 66 or Line 7e fo	taxing authority will be d ax year. If any line is not ap usted then use adjusted divided by 1,000) a obligation measured by a R-420TIF forms)	enied TRIM pplicable, er	certificat nter -0 30	ion and per \$1,000 4,515,955	(10) (11) (12) (13)	
10. 11. 12. 13. 14.	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year mi. millage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or Line 1) Adjusted prior year ad valorem proceeds (Line 1) Dedicated increment value, if any (Sum of either Lines)	in FULL your ege for the ta for the ta for the ta for the ta for all D for the formula for	taxing authority will be dax year. If any line is not apusted then use adjusted divided by 1,000) a obligation measured by a 18-420TIF forms) 12) brall DR-420TIF forms)	enied TRIM pplicable, ei .23 \$ \$ \$	certificat nter -0 30	ion and per \$1,000 4,515,955 4,515,955	(10) (11) (12) (13) (14)	
10. 11. 12. 13. 14. 15.	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privile Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or Leadjusted prior year ad valorem proceeds (Line 1) Adjusted prior year ad valorem proceeds (Line 1) Dedicated increment value, if any (Sum of either Lines Adjusted current year taxable value (Line 6 minus)	in FULL your ege for the ta for the ta for the ta for the ta for all D for the formula for	taxing authority will be dax year. If any line is not apusted then use adjusted divided by 1,000) a obligation measured by a 18-420TIF forms) 12) brall DR-420TIF forms)	enied TRIM pplicable, er .23 \$ \$ \$ \$	certificat nter -0 30	ion and per \$1,000 4,515,955 4,515,955 392,240,090	(10) (11) (12) (13) (14) (15)	

19.	Т	YPE of principa	al authority (check		sipality ,		t Special District gement District	(19)
20.	Α	pplicable taxir	ng authority (check	one) Princi	pal Authority		Special District gement District Basin	(20)
21.	ls	millage levied i	n more than one co	unty? (check one)	✓ Yes	No		(21)
		DEPENDENT	SPECIAL DISTRIC	TS AND MSTUs	STOP	STOP HERE	- SIGN AND SUBN	AIT
22.		endent speciál dist	l prior year ad valorem pricts, and MSTUs levying			\$		(22)
23.	Curi	rent year aggrega	ite rolled-back rate (Lir	ne 22 divided by Line 1.	5, multiplied by 1,000)	per \$1,000	(23)
	ere.		ite rolled-back taxes (L	The same state of the same sta	The second second second			(24)
25.	taxi		ating ad valorem taxe lependent districts, an		100 D. C. S.	# \$		(25)
26.		rent year propose ,000)	ed aggregate millage r	ate (Line 25 divided by	Line 4, multiplied		per \$1,000	(26)
27.		rent year propose 23, minus 1 , mi	ed rate as a percent cha ultiplied by 100)	ange of rolled-back ra	te (Line 26 divided b	/	%	(27)
		rst public get hearing	Date :	Time:	Place :			
5			ority Certification ef Administrative Office	The millages com either s. 200.071 c	oly with the provis		est of my knowledg 065 and the provision	
1	G N H	Title:			Contact Name ar	nd Contact Title	: :	
F	E R E	Mailing Address	:		Physical Address			
	19	City, State, Zip :			Phone Number :		Fax Number :	



CERTIFICATION OF TAXABLE VALUE

Reset Form

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DR-420 R. 5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

	aw tee					I CONTRACTOR	Street Servensor
Year :			County:				
Princi	pal Authority :		Taxing Authority:				
Exam	ple 21 - Recap of WMD with Basins		Water Management Distr	ict			
SEC1	TION I: COMPLETED BY PROPERTY AP	PRAISER					
1.	Current year taxable value of real property for op	perating pur	poses	\$	34,	462,555,020	(1)
2.	Current year taxable value of personal property	for operating	g purposes	\$	2,	566,510,435	(2)
3.	Current year taxable value of centrally assessed	oroperty for	operating purposes	\$ 3,023,194			
4.	Current year gross taxable value for operating p	urposes (Lin	e 1 plus Line 2 plus Line 3)	\$	37,	032,088,649	(4)
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.)				\$		944,837,175	(5)
6. Current year adjusted taxable value (Line 4 minus Line 5)			\$	36,	087,251,474	(6)	
7.	Prior year FINAL gross taxable value from prior y	ear applicat	ole Form DR-403 series	\$	35,	823,173,768	(7)
8.	Does the taxing authority include tax increment of worksheets (DR-420TIF) attached. If none, en		eas? If yes, enter number	YES	✓ NO	Number	(8)
9.	Does the taxing authority levy a voted debt serv years or less under s. 9(b), Article VII, State Const DR-420DEBT, <i>Certification of Voted Debt Millage</i> fo	itution? If ye	es, enter the number of	YES	✓ NO	Number	(9)
	Property Appraiser Certification	I certify the	taxable values above are o	orrect to t	he best o	f my knowled	lge.
SIGN HERE	Signature of Property Appraiser:			Date:			
SECT	TION II: COMPLETED BY TAXING AUT	HORITY					
	If this portion of the form is not completed in possibly lose its millage levy privile					ion and	
10.	Prior year operating millage levy (If prior year mil millage from Form DR-422)	lage was adj	usted then use adjusted	.23	30	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied	by Line 10, a	divided by 1,000)	\$		8,346,799	(11)
12.	Amount, if any, paid or applied in prior year as a conse dedicated increment value (Sum of either Lines 6c or L			\$			(12)
13.	Adjusted prior year ad valorem proceeds (Line 1	1 minus Line	12)	\$		8,346,799	(13)
14.	Dedicated increment value, if any (Sum of either Line 6	6b or Line 7e fo	or all DR-420TIF forms)	\$			(14)
15.	Adjusted current year taxable value (Line 6 minu	s Line 14)		\$	36,	.087,251,474	(15)
16.	Current year rolled-back rate (Line 13 divided by	Line 15, mul	tiplied by 1,000)	.23	313	per \$1000	(16)
17.	Current year proposed operating millage rate			.23	90	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate by 1,000)	(Line 17 m	ultiplied by Line 4, divided	\$		8,850,669	(18)

19.	TYPE of principal authority (check	one) County		Independen	t Special District	(19)
A (1000)		Munici	pality 🗸	Water Manag	gement District	
20.	Applicable taxing authority (check	one) Princip	al Authority	Dependent S	Special District	(20)
		MSTU	✓	Water Manag	gement District Basin	
21.	Is millage levied in more than one cou	unty? (check one)	✓ Yes	No		(21)
	DEPENDENT SPECIAL DISTRICT	TS AND MSTUS	STOP	TOP HERE	- SIGN AND SUBM	AIT.
22.	Enter the total adjusted prior year ad valorem pr dependent special districts, and MSTUs levying a forms)			\$	8,346,799	(22)
23.	Current year aggregate rolled-back rate (Lir	ne 22 divided by Line 15,	multiplied by 1,000)	.231	3 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes (L	ine 4 multiplied by Line	23, divided by 1,000)	\$	8,565,522	(24)
25.	Enter total of all operating ad valorem taxes taxing authority, all dependent districts, and DR-420 forms)			\$	8,849,776	(25)
26.	Current year proposed aggregate millage raby 1,000)	ate (Line 25 divided by L	ine 4, multiplied	.2390	0 per \$1,000	(26)
27.	Current year proposed rate as a percent cha Line 23, minus 1, multiplied by 100)	ange of rolled-back rate	e (Line 26 divided by		3.33 %	(27)
ı	First public Date : budget hearing	Time :	Place :			
					est of my knowledg	
	Taxing Authority Certification	The millages comp either s. 200.071 or		ons of s. 200.	065 and the provision	ons of
(Signature of Chief Administrative Office G	er:		Date :		
	Title:		Contact Name and	d Contact Title	\$	
	Mailing Address :		Physical Address :	2		
	R E					
	City, State, Zip:		Phone Number :		Fax Number :	



CERTIFICATION OF TAXABLE VALUE

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DR-420 R. 5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year :			County: Lee				
1000 000							
10.000	pal Authority:		Taxing Authority:	96 37			
Exam	ple 22 - County 1 of 2 for Basins		Water Management Distr	rict			
SECT	TION I: COMPLETED BY PROPERTY AP	PRAISER					
1.	Current year taxable value of real property for op	erating pur	poses	\$		40,618,287	(1)
2.	Current year taxable value of personal property for	or operating	g purposes	\$ 18,473,702			
3. Current year taxable value of centrally assessed property for operating purposes			\$		87,907	(3)	
4.	, , , , , , , , , , , , , , , , , , , ,			\$		59,179,896	(4)
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.)			\$		595,481	(5)	
6. Current year adjusted taxable value (Line 4 minus Line 5)				\$		58,584,415	(6)
7.	Prior year FINAL gross taxable value from prior y	ear applicab	ole Form DR-403 series	\$	0	63,275,578	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number				✓ NO	Number	(8)
9.	Does the taxing authority levy a voted debt servi- years or less under s. 9(b), Article VII, State Consti DR-420DEBT, <i>Certification of Voted Debt Millage</i> fo	tution? If ye	s, enter the number of	YES	✓ NO	Number	(9)
	Property Appraiser Certification	Leartifictha	Face followed to a difference and				
	Juliature of Froberty Appraiser.			correct to t	he best o	t my knowled	ige.
SIGN HERE		rcertily the	taxadie values adove are (Date:	ne best o	t my knowled	ige.
HERE		,	taxadie values adove are o	i	he best o	t my knowled	1ge.
HERE	Signature of Property Appraiser:	HORITY n FULL your	taxing authority will be d	Date :	certifica		ige.
HERE	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUTI If this portion of the form is not completed in	HORITY n FULL your ge for the ta	taxing authority will be d ax year. If any line is not ap	Date :	certificat		(10)
SECT	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUTI If this portion of the form is not completed in possibly lose its millage levy privile. Prior year operating millage levy (If prior year mill.)	HORITY n FULL your ge for the ta lage was adju	taxing authority will be d ax year. If any line is not ap usted then use adjusted	Date : enied TRIM oplicable, en	certificat	tion and	
SECT 10.	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUTI If this portion of the form is not completed in possibly lose its millage levy privile Prior year operating millage levy (If prior year millimillage from Form DR-422)	HORITY n FULL your ge for the ta lage was adju	taxing authority will be d ax year. If any line is not ap usted then use adjusted divided by 1,000)	enied TRIM oplicable, et	certificat	tion and per \$1,000	(10)
10.	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUTI If this portion of the form is not completed in possibly lose its millage levy privile. Prior year operating millage levy (If prior year millimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a conse	HORITY In FULL your In FULL your In ge for the talk In ge was adjuit In by Line 10, and In the form of an and and and and and and and and and	taxing authority will be d ax year. If any line is not ap usted then use adjusted divided by 1,000) a obligation measured by a R-420TIF forms)	enied TRIM oplicable, er	certificat	per \$1,000 23,032	(10)
10. 11.	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUTI If this portion of the form is not completed in possibly lose its millage levy privile. Prior year operating millage levy (If prior year millimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a conse dedicated increment value (Sum of either Lines 6c or Line)	HORITY In FULL your In Full	taxing authority will be d ax year. If any line is not ap usted then use adjusted divided by 1,000) a obligation measured by a R-420TIF forms)	enied TRIM pplicable, er	certificat	per \$1,000 23,032	(10) (11) (12)
10. 11. 12.	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUTI If this portion of the form is not completed in possibly lose its millage levy privile Prior year operating millage levy (If prior year millimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a conse dedicated increment value (Sum of either Lines 6c or Line 1) Adjusted prior year ad valorem proceeds (Line 1)	HORITY In FULL your In Full	taxing authority will be d ax year. If any line is not ap usted then use adjusted divided by 1,000) a obligation measured by a R-420TIF forms)	enied TRIMoplicable, et	certificat	per \$1,000 23,032 0 23,032	(10) (11) (12) (13)
10. 11. 12. 13. 14.	Signature of Property Appraiser: FION II: COMPLETED BY TAXING AUTION II: If this portion of the form is not completed in possibly lose its millage levy privile Prior year operating millage levy (If prior year millimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied Amount, if any, paid or applied in prior year as a conse dedicated increment value (Sum of either Lines 6c or Line 1) Adjusted prior year ad valorem proceeds (Line 1) Dedicated increment value, if any (Sum of either Line 6)	HORITY In FULL your ge for the ta lage was adju by Line 10, a equence of an ine 7a for all D I minus Line b or Line 7e fo s Line 14)	taxing authority will be dax year. If any line is not apusted then use adjusted divided by 1,000) Tobligation measured by a 1/8-420TIF forms) Tobligation measured by a 1/8-420TIF forms)	enied TRIM pplicable, ei .36 \$ \$ \$ \$	certificat	per \$1,000 23,032 0 23,032 0	(10) (11) (12) (13) (14)
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19.	Т	YPE of principa	al authority (check	one) Cou	inty	In	dependent	: Special District	(19)
				Mu	nicipality	✓ W	/ater Manag	gement District	(1.5)
20.	A	pplicable taxir	ng authority (check	one) Prir	ncipal Authority	D	ependent S	Special District	(20)
				MS.	ΓU	✓W	ater Manag	gement District Basin	
21.	ls	millage levied i	n more than one co	unty? (check one)	✓ Yes		No		(21)
		DEPENDENT	SPECIAL DISTRIC	TS AND MSTUs	STOP	STC	P HERE -	SIGN AND SUBM	AIT .
22.		endent special distr	prior year ad valorem pricts, and MSTUs levying			420 \$		0.3819	(22)
23.	Curi	ent year aggrega	te rolled-back rate (Lir	ne 22 divided by Line	15, multiplied by 1,	,000)	.0000	per \$1,000	(23)
24.	Curi	ent year aggrega	te rolled-back taxes <u>(L</u>	ine 4 multiplied by L	ine 23, divided by 1,	,000) \$		0	(24)
25.	taxi		ating ad valorem taxe ependent districts, an					0	(25)
26.		ent year propose ,000)	d aggregate millage r	ate (Line 25 divided	by Line 4, multiplied	d	.000	per \$1,000	(26)
27.		rent year propose 23, minus 1 , mu	d rate as a percent cha ultiplied by 100)	ange of rolled-back	rate (Line 26 divide	ed by		0.00 %	(27)
ļ		rst public get hearing	Date:	Time:	Place :				
	5	Taxing Autho	ority Certification	The millages co		ovisions		est of my knowledg 065 and the provisio	
(l G	Signature of Chi	ef Administrative Offic	er:			Date :		
	N H	Title :			Contact Nam	e and Co	ontact Title	i,	
j	E R	Mailing Address	:		Physical Add	ress :			
	E _e	City, State, Zip:			Phone Numb	oer:		Fax Number :	



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420 R. 5/12 Rule 12D-16,002 Florida Administrative Code Effective 11/12

Year :			County: Hendry					
Princi	pal Authority :		Taxing Authority:					
Exam	ple 23 - County 2of 2 for Basins		Water Management Distr	rict				
SECT	ION I: COMPLETED BY PROPERTY A	PPRAISER	1					
1.	Current year taxable value of real property for o	perating pur	poses	\$		794,568,430	(1)	
2.	Current year taxable value of personal property	for operating	g purposes	\$		233,446,590	(2)	
3. Current year taxable value of centrally assessed property for operating purposes			\$		1,167,420	(3)		
4.	Current year gross taxable value for operating p	ourposes (Lin	e 1 plus Line 2 plus Line 3)	\$	1,	,029,182,440	(4)	
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.)						12,345,700	(5)	
6. Current year adjusted taxable value (Line 4 minus Line 5)				\$	1,	,016,836,740	(6)	
7.	Prior year FINAL gross taxable value from prior	year applical	ole Form DR-403 series	\$	1.	,065,059,938	(7)	
8.	Does the taying authority include tay increment financing areas? If yes, enter number					Number	(8)	
Does the taxing authority levy a voted debt service millage or a millage voted for 2 9. years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0				YES	✓ NO	Number	(9)	
	100							
	Property Appraiser Certification	I certify the	taxable values above are o	correct to t	he best o	f my knowled	lge.	
SIGN HERE	Property Appraiser Certification Signature of Property Appraiser:	I certify the	taxable values above are o	Date :	he best o	f my knowlec	lge.	
HERE		,	taxable values above are o	I was w	he best o	f my knowled	lge.	
HERE	Signature of Property Appraiser:	THORITY In FULL your	taxing authority will be d	Date :	l certificat	,	lge.	
HERE	Signature of Property Appraiser: TON II: COMPLETED BY TAXING AUT If this portion of the form is not completed	THORITY In FULL your lege for the ta	taxing authority will be d ax year. If any line is not ap	Date : enied TRIM oplicable, e	l certificat	,	(10)	
SECT	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year millage)	THORITY I in FULL your lege for the taillage was adj	taxing authority will be do ax year. If any line is not ap usted then use adjusted	Date : enied TRIM oplicable, e	l certificat nter -0	tion and		
SECT 10.	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year millage from Form DR-422)	THORITY I in FULL your lege for the taillage was adjusted by Line 10, assequence of an	taxing authority will be dax year. If any line is not apusted then use adjusted divided by 1,000)	enied TRIM oplicable, e	l certificat nter -0	tion and per \$1,000	(10)	
10.	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a constant of the prior year and year of the prior year as a constant of the prior year and year.	THORITY In FULL your lege for the taillage was adjusted by Line 10, consequence of artifice 7a for all D	taxing authority will be do ax year. If any line is not ap usted then use adjusted divided by 1,000) n obligation measured by a 18-420TIF forms)	enied TRIM oplicable, e	l certificat nter -0	per \$1,000 387,682	(10)	
10. 11.	Signature of Property Appraiser: TON II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year millage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or in the constant of the cons	THORITY In FULL your lege for the ta illage was adj ad by Line 10, c sequence of ar Line 7a for all D	taxing authority will be do ax year. If any line is not ap usted then use adjusted divided by 1,000) a obligation measured by a pr-420TIF forms)	enied TRIM pplicable, e .36	l certificat nter -0	per \$1,000 387,682	(10) (11) (12)	
10. 11. 12.	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year mimillage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or Idad)	THORITY I in FULL your lege for the to illage was adjudy Line 10, consequence of artifice 7a for all Ellaminus Line 66 or Line 7e for all Ellaminus Line 66 or	taxing authority will be do ax year. If any line is not ap usted then use adjusted divided by 1,000) a obligation measured by a pr-420TIF forms)	enied TRIM eplicable, e .36 \$	l certifical nter -0 640	per \$1,000 387,682 0 387,682	(10) (11) (12) (13)	
10. 11. 12. 13. 14.	Signature of Property Appraiser: ION II: COMPLETED BY TAXING AUT If this portion of the form is not completed possibly lose its millage levy privil Prior year operating millage levy (If prior year millage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplie) Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6 c or in Adjusted prior year ad valorem proceeds (Line Dedicated increment value, if any (Sum of either Lines)	THORITY In FULL your lege for the taillage was adjusted by Line 10, consequence of an Line 7a for all D 11 minus Line 6b or Line 7e fous Line 14)	taxing authority will be dax year. If any line is not apusted then use adjusted divided by 1,000) n obligation measured by a NR-420TIF forms) 12) or all DR-420TIF forms)	enied TRIM pplicable, e .36 \$ \$ \$ \$	l certifical nter -0 640	tion and per \$1,000 387,682 0 387,682	(10) (11) (12) (13) (14)	
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									i age z
19.	T	YPE of principa	al authority (check	one) Coi	inty		Independent	t Special District	(19)
				Mu	nicipality	\checkmark	Water Manag	gement District	
20.	Α	pplicable taxir	ng authority (check		cipal Authority		Dependent S	Special District	(20)
				MS	ΓU	✓	Water Manag	gement District Basin	
21.	ls	millage levied i	n more than one co	unty? (check one)	✓ Yes		No		(21)
		DEPENDENT	SPECIAL DISTRIC	TS AND MSTUs	STOP	S	TOP HERE -	- SIGN AND SUBN	1IT
22.		endent special distr	prior year ad valorem p icts, and MSTUs levying			-420	\$		(22)
23.	Curr	ent year aggrega	te rolled-back rate (Lin	ne 22 divided by Line	15, multiplied by	1,000)	.0000	0 per \$1,000	(23)
_			te rolled-back taxes (L				\$	0	(24)
	Ente	er total of all oper	ating ad valorem taxe ependent districts, an	s proposed to be le	vied by the princip	pal	\$	0	(25)
25.	1007 111	19 authority, an u 120 forms)	ependent districts, an	u M310s, II aliy. (11	e sum of Line 10 m	om an	7	Ü	(23)
2 4	Curr	ent vear propose	d aggregate millage r	ate (Line 25 divided	by Line 4. multiplie	od .	42 M M2	u 195 2000	PG 50
26.		.000)			,, .,		.000	0 per \$1,000	(26)
27.		ent year propose 23, minus 1 , mu	d rate as a percent ch ultiplied by 100)	ange of rolled-back	rate (Line 26 divid	led by		0.00 %	(27)
		rst public get hearing	Date :	Time :	Place :				
						CONCER SERVICE CONTRACTOR		and a first transfer of the first	0000
	s	Taxing Autho	ority Certification	The millages co	_	rovisio		est of my knowledg 065 and the provision	
	í G	Signature of Chi	ef Administrative Offic	er:			Date:	1	
	V	Title:			Contact Nan	ne and	Contact Title	:	
_	H E	Mailing Address			Dhygical Ada	droce .			
F	E R E	Mailing Address	•		Physical Add	aress:			
		City, State, Zip:			Phone Num	ber :		Fax Number :	

Instructions on page 3

Maximum Millage Limitation Requirements

In addition to the TRIM requirements, local governments must also conform to the maximum millage limitation requirements. Section 200.065(5), F.S., outlines the requirements.

Maximum millage requirements apply to all taxing authorities except school districts.

By Majority Vote

The majority vote rate, <u>with one exception</u>, is equal to the rolled-back rate as calculated on Form DR-420 adjusted by the percentage change in per capita Florida personal income. In determining this rate, it does not matter if the previous year's adopted rate was greater than the previous year's majority vote rate.

The exception occurs if the previous year's adopted rate was <u>less than</u> the majority vote rate. In this case, the taxing authority must calculate a new rolled-back rate based on the assumption that in the previous year, the taxing authority levied the majority vote rate. This newly calculated rolled-back rate is then further adjusted by the percentage change in per capita Florida personal income to arrive at the current year majority vote rate. The revised rolled-back rate in this calculation is only for use in determining maximum millage, not for TRIM purposes.

By Two-Thirds Vote

Taxing authorities may levy a millage up to 110 percent of the majority vote maximum millage rate.

By a Unanimous Vote or a Referendum

Taxing authorities may levy any millage up to their constitutional or statutory maximum millage.

For taxing authorities with dependent special districts or MSTUs, the millage caps are based on the taxes levied by the principal authority and all its dependent special districts and MSTUs. Some component taxing authorities may vote to levy above their maximum as long as the other taxing authorities levy sufficiently below their maximums. The total of taxes levied by all component taxing authorities cannot be more than the aggregate maximum if each taxing authority had chosen to levy its maximum millage.

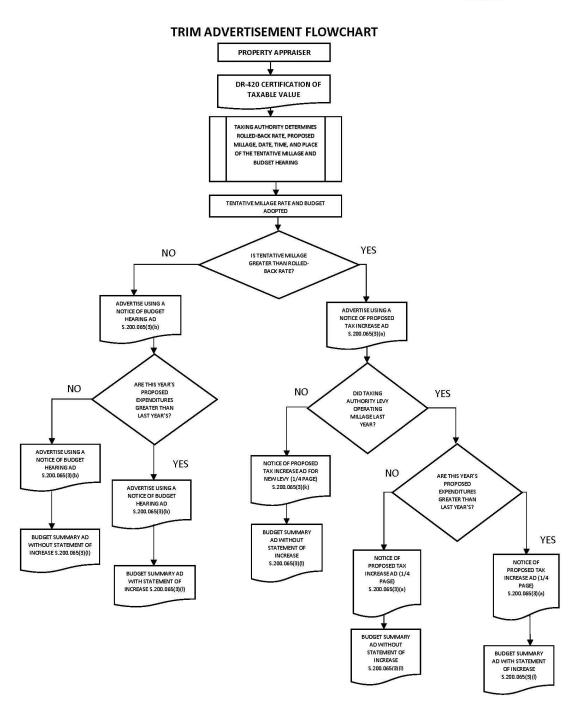
To determine if the principal taxing authority and its dependent districts meet the maximum millage requirements:

- 1. Determine the total sum of taxes that would result if each component taxing authority voted to levy its maximum millage.
- 2. Determine the total sum of taxes the component taxing authorities are actually levying.

The sum determined in the second step must be equal to or less than the sum determined in step one to meet maximum millage requirements.

Advertisement Requirements

R. 05/17



Advertisement Requirements

Taxing authorities are not required to advertise the tentative millage and budget hearing. The *Notice of Proposed Property Taxes* (TRIM notice), which the property appraiser mails, advertises the tentative hearing. The completed Form DR-420 provides the proposed millage rate; rolled-back rate; and date, time, and place of the hearing.

Within 15 days after the adoption of the tentative millage and budget, the taxing authority must advertise its intent to adopt a final millage and budget.

The final hearing must take place two to five days after the advertisement is first published in the newspaper.

Taxing authorities must place advertisements in a newspaper of general paid circulation in the county or in its geographically limited insert. The insert must circulate in geographic boundaries that include the geographic boundaries of the taxing authority (s. 200.065(3)(h), F.S.).

Newspaper advertisements cannot

- Be placed in the legal or classified section (s. 200.065(3), F.S.)
- Deviate from the language specified in s. 200.065, F.S.
- Be accompanied, preceded, or followed by other advertising or notices that conflict with or contradict the required publications (s. 200.065(3)(h), F.S)
- Be combined. The advertisements must be separate and adjacent (s. 200.065(3)(I), F.S.).

"Adjacent to," when used in reference to newspaper advertisements, means next to, touching, or contiguous, either at the sides or at the corners. This term includes advertisements placed adjacent to one another, either on the same page or on adjoining pages with a crease separating them, so a reader may view the advertisements simultaneously when the newspaper pages are open on a flat surface.

Size Requirements

Budget Summary No size requirement

Notice of Budget Hearing No size requirement

Notice of Proposed Tax Increase Full ¼ page of newspaper

Notice of Continuation No size requirement

Proof of Publication

You must submit a proof of publication for each advertisement.

To eliminate any possible advertising errors that could cause additional advertising expense, the Department recommends that you

 State in writing all advertising requirements and special instructions to the newspaper, and execute a contract between the taxing authority and the newspaper

Examples:

- Newspaper contract
- Newspaper requirements for Budget Summary and Notice of Budget Hearing ads
- Newspaper requirements for Budget Summary and Notice of Proposed Tax Increase ads
- o Proof of publications
- Proof all advertisements before publication
- Check the newspaper's advertising requirements and deadlines
- Establish a time frame for advertising well in advance
 - Publish the final hearing advertisements within 15 days after the tentative budget hearing.
 - Hold the final hearing two to five days after the ads appear in the newspaper.

Advertisement Selection Worksheet

To select the appropriate advertisement that accompanies the *Budget Summary* advertisement, calculate the percentage change of rolled-back rate (RBR) (see the formula on line 27 of Form DR-420):

[(current year aggregate tentative millage rate ÷ current year aggregate RBR) - 1.00] x 100 = % change RBR

Example:

Tentatively adopted millage rate 5.4200

Rolled-back rate 4.6900

 $[(5.4200 \div 4.6900) - 1.00] = 0.15565031983$

 $0.15565031983 \times 100 = 15.565031983$

The recommended percentage change of RBR is 15.57 percent.

1. When the tentatively adopted millage rate is **greater than** the current year RBR, the percentage change of RBR will also be greater than 0.00.

Publish a 1/4-page *Notice of Proposed Tax Increase* advertisement with an adjacent *Budget Summary* advertisement.

2. When the tentatively adopted millage rate **is equal to or less than** the current year RBR, the percentage change of RBR will also be equal to or less than 0.00.

Publish a *Notice of Budget Hearing* advertisement with an adjacent *Budget Summary* advertisement.

- 3. First-year levy for a taxing district:
 - Publish a 1/4-page *Notice of Proposed Tax Increase* advertisement with an adjacent *Budget Summary* advertisement.
- 4. A *Budget Summary* advertisement must always appear adjacent to either the *Notice of Proposed Tax Increase* or a *Notice of Budget Hearing* advertisement, not both.

Note: Taxing authorities with dependent districts and MSTUs use the current year tentative aggregate millage rate and current year aggregate rolled-back rate.

Example: Newspaper Requirements

MEMORAI	NDUM:
TO:	Display Advertising Manager Advertising Department Specific Newspaper
FROM:	Chief Administrative Officer Name of Taxing Authority
RE:	Newspaper Notice
general paid a millage ra The enclos	is required by law to advertise in a newspaper of id circulation in the county or in its geographically limited insert a notice of its intent to adopt ate and budget. Seed advertisements are to appear in your newspaper exactly in accordance with the instructions. Please sign and return a copy to the above taxing authority.
Signature o	f Display Advertising Manager
Date	

Sincerely,

Chief Administrative Officer

CAO

cc: Advertising Director

Attachments

(Not required by Florida Statutes. This is an example you may use stating your advertising request to the newspaper.)

Example: Notice of Budget Hearing Newspaper Requirements

Th	e	is required by law to advertise in a newspaper of (Name of taxing authority)
ge a f pla	nera inal ice	(Name of taxing authority) all paid circulation in the county or in its geographically limited insert a notice of its intent to adopt millage rate and budget. A public hearing to finalize the budget and adopt a millage rate will take not less than two days or more than five days after the day that the advertisement is first ned.
Ple	ease	e run the enclosed advertisements exactly as instructed.
1. Ho	To we\	appear, or as near to this date as possible. (First date ad can appear) ver, in no event will the ad appear after (Latest date ad can appear)
2.	Th	e advertisements cannot be placed where legal notices and classified advertisements appear.
3.	Th	e advertisements cannot be combined.
4.	Th	e advertisements must be adjacent.
5.	yo	rward proof of publication for each advertisement and entire page in which the ad appears, with ur statement, by (No later than two weeks after ad is published) oof of publication should state each advertisement.
6.	Во	th ads will run for one day only.
	A.	Notice of Budget Hearing (example enclosed)
		1. There is no size requirement.
	В.	Budget Summary ad (example enclosed)
		 There is no size requirement. This ad must appear adjacent to the Notice of Budget Hearing.

(Not required by Florida Statutes. This is an example you may use stating your advertising request to

the newspaper.)

Example: Notice of Proposed Tax Increase Newspaper Requirements

The	e is required by law to advertise in a newspaper of (Name of taxing authority)
gei a fi	neral paid circulation in the county or in its geographically limited insert a notice of its intent to adopt in all millage rate and budget. A public hearing to finalize the budget and adopt a millage rate will take use two to five days after the day that the advertisement is first published.
Ple	ease run the enclosed advertisements exactly as instructed.
1.	To appear, or as near to this date as possible.
Ho	wever, in no event will the ad appear after (Latest 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.
	Forward proof of publication for each advertisement and entire page in which the ad appears, with your statement, by (No later than two weeks after ad is published)
	(No later than two weeks after ad is published)

Proof of publication should state each advertisement.

- 6. Both ads will run for one day only.
 - A. Notice of Proposed Tax Increase ad (example enclosed)
 - Size requirement a full 1/4 page of the newspaper
 Headline no smaller than 18 point
 - B. Budget Summary ad (example enclosed)
 - 1. No size requirement for this ad
 - 2. Must be adjacent to the Notice of Proposed Tax Increase

(Not required by Florida Statutes. This is an example you may use stating your advertising request to the newspaper.)

Example: Proof of Publication Completed by Newspapers

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

AFFIDAVIT OF PROOF OF PUBLICATION

(s. 50.051, F.S.)

NAME OF NEWSPAPER

Published (Weekly or Daily) (Town or City) (County) Florida

STATE OF FLORIDA COUNTY OF	;	
Before the undersigned authority personally appear who on oath says that he or she is	ared	
who on oath says that he or she is	of the	,
a newspaper published in	County, Florida; that the	ne attached copy of
advertisement, being a	in the matter of I	NOTICE OF PROPOSED
TAX INCREASE AND BUDGET SUMMARY in the	e(Court, was published in
said newspaper in the issues of		
Afficient from the engine the et the engine		<u> </u>
Affiant further says that the said is a newspaper published at	in a sid	Country
Is a newspaper published at	, IN Salu	County,
Fidilida, and that newspaper has been continuous	y publisheu in	County,
Florida, eacha the post office in, in	nd has been entered as se	econd-class mail matter at
County, Florida, for a period of 1 year next preced	ing the first publication of t	— bo attached copy of
advertisement; and affiant further says that he or s		
corporation any discount, rebate, commission, or r		
for publication in the said newspaper.	eruna for the purpose of s	eculing this advertisement
To publication in the said newspaper.		
Sworn to and subscribed before me this	day of,	20, by
, who is per	sonally known to me or w	ho has produced (type of
identification) as identification.		
<u> </u>		
(Signature of Notary Public)		
(Print, Type, or Stamp Commissioned Name of Notary Public)		
(Notary Public)		

Example: Multi-County/Water Management Districts

Newspaper Listing Fiscal Year _____ - ___ Budget Publishing Date _____

Newspaper Circulated In

Name of Newspaper

Address

City, State ZIP

List Applicable Counties

Name of Newspaper

Address

City, State ZIP

List Applicable Counties

Name of Newspaper

Address

City, State ZIP

List Applicable Counties

Name of Newspaper

Address

City, State ZIP

List Applicable Counties

Name of Newspaper

Address

City, State ZIP

List Applicable Counties

Example: Multi-County/Water Management Districts

Newspaper Listing Fiscal Year ____ - ___ Budget Publishing Date ____

Newspaper	Circulated In
Bradenton Herald Post Office Box 921 Bradenton, FL 34206	Manatee, Sarasota
Charlotte Sun Herald 23170 Harbor View Road Port Charlotte, FL 33980	Charlotte, DeSoto, Sarasota
Citrus Publishing/Citrus County Chronicle 1624 North Meadowcrest Blvd Crystal River, FL 34429	Citrus, Levy, Marion, Sumter
Lakeland Ledger 300 West Lime Street Lakeland, FL 33815	Polk, Hardee, Highlands, Hillsborough
Ocala Star Banner Post Office Box 879 Ocala, FL 34478	Marion, Citrus, Lake, Levy, Sumter
St. Petersburg Times/Pasco Times Post Office Box 879 Port Richey, FL 34673-0879	Pinellas, Charlotte, Citrus, Hernando, Hillsborough, Levy, Manatee, Marion, Pasco, Sarasota, Sumter
Sarasota Herald Tribune Post Office Drawer 1719 Sarasota, FL 34230	Sarasota, Charlotte, Manatee
Tampa Tribune Post Office Box 191 Tampa, FL 33601	Hillsborough, Citrus, DeSoto, Hardee, Hernando, Highlands, Manatee, Pasco, Pinellas, Polk, Sarasota, Sumter

Example: Notice of Proposed Tax Increase

Use 100 percent of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

The ____(name of taxing authority)__ has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

- A. Initially proposed tax levy\$XX,XXX
- This year's proposed tax levy\$XX,XXX,XXX

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

(DATE) (TIME) at (MEETING PLACE)

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

Use this ad if your taxing authority's tentatively adopted millage rate is **greater than** the current year rolled-back rate.

The Notice of Proposed Tax Increase ad will:

- Be a full 1/4-page ad
- Have a headline in a font no smaller than 18 point
- Have an adjacent *Budget Summ*ary advertisement
- Not be published in the legal or classified section
- Be published in a newspaper of general paid circulation in the county or in its geographically limited insert
- 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

- Advertise the final hearing within 15 days of the tentative (first) hearing
- Hold the final hearing two to five days after advertising.

Example: Last Year's Actual Levy Less Than Initially Proposed Levy

Use 100 percent of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

The ____(name of taxing authority)__ has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

Α.	Initially proposed tax levy\$	<u>47,969</u>
В.	Less tax reductions due to Value Adjustment Board	
	and other assessment changes\$	<u>3,833</u>
C.	Actual property tax levy\$	44,136

This year's proposed tax levy......\$ <u>49,740</u>

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

(DATE) (TIME) at (MEETING PLACE)

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

To complete the above *Notice of Proposed Tax Increase* advertisement, use the information from the following forms:

Last year's proposed tax levy:

A. \$47,969 Prior year Form DR-420, line 25

B. \$ 3,833 Subtract line C from line A to calculate line B

C. \$44,136 Current year Form DR-420, line 11 (sum of all Form DR-420 lines 11 if you have MSTUs or dependent special districts)

This year's proposed tax levy:

\$49,740 (current year's tentatively adopted millage rate x current year gross taxable value) ÷ 1,000 (line 4, current year Form DR-420)

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

Example: Completed Last Year's Actual Levy Greater Than Initially Proposed Levy

Use 100 percent of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

The ____(name of taxing authority)__ has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

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

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

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

(DATE) (TIME) at (MEETING PLACE)

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

To complete the above *Notice of Proposed Tax Increase* advertisement, use information from the following forms:

Last year's proposed tax levy:

A. \$3,684,715 Prior year Form DR-420, line 25

B. \$(137,468) Subtract line C from line A to calculate line B

C. \$3,822,183 Current year Form DR-420, line 11 (sum of all Form DR-420 lines 11 if

you have MSTUs or dependent special districts)

This year's proposed tax levy:

\$3,685,183 (current year's tentatively adopted millage rate x current year gross taxable

value) ÷ 1,000 (line 4, current year Form DR-420)

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

Example: Multi-County/Water Management Districts

Use 100 percent of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

The <u>(name of taxing authority)</u> has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

- A. Initially proposed tax levy\$XX,XXX

This year's proposed tax levy\$XX,XXX

This tax increase is applicable to (name of county or counties).

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

(DATE) (TIME) at (MEETING PLACE)

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

Use this ad if your taxing authority's tentatively adopted millage rate is **greater than** the current year rolled-back rate.

The Notice of Proposed Tax Increase ad will:

- Be a full 1/4-page ad
- Have a headline in a font no smaller than 18 point
- Have an adjacent *Budget Summ*ary advertisement
- Not be published in the legal or classified section
- Be published in a newspaper of general paid circulation in the county or in its geographically limited insert
- 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

- Advertise the final hearing within 15 days of the tentative (first) hearing.
- Hold the final hearing two to five days after advertising.

Example: Multi-County and Water Management District

Use 100 percent of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

The ____(name of taxing authority)__ has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

Α.	Initially proposed tax levy\$	529,023
	Less tax reductions due to Value Adjustment Board	
	and other assessment changes\$	\$1,878
C.	Actual property tax levy\$	527,145

This year's proposed tax levy\$ 605,741

This tax increase is applicable to (name of county or counties).

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

(DATE) (TIME) at (MEETING PLACE)

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

To complete the above *Notice of Proposed Tax Increase* advertisement, use information from the following forms:

Last year's proposed tax levy:

A. \$529,023 Prior year Form DR-420, line 25

B. \$1,878 Subtract line C from line A to calculate line B

C. \$527,145 Current year Form DR-420, line 11 (sum of all Form DR-420 lines 11 if

you have MSTUs or dependent special districts)

This year's proposed tax levy:

(current year's tentatively adopted millage rate x current year gross taxable value) ÷ 1,000 (line 4, current year Form DR-420)

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

Example: Multi-County and Water Management District Delayed NoticeUse **only** for delayed TRIM notices.

NOTICE OF TAX INCREASE

The <u>(name of taxing authority)</u> proposes to increase its property tax levy by <u>(percentage increase over rolled-back rate; district-wide & basin-wide)</u> percent.

This tax increase is applicable to (name of county or counties)

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

(DATE) (TIME) at (MEETING PLACE)

If mailing the *Notice of Proposed Property Taxes* is delayed beyond September 3 and the percentage increase is above the rolled-back rate, the multi-county/water management districts must advertise the *Notice of Tax Increase* no later than September 18.

The Notice of Proposed Tax Increase ad will:

- Be a full 1/4-page ad
- Have a headline in a font no smaller than 18 point
- Not be published in the legal or classified section
- Be published in a newspaper of general paid circulation in the county or in its geographically limited insert
- 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

- Hold the final hearing two to five days after advertising.
- Do not advertise later than September 18.

Percentage Increase over Rolled-Back Rate

Calculation:

[(current year aggregate millage rate ÷ current year aggregate rolled-back rate) - 1.00] x 100

Certification of Taxable Value (Form DR-420)

[(Line 26 divided by Line 23) - 1.00] x 100

Line 26 (or aggregate tentative/final millage rate) 3.2450 per \$1,000

Line 23 (aggregate final rolled-back rate) 3.2235 per \$1,000

 $[(3.2450 \div 3.2235) - 1.00] = .00666977$ $.00666977 \times 100 =$ **0.66698**

The percentage increase over the rolled-back rate = **0.67%** (rounded to two decimal places)

The percentage increase over the rolled-back rate **must** be included in the resolution or ordinance adopting the millage 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.

Example: First-Year Levy for Municipality/Independent Special District

Use 100 percent of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

The ____(name of taxing authority)__ has tentatively adopted a measure to impose a new property tax levy of \$(*amount) per \$1,000 value.

Last year's property tax levy:

Initially proposed tax levy	\$	<u>0.00</u>
Less tax reductions due to Value Adjustment Board		
and other assessment changes	\$	0.00
Actual property tax levy	\$	0.00
	Less tax reductions due to Value Adjustment Board and other assessment changes	Initially proposed tax levy\$ Less tax reductions due to Value Adjustment Board and other assessment changes\$ Actual property tax levy\$

This year's proposed tax levy\$ XXX

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

(DATE) (TIME) at (MEETING PLACE)

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

Use the above ad for a taxing authority that has tentatively adopted an operating levy for the upcoming year but currently levies no millage.

Calculation: Current year gross taxable value for operating purposes (line 4, Form DR-420) x current year tentatively adopted millage rate (per \$1,000)

The Notice of Proposed Tax Increase ad will:

- Be a full 1/4-page ad
- Have a headline in a font no smaller than 18 point
- Have an adjacent Budget Summary advertisement
- Not be published in the legal or classified section
- Be published in a newspaper of general paid circulation in the county or in its geographically limited insert
- 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

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

- Advertise the final hearing within 15 days of tentative (first) hearing.
- Hold the final hearing two to five days after advertising.

^{*}Amount = Millage Rate

Example: First Year Levy for Municipality/Independent Special District Use 100 percent of tax levies in the advertisement.

NOTICE OF PROPOSED TAX INCREASE

The ____(name of taxing authority)___ has tentatively adopted a measure to impose a new property tax levy of \$(*amount) per \$1,000 value.

Last year's property tax levy:

Α.	Initially proposed tax levy	.\$ <u>(</u>	<u>0.00</u>
B.	Less tax reductions due to Value Adjustment Board		
	and other assessment changes	.\$ <u>(</u>	0.00
	Actual property tax levy		0.00

This year's proposed tax levy\$ XXX

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

(DATE) (TIME) at (MEETING PLACE)

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

Use the above ad for a taxing authority that has tentatively adopted an operating levy for the upcoming year but currently levies no millage.

The Notice of Proposed Tax Increase ad will:

- Be a **full 1/4-page** ad
- Have a headline in a font no smaller than 18 point
- Have an adjacent Budget Summary advertisement
- **Not** be published in the legal or classified section
- Be published in a newspaper of general paid circulation in the county or in its geographically limited insert.
- **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

- Advertise the final hearing within 15 days of the tentative (first) hearing.
- Hold the final hearing two to five days after advertising.

^{*}Amount = Millage Rate

Example: Notice of Budget Hearing Ad – Regular Taxing Authorities

NOTICE OF BUDGET HEARING The ____(name of taxing authority)__ has tentatively adopted a budget for ____(fiscal year)__. A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on:

(TIME) at (MEETING PLACE)

(DATE)

Use this ad if your taxing authority's tentatively adopted millage rate is **equal to or less than** the current year's rolled-back rate.

Calculation:

[(current year aggregate tentative millage ÷ current year aggregate rolled-back rate) - 1.00] x 100 = percent change of the rolled-back rate

Use a *Notice of Budget Hearing* ad when this percent change is 0.00 or less.

The Notice of Budget Hearing ad will:

- **Not** be in the legal or classified section
- Have an adjacent Budget Summary ad
- Not deviate from the specified language
- Have no size requirements
- Be published in a newspaper of general paid circulation in the county or in its geographically limited insert
- Not be accompanied, preceded, or followed by other ads or notices which conflict with or contradict the required publications

- Advertise the final hearing within 15 days of the tentative (first) hearing.
- Hold the final hearing two to five days after the day the ads first appear in the newspaper.

Calculation of Percent of Increase over Rolled-Back Rate

Calculation:

[(current year aggregate millage rate ÷ current year aggregate rolled-back rate) - 1.00] x 100

Certification of Taxable Value (Form DR-420):

[(Line
$$26 \div Line 23$$
) - 1.00] x 100

$$[(3.2750 \div 3.2800) - 1.00] = -0.00152439$$

 $-0.00152439 \times 100 = -0.15244$

The percentage increase over the rolled-back rate = -0.15%

The resolution/ordinance adopting the millage rate **must** include the percentage increase over the rolled-back rate.

When the percent change of rolled-back rate is **less than or equal to 0.00**, publish a *Notice of Budget Hearing* advertisement.

Example: *Notice of Budget Hearing* Ad – Multi-County and Water Management Districts

NOTICE OF BUDGET HEARING

The <u>(name of taxing authority)</u> has tentatively adopted a budget for <u>(fiscal year)</u>.

This notice is applicable to (name of county or counties)
A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on:

(DATE) (TIME) at (MEETING PLACE)

Use the above ad if your taxing authority's tentatively adopted millage rate is **equal to or less than** the current year's rolled-back rate.

Calculation:

[(current year aggregate tentative millage \div current year aggregate rolled-back rate) - 1.00] x 100 = percent change of the rolled-back rate

Use a Notice of Budget Hearing ad when this percent change is 0.00 or less.

The Notice of Budget Hearing ad will:

- Not be placed in the legal or classified section
- Have an adjacent Budget Summary ad
- Not deviate from the specified language
- Have no size requirements
- Be published in a newspaper of general paid circulation in the county or in its geographically limited insert
- Not be accompanied, preceded, or followed by other ads or notices which conflict with or contradict the required publications

- Advertise the final hearing within 15 days of the tentative (first) hearing.
- Hold the final hearing two to five days after the ads first appear in the newspaper.

Example: *Notice of Budget Hearing* Ad – Multi-County and Water Management Districts Delayed Notice

Use only for delayed TRIM notices.

NOTICE OF BUDGET HEARING

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

This notice is applicable to (name of county or counties)
A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on:

(DATE) (TIME) at (MEETING PLACE)

Use the above ad if the property appraiser delays beyond September 3 in mailing the *Notice of Proposed Property Taxes* and the percentage increase is at or below the rolled-back rate.

Calculation:

[(current year aggregate tentative millage \div current year aggregate rolled-back rate) - 1.00] x 100 = percent change of the rolled-back rate

Use a *Notice of Budget Hearing* ad when this percent change is 0.00 or less.

The Notice of Budget Hearing ad will:

- Not be placed in the legal or classified section
- Not deviate from the specified language
- Have no size requirements
- Be published in a newspaper of general paid circulation in the county or in its geographically limited insert
- Not be accompanied, preceded, or followed by other ads or notices which conflict with or contradict the required publications

- Advertise the final hearing within 15 days of the tentative (first) hearing.
- Hold the final hearing two to five days after the ads first appear in the newspaper.

Budget Summary Advertisement Requirements

The Budget Summary must:

- Show all tentatively adopted millage rates:
 - General fund
 - Dependent district
 - o MSTU
 - Voted debt service
- Have at least 95 percent of ad valorem taxes included in the budget for each millage rate shown
 - Ad valorem taxes can be more than 95 percent but not less than 95 percent for each millage rate.
 - Show 100 percent of ad valorem taxes if the overall budget shows less than 5 percent for estimated revenues.
 - Calculation of ad valorem taxes:

Current year gross taxable value for operating purposes (line 4, Form DR-420) x tentatively adopted millage rate

Example:

Line 4 x millage x .95 = Minimum Ad Valorem Taxes $$11,252,100 \times 4.4205 \times .95$ (per \$1,000) = \$47,253

Calculation of ad valorem taxes for debt service:

Current year gross taxable value for operating purposes (line 4, Form **DR-420DEBT**) x tentatively adopted debt millage rate

Example:

Line 4 Form DR-420DEBT x millage x .95 = Minimum Ad Valorem Debt Taxes \$11,252,100 x 1.0000 x <math>.95 (per \$1,000) = \$10,689

- Show all funds
- Have a balanced budget
 - o All funds should balance.
 - o The total of all funds should balance.
- Show a line item for reserves
- Have an adjacent ad (Notice of Proposed Tax Increase ad or Notice of Budget Hearing ad not both)
- Not be in the legal or classified section of the newspaper
- Have no size requirements
- Comply with ss.129 and 166, F.S., and all statutory budget requirements
- Include the statement (in **bold**) if the proposed operating budget expenditures are more than last year's total operating expenditures and the applicable percentage is greater than zero:

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

Calculation:

[(Current year budget - prior year budget) ÷ prior year budget] x 100

Example: Budget Summary Ad With Budget Increase

			BUDGET S	BUDGET SUMMARY	6×24				
		Town	Town of Florida - Current Fiscal Year	Surrent Fisca	ıl Year				
*THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of taxing authority) ARE (percent rounded to one decimal) MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.	MOR	GET EXPEND E THAN LAST	ITURES OF (n YEARS TOTA	lame of taxin	g authority)	ARE (percent TURES.	rounded to on	e decimal)	
Б	5.6500								
Voted fund	1.0000								
ESTIMATED REVENUES		GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
Taxes:	Millage per \$1000	1000							
Ad Valorem Taxes	5.6500	47,253							47,253
Ad Valorem Taxes	1.000 (v	1.000 (voted debt)		10,689					10,689
Sales And Use Taxes		22,639	8,000						30,639
Charges For Services		13,603	3,313		9,467				26,383
Intergovernmental Revenue		28,982	5,620		20,895		23,685		79,182
Fines & Forfeitures		15,240							15,240
Miscellaneous Revenue		16,894	3,350		9,536			1,415	31,195
Licenses And Permits		15,357	4,667		12,350				32,374
Internal Service Charges		8,388	2,415		ē.			11,895	22,698
TOTAL SOURCES		168,356	27,365	10,689	52,248	0	23,685	13,310	295,653
Transfers In		2,235							2,235
Fund Balances/Reserves/Net Assets		75,675							75,675
TOTAL REVENUES, TRANSFERS & BALANCES	LANCES	\$246,266	\$27,365	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563
EXPENDITURES									
General Government		133,500	4,080		18,650				\$156,230
Public Safety		36,063	3,500		13,340				\$52,903
Physical Environment		13,660	200		3,514				\$17,374
Transportation		000'6	3,260		10,055				\$22,315
Debt Services		6,650		10,689					\$269,675
Human Services		17,765	15,325		3,450		23,685		\$60,225
Administrative Technology Services								13,310	\$13,310
TOTAL EXPENDITURES		\$216,638	\$26,365	\$10,689	\$49,009	0	\$23,685	\$13,310	\$339,696
Transfers Out					3,239				3,239
Fund Balances/Reserves/Net Assets		29,628	1,000						30,628
TOTAL APPROPRIATED EXPENDITURES	ES	\$246,266	\$27,365	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563
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The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record. *Must show at least 95% Ad Valorem Proceeds for each millage.*

Example: Budget Summary Ad With No Budget Increase

			BUDGET §	BUDGET SUMMARY					
		Towi	Town of Florida - Current Fiscal Year	Surrent Fisca	l Year				
General fund 4.4205 Voted fund 1.0000	05								
ESTIMATED REVENUES		GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
Taxes: Millage	ige per \$1000	000							
Ad Valorem Taxes	4.4205	47,253							47,253
Ad Valorem Taxes	1.000 (voted debt)	ed debt)		10,689					10,689
Sales And Use Taxes		22,639	8,000						30,639
Charges For Services		13,603	3,313		9,467				26,383
Intergovernmental Revenue		28,982	5,620		20,895		23,685		79,182
Fines & Forfeitures		15,240							15,240
Miscellaneous Revenue		16,894	3,350		9,536			1,415	31,195
Licenses And Permits		15,357	4,667		12,350				32,374
Internal Service Charges		8,388	2,415					11,895	22,698
TOTAL SOURCES		168,356	27,365	10,689	52,248	0	23,685	13,310	295,653
Transfers In		2,235							2,235
Fund Balances/Reserves/Net Assets		75,675							75,675
TOTAL REVENUES, TRANSFERS & BALANCES	ICES	\$246,266	\$27,365	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563
EXPENDITURES									
General Government		133,500	4,080		18,650				\$156,230
Public Safety		36,063	3,500		13,340				\$52,903
Physical Environment		13,660	200		3,514				\$17,374
Transportation		9,000	3,260		10,055				\$22,315
Debt Services		6,650		10,689					\$269,675
Human Services		17,765	15,325		3,450		23,685	100.2	\$60,225
Administrative Technology Services			y.		2			13,310	\$13,310
TOTAL EXPENDITURES		\$216,638	\$26,365	\$10,689	\$49,009	0	\$23,685	\$13,310	\$339,696
Transfers Out					3,239				3,239
Fund Balances/Reserves/Net Assets		29,628	1,000						30,628
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES		\$246,266	\$27,365	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563
The tentative adopted and or final budgets are	are on file	in the office	on file in the office of the above referenced taxing authority as a public record	ferenced taxir	authority a	s a public rec	ord		

The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record. *Must show at least 95% Ad Valorem Proceeds for each millage*

*Taxing Authorities Levying a Millage Rate for the 1st Year, use the Example With No Budget Increase

Calculation of 95 Percent Ad Valorem Proceeds

Each millage rate must include at least 95 percent ad valorem proceeds in the budget.

Town of Florida_ Taxing Authority

Calculation 95% ad valorem proceeds:

Line 4 (Form DR-420) \times .95 \times tentative/advertised millage = minimum requirement Line 4 (Form DR-420DEBT) \times .95 \times tentative/advertised debt millage = minimum requirement

Line 4, Form DR-420 Millage $\$11,252,100 \times .95 \times 4.4205 \text{ per }\$1,000 = \$47,253$ Line 4, Form DR-420DEBT $\$11,252,100 \times .95 \times 1.0000 \text{ per }\$1,000 = \$10,689$ Total \$57,942

Minimum ad valorem proceeds to include in the budget:

MillageOperatingDebtProposed4.42051.0000Tentative/advertised4.42051.0000

Budget Summary Ad Requirements

An adjacent *Budget Summary* advertisement meeting the requirements of s. 129.03(3)(b), F.S., must accompany all required TRIM advertisements. This summary will show for each budget and the total of all budgets the proposed tax millages, balances, and reserves and the total of each major classification of receipts and expenditures, classified according to the classification of accounts prescribed by the appropriate state agency (s. 129.03(3)(b), F.S.).

Note: "Proposed operating budget expenditures" or "operating expenditures" means all monies of local government, including dependent special districts, that the local government:

- Spent or could spend during the applicable fiscal year, or
- Retained or could retain as a balance for future spending in the fiscal year

However, those monies that the local government holds or uses in trust, agency, or internal service funds and expenditures of bond proceeds for capital outlay or for advanced refunded debt principal are excluded (s. 200.065(3)(I), F.S.).

The *Budget Summary* advertisement must state all tentative millages (ss. 200.065(3)(l) and 129.03(3)(b), F.S.).

Budget Summary advertisements must include the statement of increase in operating expenditures in **bold** type if the proposed operating budget expenditures for the upcoming year are greater than those of the current year.

Budget Summary ads must include a presentation of all proposed budgets and millages (ss. 200.065(3)(I) and 129.03(3)(b), F.S.).

Advertisement Time Frame

The advertisements for the final TRIM hearing must be published within 15 days after the meeting adopting the tentative millage and tentative budget (s. 200.065(2)(d), F.S.).

The taxing authority should hold the final TRIM hearing two to five days after the advertisements first appear in the newspaper.

Example:

For TRIM advertisements published on Saturday:

- Monday is the first day the hearing may take place.
- Thursday is the last day the hearing may take place.

Each taxing authority is responsible for understanding the newspaper's advertising requirements and deadlines.

Mailed Notices

In lieu of newspaper advertisements, a taxing authority may mail notices to publicize its final budget hearing. The taxing authority must mail these notices by first class mail at least 10 days before the budget hearing (s. 200.065(12)(a), F.S.).

The law does not provide for hand-delivering notices or for posting notices in community centers or city halls in lieu of newspaper ads or direct mailing (s. 200.065(3), F.S.).

The taxing authority must include a *Budget Summary* and either a *Notice of Proposed Tax Increase* or a *Notice of Budget Hearing* advertisement when mailing notices. The mailed notices must meet the same size requirements as the published newspaper advertisements.

Certification of TRIM compliance requires proof of mailing from the post office. The taxing authority is responsible for checking with the post office for proof of mailing.

Verbatim Record of Proceedings

This statement is <u>not</u> to appear with any TRIM advertisements.

Notices of meetings and hearings must advise that a record is required to appeal.

Each board, commission, or agency of this state or of any political subdivision thereof shall include in the notice of any meeting or hearing, if notice of the meeting or hearing is required, of such board, commission, or agency, conspicuously on such notice, the advice that, if a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. (s. 286.0105, F.S.)

The inclusion of any extraneous verbiage requiring a verbatim record of the public hearings required by chapter 200 is a violation of ss. 200.065(3)(h) and 286.0105, F.S., and Rule 12D-17.005(2)(c)22., F.A.C.

Hearing Information

Requirements

To adopt a millage rate and budget, taxing authorities must hold two public hearings. The first, or "tentative," hearing is advertised on the TRIM notice that the property appraiser mails. The TRIM notice is the only advertisement required for the tentative hearing.

Scheduling and Advertising

- Hold all hearings after 5:00 p.m., Monday Friday, or anytime on Saturday. Do not hold hearings on Sunday (s. 200.065(2)(e)2., F.S.).
- Taxing authorities must advertise their final hearing within 15 days of adopting a tentative millage and budget. You must hold the final hearing two to five days after the advertisement appears in the newspaper.
- The BCC cannot schedule its hearings on days the school board has hearings scheduled. The school board has first priority of a hearing date and the BCC has second (s. 200.065(2)(e)2., F.S.).
- No other taxing authority in the county can use for its public hearings the hearing dates the BCC and the school board have scheduled (s. 200.065(2)(e)2., F.S.).

At the Hearing

- In the hearings, the first substantive issues the taxing authority will 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. See line 27 on Form DR-420 for the calculation of the increase over the rolled-back rate (s. 200.065(2)(e)1., F.S.).
- At all hearings, the governing body will hear comments about the proposed tax increase and explain 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.
- At both the tentative and final hearings, the governing body must adopt its millage rate before it adopts a budget (s. 200.065(2)(e)1., F.S.). Include minutes (not the agenda) from the meeting if the order of adoption cannot be determined.
- The taxing authority must adopt the millage rate and budget by separate votes at the advertised hearing.
 - For each taxing authority levying a millage, you must publicly read at the hearing before the adoption of the millage levy resolution or ordinance the
 - Name of the taxing authority
 - Rolled-back rate
 - Percentage of increase over the rolled-back rate (see line 27, Form DR-420, for the calculation)
 - Millage rate to be levied (s. 200.065(2)(e), F.S.)
- If your tentative millage rate is higher than the proposed rate, you must mail each taxpayer a revised *Notice of Proposed Property Tax*. The property appraiser prepares the revised TRIM notice

at the taxing authority's expense and mails it 10 to 15 days before the final hearing (s. 200.065(2)(d), F.S.).

- The final millage rate cannot exceed the tentatively adopted millage rate.
- You must complete your TRIM process within 101 days.

Final Resolution/Ordinance

- The resolution or ordinance must include the
 - Name of the taxing authority
 - Rolled-back rate
 - Percentage increase over the rolled-back rate
 - Final adopted millage rate
- You cannot levy a millage, other than one approved by referendum, until the governing board
 of the taxing authority approves the resolution or ordinance to levy (s. 200.065(2) and (4), F.S.).
- If the fiscal year of a local government begins before adoption of a final budget, the taxing authority may spend money under the adopted tentative budget until it adopts a final budget (s. 200.065(2)(g)1., F.S.).
- Taxing authorities must forward the resolution or ordinance adopting the final millage to the
 property appraiser, the 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

The property appraiser's receipt of the resolution or ordinance is official notice of the millage rate the taxing authority approved (s. 200.065(4), F.S.).

Taxing Authorities with Dependent Districts

Taxing authorities with dependent special taxing districts can adopt the tax levies for all their dependent special taxing districts by a single unanimous vote. Taxing authorities may also adopt the budgets for all their dependent special taxing districts by a single unanimous vote (s. 200.065(2)(e)2., F.S.). If the taxing authority uses this procedure, it will not be a violation of Rule 12D-17.005, F.A.C.

However, if someone asks for a separate discussion and adoption for the tax levy or budget of a dependent special taxing district, the taxing authority must discuss and adopt that tax levy or budget separately.

Multi-County Authorities

A multi-county taxing authority must make every reasonable effort to avoid scheduling hearings on days the counties or school districts in its jurisdiction use (s. 200.065(2)(e)2., F.S.).

If the property appraiser mails the *Notice of Proposed Property Taxes* after September 3, any multicounty taxing authority that levies ad valorem taxes in that county must advertise its intent to adopt a tentative budget and millage rate. The ad must be in a newspaper of paid general circulation in the counties. It must hold the hearing two to five days after the ad appears in the newspaper but not after September 18 (s. 200.065(3)(g), F.S.).

Final Hearing Information

Within 15 days after the tentative TRIM hearing, the taxing authority must advertise the final TRIM hearing in a newspaper. The taxing authority must hold the hearing two to five days after the advertisement appears in the newspaper.

The final millage rate and final budget are adopted by resolution or ordinance at the final hearing. The resolution or ordinance must include the percent increase over the rolled-back rate, rolled-back rate, and final millage rate.

The final adopted millage rate cannot be more than the tentatively adopted millage rate.

The taxing authority must send a copy of the resolution or ordinance adopting the final millage rate to the property appraiser, tax collector, and Department of Revenue within three days after adoption. 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 submitting the TRIM Compliance package and *Certification of Compliance* (Form DR-487) to the TRIM Compliance section within 30 days after the final hearing. Use the following email address: ptotrimpackages@floridarevnue.com.

Advertisement Requirements

Example: Notice of Continuation for Recessed Tentative/Final Hearing

NOTICE OF CONTINUATION

The Tentative/Final Budget Hearing held on (Date of Hearing)

for the (Name of Taxing Authority) was recessed and will be continued on

(Date, Time, and Location of New Hearing)
(INCLUDE NAME OF TOWN)

- If the taxing authority recesses the hearing because of circumstances beyond its control, the taxing authority must publish a notice in a newspaper of general paid circulation in the county.
- The notice will state the time (after 5:00 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 taxing authority must hold the continued hearing two to five days after the continuation notice appears in the newspaper.
- The continuation notice does not require any accompanying ads.
- Do not adjourn the hearing. The hearing is to be recessed.
- Include the entire newspaper page and the proof of publication for this advertisement in the Certification of Compliance (TRIM package).

When Executive Order Is Issued Because of State of Emergency

Executive Order

In the event of a state of emergency, such as the imminence of a tropical storm, hurricane, or other natural 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:

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

Department of Revenue Emergency Order

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 regards to the TRIM process:

- 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

Example: Notice of Rescheduled Tentative/Final Hearing

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)

- 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 paid 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 and the proof of publication for this advertisement in the Certification of Compliance (TRIM package).

Resolution or Ordinance

Resolution/Ordinance

The taxing authority cannot levy a millage until its governing body approves a resolution or ordinance.

The governing body must adopt its tentative or final millage rate before adopting its tentative or final budget. Adopt the millage first, the budget second.

The adoption of the millage rate and budget resolution or ordinance must be by separate votes.

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

- The name of the taxing authority
- The percentage increase over the rolled-back rate (RBR)
- The calculation of percent change of RBR in line 27, Form DR-420. If the tentative/final millage
 is lower than the proposed millage (Form DR-420), recalculate the percentage change of RBR.
 - o Calculation: [(tentative/final millage rate ÷ RBR) 1.00] x 100
- Each millage rate adopted
 - o The tentatively adopted millage rate must not exceed the proposed millage rate.
 - The final millage rate must not exceed the tentatively adopted millage rate.
- The rolled-back rate

Forward the resolution/ordinance adopting the final millage rate to the property appraiser, tax collector, and Department of Revenue within three days of adoption. When submitting an electronic copy of the final millage resolution or ordinance to the Department please use the following email address: TRIM@floridarevenue.com

Include the resolution/ordinance adopting the final millage rate in the *Certification of Compliance* within 30 days of the final budget hearing.

A municipality must adopt its budget by ordinance or resolution unless otherwise specified in its charter (s. 166.241(2), F.S.).

Example: Resolution/Ordinance Adopting a Millage Rate

Include percentage increase over millage rate and RBR.

The taxing authority must complete a resolution/ordinance for the tentative hearing and the final hearing.

Example:

Resolution/Ordinance Number 98-01

A (RESOLUTION/ORDINANCE) OF THE (I	<i>NAME OF TAXING AUTHORITY)</i> OF IDA, ADOPTING THE (TENTATIVE/FINAL) LEVYING	OF
	COUNTY FOR FISCAL YEAR	
WHEREAS, the (name of taxing authority County, Florida, of (Tentative/Final) Millage Rates following a part of the county of the county of taxing authority County, Florida, of taxing authority County of taxing	on (Date)of oublic hearing as required by Florida Statute 200.065;	ar
WHEREAS, the (name of taxing authorite hearing as required by Florida Statute 200.0	ity) ofCounty, Florida, held a μ 065; and	oublic
County has been	operating purposes not exempt from taxation within certified by the County Property Appraiser to the (nar	ne of
taxing authority) as \$	·	
NOW, THEREFORE, BE IT RESOLVEICounty, Florida		
1. The FYoperating millage of%.	e rate ismills, which is greater than the rolled-bac	k rate
2. The voted debt service millage is	·	
3. This (resolution/ordinance) will take effe	ect immediately upon its adoption.	
DULY ADOPTED at a public hearing this _	Day of	
Time Adopted PM		
	(NAME OF TAXING AUTHORITY) Chairman	

ATTEST:

Resolution or ordinance adopting the final millage rates(s) will be forwarded to the property appraiser, tax collector, and Department of Revenue within three days after adoption.

If the adopted millage rate is less than the rolled-back rate, you may state the percent decrease.

Example: Resolution/Ordinance Adopting a Budget

The taxing authority must complete a resolution/ordinance for the tentative and final hearings.

Example:

ATTEST:

Resolution/Ordinance Number 98-02

A (RESOLUTION/ORDINANCE) OF THE (NA COUNTY, FLORID	ME OF TAXING AUTHORITY) OF A, ADOPTING THE (TENTATIVE/FINAL) BUDGET FOR
FISCAL YEAR; PROVID	ING FOR AN EFFECTIVE DATE.
WHEREAS , the <i>(name of taxing authority)</i> public hearing as required by Florida Statute 2	ofCounty, Florida, on , held a 200.065; and
	ofCounty, Florida, set forth the sudget for Fiscal Year in the amount of
NOW, THEREFORE, BE IT RESOLVED (County, Florida,	
1. The Fiscal Year (Tentative/F	inal) Budget be adopted.
2. This resolution will take effect immediately	upon its adoption.
DULY ADOPTED at a public hearing this Time Adopted PM	Day of
(1)	NAME OF TAXING AUTHORITY)
C	Chairman

111

Certification of Final Taxable Value (Form DR-422)

Requirements

- The county property appraiser certifies the Certification of Final Taxable Value (Form DR-422) to taxing authorities.
 - The final tax roll is certified and the VAB hearing is completed (ss. 193.122 and 200.065(5), F.S.).
 - The final tax roll is certified and the VAB hearing is not completed (ss. 197.323 and 200.065(5), F.S.).
- A certified Form DR-422 should accompany each certified Form DR-420.
- A certified Form DR-422DEBT should accompany each certified Form DR-420DEBT.
- The final adopted millage must be indicated on applicable line(s):

Section II

- (4)a County or Municipal Principal Taxing Authority
- (4)b Dependent Special District
- (4)c Municipal Service Taxing Unit (MSTU)
- (4)d Independent Special District
- (4)e School District
- (4)f Water Management District
- The taxing authority completes section II of Form DR-422 and certifies to the property appraiser within three days after receiving Form DR-422 (s. 200.065(5), F.S.).
- Taxing authorities must include a completed copy of Form DR-422 with the TRIM certification package. Do not delay submitting the TRIM compliance package within 30 days of the final hearing. If you have not received Form DR-422, note this information on the *Certificate of Compliance* (Form DR-487). Mail Form DR-422 when you receive it from the property appraiser.
- The property appraiser will mail a copy of Form DR-422 to the TRIM Compliance section.

Administrative Adjustment

Applicable to counties, school boards, municipalities, and water management districts

Counties, municipalities, school boards, and water management districts may administratively adjust the final adopted millage rate only if line 3 is greater than ± 1 percent. Taxing authorities cannot adjust levies required by law to be a specific millage amount.

Applicable to all dependent and independent special districts and MSTUs

MSTUs and special districts (as determined by the Department of Economic Opportunity) may administratively adjust the final adopted millage rate only if line 3 is **greater than ± 3 percent**. Taxing authorities cannot adjust levies required by law to be a specific millage amount.

The taxing authority must complete the form with millage rate, signature, and date and return it to the property appraiser, even if it makes no adjustments.

Note: Do not administratively adjust the millage rate if the VAB is still in session.

Category A: Taxing Authorities without Dependent Districts

Example 24

A completed Form DR-422 for a taxing authority with no dependent districts and no administratively adjusted millage rate

Example 25

A completed Form DR-422 for a taxing authority with no dependent districts and opting to use the administratively adjusted millage rate

Certification of TRIM Compliance must be within 30 days of the final hearing.

If you have not received Form DR-422 within 30 days of the final hearing, indicate on the *Certification of Compliance* (Form DR-487) that you will mail a copy of Form DR-422 when you receive it from the property appraiser.

Mail, 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

Example 24



CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form Print Form

DR-422 R. 5/13 Rule 12D-16,002 Florida Administrative Code Effective 5/13 Provisional

Yea	ear : County :				Is VAB still in session? Yes No							
Prir	ncipal	Authority:		9	Check type: School	Dietri	-4	Count		Municip	alita c	
Exa	mple	24			_			District	y 🗀	0.000 0000	anty anagement Distr	(ha
Tav	is a A	uth ovitur.			Sheck type:	naeni	specia	District		water m	anagement Distr	ict
Tax	ang A	uthority:			✓ Princip	al Auth	nority			MSTU		
					Depend	lent Sp	oecial D	District		Water Ma	nagement District	Basin
SEC	OIT	NI: COM	PLETED BY PROPERT	Y APPRAISI	ER							
1.	Curre	nt year gross	taxable value from Line 4	Form DR-42	-420				\$		11,252,100	(1)
2.	Final	current year g	ross taxable value from F	orm DR-403	03 Series				\$		11,360,340	(2)
3.	Perce	ntage of char	nge in taxable value (Line 2	divided by Lin	e 1, minus	1, mui	ltiplied	by 100)			.96 %	(3)
The	taxing	authority mu	ust complete this form and	d return it to th	e property	appra	aiser b	у —	ime	A.M.,	date	
	Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.											
6	IGN	Signature of				Date:			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•		
9000	Signature of Property Appraiser :						Dute.					
SEC	CTION II: COMPLETED BY TAXING AUTHORITY											
		A STATE OF THE STA	OPTED BY RESOLUTION			NAL E	BUDGE	T HEARIN	G UNI	DER s. 20	00.065(2)(d), F	.S.
			m is not completed in full x year. If any line is inappli			be de	enied 1	TRIM certific	cation	and poss	ibly lose its mill	age
	200		Non-Voted Oper	rating Millage	e Rate (fro	n res	olutic	n or ordin	ance)			
4a.	Coun	ty or munici	pal principal taxing auth	hority	800						per \$1,000	(4a)
4b.	Depe	ndent speci	al district								per \$1,000	(4b)
4c.	Muni	cipal service	taxing unit (MSTU)								per \$1,000	(4c)
4d.	Indep	endent Spe	cial District							4.4205	per \$1,000	(4d)
4e.	Schoo	ol district			F	equi	red Lo	cal Effort			per \$1,000	(4e)
							Capi	tal Outlay			per \$1,000	
					Dis	cretio	nary (Operating			per \$1,000	
				Di	scretionary	Capit	al Imp	rovement			per \$1,000	
						lition	al Vote	ed Millage			per \$1,000	
4f.	4f. Water management district				District Levy				per \$1,000		(4f)	
					Basin per \$1,0				per \$1,000			
	Are you going to adjust adopted millage? YES NO If No, STOP HERE, Sign and Submit.											

Tax	king Au	uthority :				1	DR-422 R. 5/13 Page 2			
13511360		5, MUNICIPALITIES, SCHOOLS, and WA Te on Line 3 is greater than plus or minus 1			ne non-	voted millage rate onl	y if the			
5.	Unadj	usted gross ad valorem proceeds multiplied by Line 4a, 4e, or 4f as applicabl		,	\$		(5)			
6.		ted millage rate (Only if Line 3 is greater tl 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 1%)		per \$1000	(6)			
N. 100 Jan 196 A. 200 J.	C 12-27-110-07-12-12-12-12-12-12-12-12-12-12-12-12-12-	EPENDENT SPECIAL DISTRICTS , and IN ntage on Line 3 is greater than plus or min		un nome a considerar mense nomerano en en en en en el filo a como al filo en en en el filo este en en en en en	the no	n-voted millage rate o	nly if			
7.	(Line 1	Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) \$\$\$\$ \$\$								
8.		ted Millage rate (Only if Line 3 is greater th Tdivided by Line 2, multiplied by 1,000)	per \$1000		(8)					
	s	Taxing Authority Certification		ny knowledge. The milla ons of either s. 200.071 o						
	I G	Signature of Chief Administrative Officer :			Date:					
	N	Title:		Contact Name and Contact Title :						
	H E R E	Mailing Address :		Physical Address :						
	_	City, State, Zip:		Phone Number : Fax Number :						

SECTION I: Property Appraiser

- 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.
- 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.



CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form Print Form

DR-422 R. 5/13 Rule 12D-16,002 Florida Administrative Code Effective 5/13 Provisional

Year : County :				[1	s VAB still in	session?	Yes	No		
Prir	ncipal	Authority:	1000	C	heck type:				W 00 150	
Exa	mple	25			School [Count	y Mu	nicipality	
						dent Speci	al District	Wat	ter Management Distr	ict
Tax	ting Au	uthority:			Check type: ✓ Principal	Authority		MSTU		
						ent Special	District	Water Management District Bas		
·						opecia.				
SEC	LIION	VI: COMP	PLETED BY PROPERT	Y APPRAISE	:K					
1.	Currer	nt year gross t	taxable value from Line 4	, Form DR-42	0			\$	394,813,106	(1)
2.	Final c	current year g	ross taxable value from F	orm DR-403 S	Series			\$	402,104,556	(2)
3.	Percer	ntage of chan	ge in taxable value (Line 2	divided by Line	1, minus 1	. multiplie	d by 100)		1.85 %	(3)
Tho	tavina	authority mu	ust complete this form and	return it to th	e property a	nnraiser l	DV	Α.	M.,	
THE	taxing	authority inc	ast complete this form and	Ī	5 5 5	27 27		ime	date	
		Property Ap	opraiser Certification	I certify the	taxable val	ues abov	e are corre	ct to the b	est of my knowle	dge.
S	IGN	Signature of	Property Appraiser :			Date	1			
Н	ERE									
SEC	CTION	VII: COM	PLETED BY TAXING A	AUTHORITY	7	-				
100	V W- COO 3 - 2006034	AT 7553 MED MANUSCON	OPTED BY RESOLUTION			AL BUDG	ET HEARIN	G UNDER	s. 200.065(2)(d), F	.S.
			m is not completed in full						10 0000 100	
levy	privile	ege for the tax	year. If any line is inappli	cable, enter N/	A or -0			3		
(6			Non-Voted Oper	rating Millage	Rate (from	resoluti	on or ordin	ance)		
4a.	Coun	ty or munici	pal principal taxing auth	hority					per \$1,000	(4a)
4b.	Depe	ndent specia	al district						per \$1,000	(4b)
4c.	Muni	cipal service	taxing unit (MSTU)						per \$1,000	(4c)
4d.	Indep	endent Spe	cial District					7.990	00 per \$1,000	(4d)
4e.	Schoo	ol district			Re	equired L	ocal Effort		per \$1,000	(4e)
						Cap	ital Outlay		per \$1,000	
					Disc	retionary	Operating		per \$1,000	
				Dis	cretionary C	apital Imp	provement		per \$1,000	
					72					
					Addi	tional Vot	ed Millage		per \$1,000	
4f. Water management district					District Levy per \$1,000				(4f)	
							Basin		per \$1,000	Johnson
	Are	you going	to adjust adopted m	illage ?			If No, S	TOP HER	E, Sign and Subi	mit.
					YES YES	□ NO				

Тах	king Au	uthority :				R.	1-422 5/13 ge 2				
		5, MUNICIPALITIES, SCHOOLS, and WAT e on Line 3 is greater than plus or minus 1		THE RESERVE OF THE PROPERTY OF	e non-voted millage rate	only	if the				
5.		usted gross ad valorem proceeds multiplied by Line 4a, 4e, or 4f as applicable	e , divided by 1,000)	·	\$		(5)				
6.		ted millage rate (Only if Line 3 is greater th 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 1%)		per \$1	000	(6)				
	STUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate only if e percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)										
7.	7. Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)										
8.	Adjust (Line 7	ted Millage rate (Only if Line 3 is greater th Tdivided by Line 2, multiplied by 1,000)	per \$1000		(8)						
	s	Taxing Authority Certification		pest of my knowledge. The m provisions of either s. 200.07							
	I G	Signature of Chief Administrative Officer	i		Date :						
	N	Title:	Contact Name and Contact Title :								
	H E R E	Mailing Address :		Physical Address :							
		City, State, Zip:		Phone Number : Fax Number :							

SECTION I: Property Appraiser

- 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.
- 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.

Category B: Taxing Authorities with Dependent Districts

Example 26

A completed Form DR-422 for a principal authority that has a dependent district

Example 27

A completed Form DR-422 for a dependent district that files with a principal authority

New Levy with Dependent Districts

Example 28

A completed Form DR-422 for a principal authority that has a dependent district

Example 29

A completed Form DR-422 for a dependent district that files with a principal authority

Example 26



CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form Print Form

DR-422 R. 5/13 Rule 12D-16,002 Florida Administrative Code Effective 5/13 Provisional

Year : County :					VAB still in	sessio	on?	Yes		No		
Prir	ncipal	Authority:		C	heck type: School	District		County	. \Box	Municipa	litu	
Exa	mple	26		L	_		pecial Dis				ınagement Distri	ict
Tav	ring Aı	uthority:		C	heck type:	identis	peciai Dis	itrict		vvatel ivia	inagement bistri	ict
Iax	ang A	diffority.			✓ Principa	l Autho	ority		MSTU			
					Depende	ent Spe	ecial Distri	ict		Water Mar	nagement District	Basin
SEC	CTION	NI: COMF	PLETED BY PROPERT	Y APPRAISE	R							
1.	Currer	nt year gross	taxable value from Line 4	, Form DR-42	0				\$		2,056,775,250	(1)
2.	Final c	current year g	ross taxable value from F	orm DR-403 S	eries				\$		2,057,235,450	(2)
3.	Percer	ntage of chan	ige in taxable value <i>(Line 2</i>	divided by Line	1, minus 1	, multi	iplied by	100)			.02 %	(3)
The	taxing	authority mu	ust complete this form and	return it to the	e property a	apprai	ser by		Nacorol	A.M.,		
	Promote: Annuais of Cartification Leaviste the travelle values of the property the heat of my line wilders											
	Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.											
	Signature of Property Appraiser :						Date :					
												
1000	0.000.000.000.000	ME THE AND MEDICAL PROPERTY	PLETED BY TAXING A OPTED BY RESOLUTION	A SECURE COLOR DE LA CONTRACTION DEL CONTRACTION DE LA CONTRACTION	ICE AT EIN	IAI DI	IDCET L	JE A DINI/	C LINIT	NED 6 20	N 065(2)(4) E	c
			m is not completed in full								N. 903594 NOR	
	100		x year. If any line is inappli	5 ST.	1,75	DC GC	nea min	v cer anie	.a crorre	апа роззі	ory rose resimin	age
			Non-Voted Oper	ating Millage	Rate (fron	n reso	lution o	r ordin	ance)			
4a.	Coun	ty or munici	pal principal taxing auth	nority					3	3.6336	per \$1,000	(4a)
4b.	Depe	ndent specia	al district								per \$1,000	(4b)
4c.	Muni	cipal service	taxing unit (MSTU)								per \$1,000	(4c)
4d.	Indep	endent Spe	cial District								per \$1,000	(4d)
4e.	Schoo	ol district			Re	equire	ed Local	Effort			per \$1,000	(4e)
							Capital (Outlay			per \$1,000	
					Disc	retion	ary Ope	rating			per \$1,000	
				Dis	cretionary (Capital	Improve	ement			per \$1,000	
					Add	itional	Voted N	1illage			per \$1,000	
4f.	4f. Water management district				District Levy			per \$1,000		(4f)		
								Basin			per \$1,000	
	Are you going to adjust adopted millage? YES NO If No, STOP HERE, Sign and Submit.											

Tax	king A	uthority :				F	R-422 5/13 age 2		
5,000,000		5, MUNICIPALITIES, SCHOOLS, and WAT e on Line 3 is greater than plus or minus 1		ELECTRONISMO CONTRACTOR SECURIOR DE ESCUENCIONES DOS	ne non	voted millage rate only	if the		
5.	Unadj	usted gross ad valorem proceeds I multiplied by Line 4a, 4e, or 4f as applicabl	100000000000000000000000000000000000000	5)	\$		(5)		
6.		ted millage rate (Only if Line 3 is greater tl 5 divided by Line 2 multiplied by 1,000)	han plus or minus 1%)		per \$1000	(6)		
		EPENDENT SPECIAL DISTRICTS, and IN ntage on Line 3 is greater than plus or min			the no	on-voted millage rate o	nly if		
7.	7. Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%)								
8.	Adjust (Line 7	per \$1000	(8)						
	s	Taxing Authority Certification		my knowledge. The millag ons of either s. 200.071 or					
	I G	Signature of Chief Administrative Officer		Date:					
	N	Title:		Contact Name and Contact Title :					
	H E R E	Mailing Address :		Physical Address :					
	_	City, State, Zip:		Phone Number : Fax Number :					

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.
- 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.)

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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.

Example 27



CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form Print Form

DR-422 R. 5/13 Rule 12D-16,002 Florida Administrative Code Effective 5/13 Provisional

Year : County :					Is VAB still ir	session?	Y	es		No		
Prir	ncipal	Authority:			Check type:	District	1	County		Municipa	litur	
Exa	mple	27			_	ndent Specia				A SECOND	1.61	ict
Tax	rin a A.	alle entire :			Check type:	ident specia	מו טוגנווי	Ci		water ma	nagement Distr	ict
Idx	ding Ad	uthority:			Principal Authority					MSTU		
					✓ Dependent Special District Water Management District					agement District	Basin	
SEC	CTION	II: COMF	PLETED BY PROPERT	Y APPRAIS	ER							
1.	Currer	nt year gross t	taxable value from Line 4	, Form DR-42	20				\$		694,675,445	(1)
2.	Final c	urrent year g	ross taxable value from F	orm DR-403	3 Series				\$		699,230,442	(2)
3.	Percer	ntage of chan	ge in taxable value <i>(Line 2</i>	divided by Lin	e 1, minus	, multiplied	d by 10	0)			.66 %	(3)
The	taxing	authority mu	ust complete this form and	l return it to th	ne property	appraiser b	ру —	ti	me	A.M.,	date	
		Property A _l	opraiser Certification	taxable va	lues abov	e are o	correc	t to t	he best c	of my knowle	dge.	
18.07	SIGN Signature of Property Appraiser : HERE					Date	1					
SEC	ECTION II: COMPLETED BY TAXING AUTHORITY											
1	MILLA	GE RATE AD	OPTED BY RESOLUTION	OR ORDINA	NCE AT FIN	IAL BUDG	ET HE.	ARING	3 UNI	DER s. 20	0.065(2)(d), F	.S.
			m is not completed in full cyear. If any line is inappli	The same of the sa		be denied	TRIM c	ertific	ation	and possil	oly lose its mill	age
			Non-Voted Oper	ating Millag	e Rate (fror	n resolutio	on or o	ordina	ance)			
4a.	Count	ty or munici	pal principal taxing autl	nority							per \$1,000	(4a)
4b.	Depe	ndent specia	al district							1.0831	per \$1,000	(4b)
4c.	Munio	cipal service	taxing unit (MSTU)								per \$1,000	(4c)
4d.	Indep	endent Spe	cial District								per \$1,000	(4d)
4e.	Schoo	ol district			R	equired Le	ocal Et	ffort			per \$1,000	(4e)
						Cap	ital Ou	tlay			per \$1,000	
					Dis	cretionary	Opera	ting			per \$1,000	
			Di	scretionary	Capital Imp	orovem	ent			per \$1,000		
					Ado	itional Vot	ed Mill	age			per \$1,000	
4f. Water management district				District Levy per \$1				per \$1,000	(4f)			
					1	1500	asin			per \$1,000		
Are you going to adjust adopted millage? YES NO If No, STOP								TOP I	HERE, Si	gn and Subi	nit.	

Tax	king A	uthority :				DR-422 R. 5/13 Page 2				
		S, MUNICIPALITIES, SCHOOLS, and WAT e on Line 3 is greater than plus or minus 1			e non-voted millage rate	only if the				
5.	Unadj	iusted gross ad valorem proceeds I multiplied by Line 4a, 4e, or 4f as applicable			\$	(5)				
6.	Adjus (Line 5	ted millage rate (Only if Line 3 is greater th 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 1%)		per \$10	000 (6)				
	TUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate only if percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)									
7.	Unadj (Line 1	\$	(7)							
8.		ted Millage rate (Only if Line 3 is greater th 7 divided by Line 2, multiplied by 1,000)		per \$10	000 (8)					
	s	Taxing Authority Certification		pest of my knowledge. The m provisions of either s. 200.07						
	I G	Signature of Chief Administrative Officer		Date:						
	N	Title:		Contact Name and Con	tact Title :					
	H E R E	Mailing Address :	Physical Address :							
	_	City, State, Zip:		Phone Number : Fax Number :						

SECTION I: Property Appraiser

- 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.
- Keep a copy for your records.
- 4. Send a copy to the tax collector.
- 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

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CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form Print Form

DR-422 R. 5/13 Rule 12D-16.002 Florida Administrative Code Effective 5/13 Provisional

Year : County :					ls VAB still in	sessio	n?	Yes		No		
Pri	ncipal	Authority:		C	Check type:	D!-+-!-+				National Parties of Plane		
Exa	mple	28 - 1st Year	Levy Tax Authority with	h Dep Dist	School Indeper			Count District	` = .	Municipality Water Managemen	Distri	ict
Tax	ding A	uthority:			Check type: Principa	l Autho	rity			MSTU		
					Depend	ent Spe	cial Di	strict	\	Nater Management D	istrict	Basin
SE	CTION	II: COMF	PLETED BY PROPERT	Y APPRAISI	ER							
1.	Currer	nt year gross	taxable value from Line 4	, Form DR-42	20				\$	4,025,675	,450	(1)
2.	Final c	urrent year g	ross taxable value from F	orm DR-403	03 Series				\$	4,038,693	,750	(2)
3.	Percer	ntage of chan	ge in taxable value <i>(Line 2</i>	divided by Line	e 1, minus 1	, multi	plied i	by 100)		.3	2 %	(3)
The	taxing	authority mu	ust complete this form and	return it to th	ne property	apprai:	ser by	-	ime	A.M.,		
	1.70	D		1					2000000		date	
			opraiser Certification	r certily the	taxable va			are corre	ct to th	e best of my kn	owied	ige.
100	SIGN Signature of Property Appraiser : Date :											
SE	CTION	III: COM	PLETED BY TAXING	AUTHORITY	<u>'</u>							
	MILLA	GE RATE AD	OPTED BY RESOLUTION	I OR ORDINA	NCE AT FIN	IAL BU	DGE	T HEARIN	G UNDI	ER s. 200.065(2)	(d), F	.S.
			m is not completed in full cyear. If any line is inappli		10.50	be den	ied T	RIM certifi	cation ar	nd possibly lose it	s mill	age
			Non-Voted Oper	ating Millage	e Rate (fron	n reso	lutio	n or ordin	ance)			
4a.	Coun	ty or munici	pal principal taxing autl	nority					2.	5000 per \$1	000	(4a)
4b.	Depe	ndent specia	al district							per \$1	000	(4b)
4c.	Muni	cipal service	taxing unit (MSTU)							per \$1	.000	(4c)
4d.	Indep	endent Spe	cial District							per \$1	000	(4d)
4e.	Schoo	ol district			R	equire	d Lo	cal Effort		per \$1	000	(4e)
						ő	Capit	al Outlay		per \$1	000	
					Disc	retion	ary C	perating		per \$1	.000	
				Di	scretionary (Capital	Impr	ovement		per \$1	.000	
			·									
					Add	itional	Vote	d Millage		per \$1	000	
4f. Water management district					District Levy per \$1,000				(4f)			
								Basin		per \$1		
	Are	you going	to adjust adopted m	illage ?	YES		10	If No, S	TOP H	ERE, Sign and	Subr	nit.

Tax	king A	uthority :				R	R-422 . 5/13 age 2			
		S, MUNICIPALITIES, SCHOOLS, and WAT		Destructive of the Control of the Co	ne non-	voted millage rate only	if the			
per		e on Line 3 is greater than plus or minus 1	% . (S. 200.065(6), F.3)) 			1			
5.		usted gross ad valorem proceeds I <i>multiplied by Line 4a, 4e, or 4f as applicabl</i>	e , divided by 1,000)		\$		(5)			
6.		ted millage rate (Onl <mark>y</mark> if Line 3 is greater th 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 1%)		per \$1000	(6)			
	2 - 2000 September 200	EPENDENT SPECIAL DISTRICTS , and IN name on Line 3 is greater than plus or min		sometiment and the second contract of the second	the no	n-voted millage rate or	nly if			
7.	7. Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) \$\$\$ (Diagnostic description of the content of the conten									
8.	8. Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) (Line 7 divided by Line 2, multiplied by 1,000)									
	Taxing Authority Certification I certify the millages and rates are correct to the comply with the provisions of s. 200.065 and the 200.081, F.S.									
	I G	Signature of Chief Administrative Officer	ı		Date :					
	N 	Title:		Contact Name and Contact Title :						
	H E R E	Mailing Address :	Physical Address:							
	_	City, State, Zip:		Phone Number :	Fax Number :					

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

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Adjusted millage rate must comply with statutes. The adjusted millage rate entered on 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 TAXABLE VALUE

Reset Form Print Form

DR-422 R. 5/13 Rule 12D-16,002 Florida Administrative Code Effective 5/13 Provisional

Year : County :						still in s	ession?	Yes	[N	lo	
	nple	-	lent District of 1st Year I	Levy Taxing		chool Di	strict ent Specia		ınty [100	Municipality Vater Management Dist	rict
Taxir	ng Ai	uthority :				incipal A	Authority at Special (District	[ISTU /ater Management Distric	t Basin
SEC	TION	NI: COMF	PLETED BY PROPERT	Y APPRAIS	ER							
1. 0	urre	nt year gross	axable value from Line 4	, Form DR-4	20				\$		585,245	(1)
2. F	inal	current year g	ross taxable value from F	orm DR-403	Series				\$		588,260	(2)
3. P	ercei	ntage of chan	ge in taxable value (Line 2	divided by Lin	ne 1, mi	nus 1,	multiplied	by 100)		.52 %		
The t	avino	ı authority mı	ust complete this form and	return it to t	he nror	oerty ar	nraiser h	v —	, in the second		A.M.,	
THE G	axirig	dathonty inc	ist complete this form the		55 55		35		time	3	date	
		Property A	ppraiser Certification	I certify the	e taxab	ole valu	ies abov	e are coi	rrect 1	to the	best of my knowle	edge.
SIC HE		Signature of	Property Appraiser :				Date	1				
SEC	TION	NII: COM	PLETED BY TAXING	AUTHORIT	Y		,					
N	IILLA	GE RATE AD	OPTED BY RESOLUTION	OR ORDINA	NCE A	T FINA	L BUDG	ET HEAR	ING L	JNDE	R s. 200.065(2)(d),	F.S.
			m is not completed in full cyear. If any line is inappli				e denied [·]	TRIM cert	ificati	on and	d possibly lose its mi	llage
			Non-Voted Ope	rating Millag	je Rate	(from	resolutio	on or orc	linan	ce)		
4a. C	Coun	ty or munici	pal principal taxing autl	hority							per \$1,000	(4a)
4b. [Depe	ndent speci	al district							.50	000 per \$1,000	(4b)
4c. N	∕luni	cipal service	taxing unit (MSTU)								per \$1,000	(4c)
4d. lı	ndep	endent Spe	cial District								per \$1,000	(4d)
4e. S	cho	ol district				Red	quired Lo	ocal Effo	rt		per \$1,000	(4e)
							Cap	ital Outla	у		per \$1,000	
						Discre	etionary	Operatin	g		per \$1,000	
				Di	iscretio	nary Ca	pital Imp	rovemer	it		per \$1,000	
												4
						Addit	ional Vot	ed Millag	e		per \$1,000	
4f. V	Vater	managemen	t district				D	strict Lev	/y		per \$1,000	(4f)
								Basi	n		per \$1,000	
	Are	you going	to adjust adopted m	illage ?		YES [NO	If No.	, STO	P HE	RE, Sign and Sub	mit.

Tax	Taxing Authority : DR-42 R. 5/11 Page :									
13511350		S, MUNICIPALITIES, SCHOOLS, and WAT e on Line 3 is greater than plus or minus 1		TO REPORT OF THE PROPERTY AND THE RESIDENCE TO A PROPERTY AND THE PROPERTY OF	ne non-	-voted millage rate only	y if the			
5.	Unadj	iusted gross ad valorem proceeds I multiplied by Line 4a, 4e, or 4f as applicabl			\$		(5)			
6.	Adjus (Line 5	ted millage rate (Only if Line 3 is greater tl 5 divided by Line 2 multiplied by 1,000)	han plus or minus 1%)		per \$1000	(6)			
		EPENDENT SPECIAL DISTRICTS , and IN ntage on Line 3 is greater than plus or min			the no	n-voted millage rate o	nly if			
7.		iusted gross ad valorem proceeds 1 multiplied by Line 4b, 4c, or 4d as applicab		\$		(7)				
8.		ted Millage rate (Only if Line 3 is greater th 7 divided by Line 2, multiplied by 1,000))		per \$1000	(8)				
	s	Taxing Authority Certification		ges and rates are correct to the best of my knowledge. The n provisions of s. 200.065 and the provisions of either s. 200.07						
	I G	Signature of Chief Administrative Officer			Date:					
	N 	Title:		Contact Name and Con	tact Ti	tle :				
	H E R E	Mailing Address :		Physical Address:						
	_	City, State, Zip:	Phone Number :		Fax Number :					

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.
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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.

Category C: Multi-County Taxing Authorities

Example 30

A completed Form DR-422 for a multi-County taxing authority

Example 31

A completed Form DR-422 for a multi-county taxing authority



CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form Print Form

DR-422 R. 5/13 Rule 12D-16.002 Florida Administrative Code Effective 5/13 Provisional

			1	Tr.	- 1 / A D + ! !		7					
Yea			County:		VAB still in	sessic	n!	Yes		No		
		Authority : 30 - Multi-C	ounty 1 of 2		heck type: School I Indepen			County	y Municipality Water Management District			rict
Tax	ing Au	uthority:		100	heck type: Principa Depende		15	istrict		MSTU Water Mana	ngement District	Basin
SEC	CTION	II: COMI	PLETED BY PROPERT	Y APPRAISE	R							
1.	Currer	nt year gross	taxable value from Line 4	, Form DR-42	0				\$		4,839,298	(1)
2.	Final c	current year g	gross taxable value from F	orm DR-403 S	eries				\$		4,875,264	(2)
3.	Percer	ntage of char	nge in taxable value (Line 2	divided by Line	1, minus 1	, multi	plied	by 100)	.74 %			(3)
The	taving	authority mi	ust complete this form and	return it to th	e property a	annrai	ser h	,		A.M.,		
THE	tuxing	authority in	ast complete this form the			35 35		ī	ime		date	
		Property A	ppraiser Certification	I certify the	taxable va	lues a	bove	are corre	ct to th	ne best of	f my knowle	dge.
9.650	IGN ERE	Signature of	Property Appraiser :				Date :					
SEC	CTION II: COMPLETED BY TAXING AUTHO											
1	MILLA	GE RATE AC	OOPTED BY RESOLUTION	OR ORDINAN	NCE AT FIN	AL BU	JDGE	T HEARIN	G UND	ER s. 200).065(2)(d), F	.s.
			m is not completed in full x year. If any line is inappli			be der	ied T	RIM certific	cation a	and possib	ly lose its mil	lage
			Non-Voted Oper	ating Millage	Rate (fron	n reso	lutio	n or ordin	ance)			
4a.	Coun	ty or munici	ipal principal taxing auth	nority					2	2.0000	per \$1,000	(4a)
4b.	Depe	ndent speci	al district								per \$1,000	(4b)
4c.	Muni	cipal service	taxing unit (MSTU)								per \$1,000	(4c)
4d.	Indep	endent Spe	cial District								per \$1,000	(4d)
4e.	Schoo	ol district			R€	equire	ed Lo	cal Effort			per \$1,000	(4e)
							Capi	tal Outlay			per \$1,000	
					Disc	retion	ary (Operating			per \$1,000	
				Dis	cretionary (Capital	Impi	ovement			per \$1,000	
					Add	itional	Vote	d Millage			per \$1,000	
4f.	Water	managemer	nt district				Di	strict Levy			per \$1,000	(4f)
								Basin			per \$1,000	
	Are	you going	to adjust adopted m	illage?	☐ YES		10	If No, S	TOP H	IERE, Sig	n and Subi	mit.

Tax	king A	uthority :				F	OR-422 R. 5/13 Page 2
		S, MUNICIPALITIES, SCHOOLS, and WA			ne non-	-voted millage rate only	y if the
5.	Unadj	justed gross ad valorem proceeds 1 multiplied by Line 4a, 4e, or 4f as applicabl			\$		(5)
6.	Adjus (Line 5	ted millage rate (Only if Line 3 is greater t 5 divided by Line 2 multiplied by 1,000)	han plus or minus 1%)		per \$1000	(6)
		EPENDENT SPECIAL DISTRICTS , and IN ntage on Line 3 is greater than plus or mir			the no	n-voted millage rate o	nly if
7.		justed gross ad valorem proceeds 1 multiplied by Line 4b, 4c, or 4d as applicab	le, divided by 1,000)		\$		(7)
8.		ted Millage rate (Only if Line 3 is greater t 7 divided by Line 2, multiplied by 1,000)	han plus or minus 3%)		per \$1000	(8)
	s	Taxing Authority Certification I certify the millages and rates are correct to the comply with the provisions of s. 200.065 and the 200.081, F.S.				, ,	_
	I G	Signature of Chief Administrative Officer	r:		Date :		
	N 	Title:		Contact Name and Cor	itact Tit	tle :	
	H E R E	Mailing Address :		Physical Address:			
	_	City, State, Zip:				Fax Number :	

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.
- Return the original to the property appraiser.
 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

Example 31



CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form Print Form

DR-422 R. 5/13 Rule 12D-16,002 Florida Administrative Code Effective 5/13 Provisional

Year : County :				I	s VAB still in	session	? Yes		No		
Prir	ncipal	Authority:		C	Check type:	District	Count		Municipality		
Exa	mple	31- Multi-Co	ounty 2 of 2				Count	y 🗸	Municipality		
.	·	out out on			heck type:	ident spe	eciai District		Water Management Dist	rict	
тах	ang A	uthority:		-	✓ Principa	l Authori	ty	MSTU			
					Depende	ent Speci	al District		Water Management District	Basin	
SEC	CTION	NI: COMF	PLETED BY PROPERT	Y APPRAISE	R						
1.	Curre	nt year gross t	axable value from Line 4	, Form DR-42	DR-420			\$	\$ 4,600,550		
2.	Final	current year g	ross taxable value from F	orm DR-403 S	Series			\$	4,625,445	(2)	
	2009	2000 NW	ge in taxable value (Line 2	may not all the same	607	, multip	lied by 100)		.54 %	(3)	
Tha	tavina	v authority m	est som ploto this form and	1 rature it to th	a proporti	noprales	v bo		A.M.,		
me	taxing	authority mit	ist complete this form and	Teturn it to th	e property a	appraise	r by	time	date		
		Property Ap	praiser Certification	I certify the	taxable va	lues ab	ove are corre	ct to th	he best of my knowle	dge.	
9000	IGN ERE	Signature of	Property Appraiser :			Da	te:				
<u> </u>	CTION II: COMPLETED BY TAXING AUTH				•						
1200			OPTED BY RESOLUTION		Y	IAI DIIE	VCET LIE ADIN	IC LINID	NED = 200 06E(2)(d)	- c	
			n is not completed in full						34 91 000 1940		
			year. If any line is inappli			be define	a minicerun	catione	and possibly lose its illi	lage	
			Non-Voted Oper	rating Millage	Rate (fron	n resolu	ition or ordin	nance)			
4a.	Coun	ty or munici	pal principal taxing autl	nority				2	2.0000 per \$1,000	(4a)	
4b.	Depe	ndent specia	al district						per \$1,000	(4b)	
4c.	Muni	cipal service	taxing unit (MSTU)						per \$1,000	(4c)	
4d.	Indep	endent Spe	cial District						per \$1,000	(4d)	
4e.	Schoo	ol district			Re	equired	Local Effort		per \$1,000	(4e)	
						C	apital Outlay		per \$1,000		
					Disc	retiona	y Operating		per \$1,000		
				Dis	cretionary (Capital I	mprovement		per \$1,000		
					(2						
					Add	itional V	oted Millage		per \$1,000		
4f. Water management district					District Levy per \$1,000				(4f)		
						Basin		per \$1,000			
	Are	you going	to adjust adopted m	illage ?	☐ YES	□ NO	If No, S	TOP H	HERE, Sign and Sub	mit.	

Tax	Faxing Authority : DR-42 R. 5/11 Page:									
530000000000000000000000000000000000000		5, MUNICIPALITIES, SCHOOLS, and WAT e on Line 3 is greater than plus or minus 1		TO STATE OF THE PROPERTY OF TH	ne non-	voted millage rate on	y if the			
5.		usted gross ad valorem proceeds I multiplied by Line 4a, 4e, or 4f as applicable	e , divided by 1,000)	·	\$		(5)			
		ted millage rate (Only if Line 3 is greater th 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 1%)		per \$1000	(6)			
VC 200 V - V - V - V - V - V - V - V - V - V		EPENDENT SPECIAL DISTRICTS , and INIntage on Line 3 is greater than plus or min		and the second of the second o	the no	n-voted millage rate o	only if			
7.	(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)									
×	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) (Line 7 divided by Line 2, multiplied by 1,000)					per \$1000				
	s	Taxing Authority Certification		ind rates are correct to the l isions of s. 200.065 and the						
	l G	Signature of Chief Administrative Officer	i		Date:					
	N 	Title:		Contact Name and Con	tact Tit	le :				
8	H E R E	Mailing Address :		Physical Address:						
	_	City, State, Zip:	Phone Number :		Fax Number :					

SECTION I: Property Appraiser

- Initiate a separate DR-420 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

Category D: Water Management Districts

Examples 32, 33, 34, 35

A completed Form DR-422 for water management districts with no basins

Examples 36, 37, 38, 39

A completed Form DR-422 for water management districts with basins for each county's district millage rate

Examples 40, 41

A completed Form DR-422 for water management districts with basins for each county's basin millage rate

Example 32



CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form Print Form

DR-422 R. 5/13 Rule 12D-16,002 Florida Administrative Code Effective 5/13 Provisional

Year	:		County:		Is VAE	3 still in	session?		Yes		No		
Exam of 4		Water N	Management District w/	o Basins 1		School [Indepen	District dent Spe	cial Dis	County strict	/	Municip Water M	ality anagement Dist	rict
Taxir	ng Autho	ority:				rincipal	Authorit		íct		MSTU Water Ma	inagement District	Basin
SECT	TION I :	COM	PLETED BY PROPERT	Y APPRAIS		sepende	.nt opecie	Disti		Ψ.	rruceima	magement District	Dusin
1. C	urrent ye	ar gross	taxable value from Line 4	Form DR-4	120					\$ 598,867,855 ((1)
		700	ross taxable value from F			S				\$		599,647,238	(2)
3. P	ercentag	e of chan	ige in taxable value <i>(Line 2</i>	divided by Li	ne 1, m	ninus 1,	. multipli	ed by	100)	,040		.13 %	(3)
The ta	axing aut	hority mi	ust complete this form and	return it to t	the pro	nerty a	nnraise	by			A.M.,		
1110		12.5	NT 9778 DECEMBE 2708		15	4 6	18 18			ime	W W	date	
	Property Appraiser Certification I certify the taxable va							ve ar	e corre	ct to	the best	of my knowle	dge.
1000.0	SIGN Signature of Property Appraiser :						Dat	e:					
SECT	TION II	: сом	PLETED BY TAXING	AUTHORIT	Υ								
M	IILLAGE I	RATE AD	OPTED BY RESOLUTION	OR ORDINA	ANCE	AT FIN.	AL BUD	GET F	HEARIN	G UN	DER s. 2	00.065(2)(d), I	S.
			m is not completed in full x year. If any line is inappli				e denie	d TRIA	A certific	cation	and poss	ibl y lose its mil	lage
			Non-Voted Ope	rating Millag	ge Rat	e (from	resolu	tion c	r ordin	ance)			
			pal principal taxing aut	hority								per \$1,000	(4a)
4b. [Depende	nt speci	al district									per \$1,000	(4b)
4c. N	/lunicipa	l service	taxing unit (MSTU)									per \$1,000	(4c)
4d. Ir	ndepend	lent Spe	cial District									per \$1,000	(4d)
4e. S	chool di	strict				Re	equired	Local	Effort			per \$1,000	(4e)
							Ca	pital (Outlay			per \$1,000	
						Disc	retionar	/ Ope	rating			per \$1,000	
				D	iscreti	onary C	apital In	prov	ement			per \$1,000	
						Addi	tional Vo	oted N	Aillage			per \$1,000	
4f. V	Vater mar	nagemen	t district					Distri	ct Levy		.3000	per \$1,000	(4f)
						-			Basin			per \$1,000	
	Are yo	u going	to adjust adopted m	illage ?		YES	□ NO	1	f No, S	TOP	HERE, S	ign and Sub	mit.

Тах	ing Au	uthority:				R	R-422 . 5/13 age 2		
1,15,01,000 G		5, MUNICIPALITIES, SCHOOLS, and WAT e on Line 3 is greater than plus or minus 1		Committee of the Commit	ne non-voted millage ra	ate only	if the		
5.	Unadj (Line 1	usted gross ad valorem proceeds I multiplied by Line 4a, 4e, or 4f as applicabl	e , divided by 1,000)		\$		(5)		
6.		ted millage rate (Only if Line 3 is greater th 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 1%		per	\$1000	(6)		
		EPENDENT SPECIAL DISTRICTS , and IN ntage on Line 3 is greater than plus or min			the non-voted millage	rate or	nly if		
7.	Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) \$\$\$\$ (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)								
8.		ted Millage rate (Only if Line 3 is greater th 7 divided by Line 2, multiplied by 1,000)		per	\$1000	(8)			
	s	Taxing Authority Certification		nd rates are correct to the lisions of s. 200.065 and the					
	l G	Signature of Chief Administrative Officer	1		Date:				
	N 	Title:		Contact Name and Con	tact Title :				
8	H E R E	Mailing Address :		Physical Address :					
	_	City, State, Zip:		Phone Number :	Fax Number :				

SECTION I: Property Appraiser

- 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

- 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.

Example 33



CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form Print Form

DR-422 R. 5/13 Rule 12D-16,002 Florida Administrative Code Effective 5/13 Provisional

Yea	Year : County :				Is VAB	still in	session?		Yes		No		
	mple	Authority : 33 - Water M	lanagement District w/o	o Basins 2	✓ In	chool [idepen	District dent Speci	al Dis	County	/ <u> </u>	Municipali Water Mar	ity nagement Distr	ict
Tax	ding A	uthority :				incipal	Authority nt Special	Distri	ct	✓	MSTU Water Mana	agement District	Basin
SEC	CTION	NI: COMF	PLETED BY PROPERT	Y APPRAIS	ER								
1.	Curre	nt year gross t	taxable value from Line 4	, Form DR-4	20					\$		6,037,686	(1)
2.	Final	current year g	ross taxable value from F	orm DR-403	Series					\$		6,067,484	(2)
3.	Percei	ntage of chan	ge in taxable value <i>(Line 2</i>	divided by Lin	ne 1, mi	inus 1,	multiplie	d by	100)			.49 %	(3)
The	taxing	authority mu	ust complete this form and	return it to t	he prop	oerty a	ppraiser	эу			A.M.,		
		Property A _l	opraiser Certification	I certify the	e taxab	ole val	ues abov	e ar		ime ct to t	he best of	date f my knowled	dge.
9607	IGN ERE	Signature of	Property Appraiser :	1			Date	1					
377 C	CTION II: COMPLETED BY TAXING AUTHO MILLAGE RATE ADOPTED BY RESOLUTION OR OR				55 X	T FIN.	AL BUDO	ET H	IEARIN	G UNI	DER s. 200).065(2)(d), F	.S.
If th levy	is port privile	ion of the for ege for the tax	m is not completed in full; cyear. If any line is inapplic	your taxing a cable, enter N	uthority I/A or -0	y will b)	e denied	TRIM	l certific	ation	and possib	oly lose its mill	age
			Non-Voted Oper	T: 12	je Rate	(from	resoluti	on o	r ordin	ance)			
_		5/	pal principal taxing auth	nority								per \$1,000	(4a)
_		ndent specia										per \$1,000	(4b)
5-03-06-0	in the second	1901 VARIATION SERVICE - 100-01900 (100	taxing unit (MSTU)									per \$1,000	(4c)
		endent Spe	cial District									per \$1,000	(4d)
4e.	Schoo	ol district				Re	quired L					per \$1,000	(4e)
								2000	Dutlay			per \$1,000	
						MANAGE	etionary	12 00000	A DESCRIPTION OF			per \$1,000	
				Di	iscretio	nary C	apital Im	orove	ement			per \$1,000	
M. W.					Addi	tional Vo				2222	per \$1,000		
4f. Water management district						-	vistric	t Levy		.3000	per \$1,000	(4f)	
						-			Basin	TOD	HEDE C'	per \$1,000	
	Are you going to adjust adopted millage?					YES	NO	- In	ivo, S	IOPI	TEKE, SIG	n and Subi	nit.

Tax	Faxing Authority: DR-42 R. 5/1 Page								
5,900,902		5, MUNICIPALITIES, SCHOOLS, and WAT e on Line 3 is greater than plus or minus 1		THE RESIDENCE OF STREET STREET, STREET	ne non-voted millage rate	only	if the		
5.	Unadj	usted gross ad valorem proceeds multiplied by Line 4a, 4e, or 4f as applicabl		,	\$		(5)		
6.		ted millage rate (Only if Line 3 is greater th 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 1%)		per \$	1000	(6)		
TO 100 OF	-2-200 O - 0 N/4 N/2 N/2 O	EPENDENT SPECIAL DISTRICTS , and IN ntage on Line 3 is greater than plus or min		range and a second contraction of the contraction o	the non-voted millage ra	ate on	ly if		
7.	(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)								
8.		ted Millage rate (Only if Line 3 is greater th Tdivided by Line 2, multiplied by 1,000)	ļ	per \$	1000	(8)			
	s	Taxing Authority Certification		pest of my knowledge. The provisions of either s. 200.0					
	I G	Signature of Chief Administrative Officer	i		Date:				
	N 	Title:		Contact Name and Con	tact Title :				
	H E R E	Mailing Address :	Physical Address :						
		City, State, Zip:		Fax Number :					

SECTION I: Property Appraiser

- 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.
- 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

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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.



CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form

Print Form

DR-422 R. 5/13 Rule 12D-16.002 Florida Administrative Code Effective 5/13 Provisional

Year : County :					Is VAB still in	session?	Yes		No	
	ample	Authority: 34 - Water N	/lanagement District w/	o Basins 3	Check type: School [Indepen	District dent Speci	Count	. =	Municipality Water Management Distr	ict
Tax	king A	uthority :			Check type:	Authority nt Special			MSTU Water Management District	
SE	CTION	NI: COMF	PLETED BY PROPERT	Y APPRAIS	ER					
1.	Curre	nt year gross	taxable value from Line 4	, Form DR-4:	20			\$	201,679,232	(1)
2.	Final	current year g	ross taxable value from F	orm DR-403	Series			\$	202,475,255	(2)
3.	Percei	ntage of chan	ge in taxable value <i>(Line 2</i>	divided by Lin	e 1, minus 1,	multiplie	d by 100)		.39 %	(3)
The	taxing	authority mu	ust complete this form and	d return it to tl	he property a	ppraiser l	оу	ime:	A.M., date	
		Property Ap	opraiser Certification	I certify the	e taxable val	ues abov	e are corre	ct to th	ne best of my knowle	dge.
	IGN IERE	Signature of	Property Appraiser :			Date	1			
SE	CTION	NII: COM	PLETED BY TAXING A	AUTHORIT	Y					
	MILLA	GE RATE AD	OPTED BY RESOLUTION	OR ORDINA	NCE AT FIN	AL BUDG	ET HEARIN	IG UND	ER s. 200.065(2)(d), F	.S.
			m is not completed in full cyear. If any line is inappli	,		e denied	TRIM certifi	cation a	nd possibly lose its mill	lage
	~		Non-Voted Oper	rating Millag	e Rate (from	resoluti	on or ordir	ance)		
4a.	Coun	ty or munici	pal principal taxing autl	nority					per \$1,000	(4a)
4b.	Depe	ndent speci	al district						per \$1,000	(4b)
4c.	Muni	cipal service	taxing unit (MSTU)						per \$1,000	(4c)
4d.	Indep	endent Spe	cial District						per \$1,000	(4d)
4e.	Schoo	ol district			Re	quired L	ocal Effort		per \$1,000	(4e)
						Cap	oital Outlay		per \$1,000	
					Disc	etionary	Operating		per \$1,000	
				Di	scretionary C	apital Imp	orovement		per \$1,000	
					A 1.12		1.64:11		Å1.000	
Λ£	10/				Addi	2015	ed Millage		per \$1,000	(46)
4f. Water management district						L	District Levy		3000 per \$1,000	(4f)
Are you going to adjust adopted millage?							Basin S	TOP	per \$1,000 ERE, Sign and Sub i	mit
	/li e	. you going	to aujust auopteu III	muye :	☐ YES	□ NO	11 140, 3	TOP II	Ente, sign and suoi	

Tax	ding A	uthority :					DR-422 R. 5/13 Page 2
100000000		5, MUNICIPALITIES, SCHOOLS, and WA T e on Line 3 is greater than plus or minus [*]		ZORGANOS CONTRACTOR CANOCIO - LA RESIDENCE - HELLINO - CHICA CANO - ADAC	ne non-v	oted millage rate on	ly if the
5.		usted gross ad valorem proceeds I multiplied by Line 4a, 4e, or 4f as applicabl	le , divided by 1,000)		\$		(5)
6.		ted millage rate (Only if Line 3 is greater t 5 divided by Line 2 multiplied by 1,000)	han plus or minus 1%)		per \$1000	(6)
		EPENDENT SPECIAL DISTRICTS , and IN ntage on Line 3 is greater than plus or mir			the nor	n-voted millage rate o	only if
7.		usted gross ad valorem proceeds I multiplied by Line 4b, 4c, or 4d as applicab		\$		(7)	
8.		ted Millage rate (Only if Line 3 is greater tl 7 divided by Line 2, multiplied by 1,000)	han plus or minus 3%)		per \$1000	(8)
	s	Taxing Authority Certification		and rates are correct to the lisions of s. 200.065 and the			
	I G	Signature of Chief Administrative Officer	1		Date:		
1	N	Title:		Contact Name and Con	tact Titl	e :	
	H E R E	Mailing Address :		Physical Address :			
	_	City, State, Zip:		Phone Number :		ax Number :	

SECTION I: Property Appraiser

- Initiate a separate DR-420 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.
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- 3. Keep a copy for your records.
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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.)

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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.



CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form Print Form

DR-422 R. 5/13 Rule 12D-16,002 Florida Administrative Code Effective 5/13 Provisional

Year :			County:		Is VAB still in	session?	Yes		No	
Principal Authority : Example 35 - Water Management District w/o Basins 4 of 4					Check type: School District County Municipality Independent Special District Water Management District Check type:					
Tax	ding A	uthority :			Principal Authority Dependent Special District			MSTU ✓ Water Management District Basin		
SECTION I: COMPLETED BY PROPERTY APPRAISER										
1. Current year gross taxable value from Line 4, Form DR-					120			\$	542,808,250	(1)
2.	Final	current year g	ross taxable value from F	value from Form DR-403 Series				\$	546,885,203	(2)
3.	3. Percentage of change in taxable value (Line 2 divided by Lir					ne 1, <mark>minus 1</mark> , multiplied by 100)			.75 %	(3)
The taxing authority must complete this form and return it to the property appraiser by A.M., time date										
	Property Appraiser Certification I certify the taxable values above are co						e are corre	ct to th	4,000,000	dge.
SIGN HERE		Signature of Property Appraiser : Date :								
SECTION II: COMPLETED BY TAXING AUTHORITY MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S. If this portion of the form is not completed in full your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or -0										
Non-Voted Operating Millage Rate (from resolution or ordinance)										
4a. County or municipal principal taxing authority									per \$1,000	(4a)
4b. Dependent special			al district					per \$1,000	(4b)	
4c. Municipal service taxing unit (MSTU)									per \$1,000	(4c)
4d.	Indep	endent Spe	cial District					per \$1,000	(4d)	
4e.	. School district Requi						ocal Effort		per \$1,000	(4e)
	Capital Outlay								per \$1,000	
	Discretionary Operating								per \$1,000	
	Discretionary Capital Improvement								per \$1,000	
	Additional Voted Millag								per \$1,000	
4f.	Water management district						District Levy	•	3000 per \$1,000	(4f)
	Basin								per \$1,000	
Are you going to adjust adopted millage?								TOPH	IERE, Sign and Subi	mit.

Тах	king Au		R. :	1-422 5/13 ge 2						
		5, MUNICIPALITIES, SCHOOLS, and WAT e on Line 3 is greater than plus or minus 1		Designation of the Control of the Co	e non-voted millage rate	only	if the			
5.	Unadj (Line 1	usted gross ad valorem proceeds I multiplied by Line 4a, 4e, or 4f as applicable	e , d <mark>ivided by 1,000</mark>)		\$		(5)			
6.	Adjust	ted millage rate (Only if Line 3 is greater th 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 1%)	per \$10	000	(6)			
		EPENDENT SPECIAL DISTRICTS , and IN name on Line 3 is greater than plus or min			the non-voted millage rat	e onl	y if			
7.	(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)									
8.		ted Millage rate (Only if Line 3 is greater th Tdivided by Line 2, multiplied by 1,000)		per \$10	000	(8)				
	s	Taxing Authority Certification			pest of my knowledge. The m provisions of either s. 200.07					
	I G	Signature of Chief Administrative Officer	1		Date :					
	N	Title:		Contact Name and Con	tact Title :					
	H E R E	Mailing Address :		Physical Address :						
	_	City, State, Zip:		Phone Number : Fax Number :						

SECTION I: Property Appraiser

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SECTION II: Taxing Authority

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CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form Print Form

DR-422 R. 5/13 Rule 12D-16,002 Florida Administrative Code Effective 5/13 Provisional

Yea	ar:		County:		Is VAB s	still in ses	ssion?	Yes		No		
		Authority : 36 - Water M	/lanagement District w/E	Basins 1 of		oe : :hool Dist depender		County	/	Municipality Water Manag	gement Distr	ict
Tax	ting Au	uthority :				oe : ncipal Au pendent S	•	Pistrict	✓	MSTU Water Manage	ement District	Basin
SEC	CTION	NI: COMF	PLETED BY PROPERT	Y APPRAIS	SER							
1.	Currer	nt year gross t	taxable value from Line 4	, Form DR-4	120				\$		59,179,896	(1)
2.	Final c	current year g	ross taxable value from F	orm DR-403	Series				\$	Š	59,125,345	(2)
3.	Percer	ntage of chan	ge in taxable value <i>(Line 2</i>	divided by Li	ne 1, <mark>mir</mark>	1US 1, m	ultiplied	by 100)			09 %	(3)
The	taxing	authority mu	ust complete this form and	d return it to	the prop	erty app	raiser by	y	ime	A.M.,	date	
		Property Ap	opraiser Certification	I certify th	e taxab	le value	s above	e are corre	ct to t	he best of n	ny knowled	dge.
	IGN ERE	Signature of	Property Appraiser :		Date :							
SEC	CTION	III: COM	PLETED BY TAXING A	AUTHORIT	Υ							
į	MILLA	GE RATE AD	OPTED BY RESOLUTION	OR ORDIN	ANCE A	T FINAL	BUDGE	T HEARIN	G UNE	DER s. 200.0	65(2)(d), F	.S.
			m is not completed in full y cyear. If any line is inapplic				denied T	RIM certific	cation	and possibly	lose its mill	age
			Non-Voted Oper	rating Millag	ge Rate	(from re	solutio	n or ordin	ance)			
4a.	Coun	ty or munici	pal principal taxing auth	nority						ı	per \$1,000	(4a)
4b.	Depe	ndent specia	al district							1	oer \$1,000	(4b)
4c.	Muni	cipal service	taxing unit (MSTU)							İ	oer \$1,000	(4c)
4d.	Indep	endent Spe	cial District							İ	oer \$1,000	(4d)
4e.	Schoo	ol district				Requ	iired Lo	cal Effort			oer \$1,000	(4e)
							Capi	tal Outlay		1	oer \$1,000	
						Discreti	onary (Operating		1	oer \$1,000	
				D	iscretion	nary Capi	ital Impr	rovement		İ	oer \$1,000	
						Additio	nal Vote	ed Millage		ı	oer \$1,000	
4f. Water management district							Di	strict Levy		Î	oer \$1,000	(4f)
								Basin			oer \$1,000	
	Are	you going	to adjust adopted m	illage ?	_ \ \	YES _	NO	If No, S	TOP I	HERE, Sign	and Subr	nit.

Tax	king A	uthority:					DR-422 R. 5/13 Page 2					
100000000000000000000000000000000000000		S, MUNICIPALITIES, SCHOOLS, and WAT ge on Line 3 is greater than plus or minus?		ALCOHOLOGY CANADA CANADA CANADA CANADA CANADA CANADA CANADA CANADA CANADA CANADA CANADA CANADA CANADA CANADA C	ne non-	voted millage rate or						
5.		justed gross ad valorem proceeds 1 multiplied by Line 4a, 4e, or 4f as applicabl	le , divided by 1,000)		\$		(5)					
6.		sted millage rate (Only if Line 3 is greater t 5 divided by Line 2 multiplied by 1,000)	han plus or minus 1%)		per \$100	0 (6)					
		PEPENDENT SPECIAL DISTRICTS , and IN ntage on Line 3 is greater than plus or mir			the no	n-voted millage rate	only if					
7.	(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)											
8.		sted Millage rate (Only if Line 3 is greater tl 7 divided by Line 2, multiplied by 1,000))		per \$100	0 (8)						
	s	Taxing Authority Certification		and rates are correct to the risions of s. 200.065 and the								
	l G	Signature of Chief Administrative Officer	r E		Date:							
	N	Title:		Contact Name and Cor	tact Tit	le:						
	H E R E	Mailing Address :		Physical Address :								
	City, State, Zip: Phone Number: Fax Number:											

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.
- Send the original to the taxing authority and keep a copy.

SECTION II: Taxing Authority

- 1. Complete Section II and sign.
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Example 37



CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form Print Form

DR-422 R. 5/13 Rule 12D-16,002 Florida Administrative Code Effective 5/13 Provisional

Yea	ar ·			Is V	AB still in	sessic	on?	Y	es		No			
		Authority:	County:		Chec	k type:						11.1.20		
		ACRES OF STREET	lanagement District w/l	Basins 2 of		School	District		C	ounty	8	Municip	ality	
4			g		√	Indeper	ndent S	pecial	Distric	t		Water N	lanagement Dist	rict
Тах	ing Au	uthority:			Chec	k type:	I A . +1- =					MCTLE		
					Ш	Principa						MSTU	01 <u>440</u> , 01 U 0	
					Ш	Depende	ent Spe	ecial D	istrict		✓	Water M	anagement District	Basın
SE	CTION	NI: COMF	PLETED BY PROPERT	Y APPRAIS	ER									
1.	Currer	nt year gross t	axable value from Line 4	, Form DR-4	20					3	\$		16,001,663,573	(1)
2.	Final c	urrent year g	ross taxable value from F	orm DR-403	Seri	ies				3	\$		16,000,238,475	(2)
3.	Percer	ntage of chan	ge in taxable value (Line 2	divided by Lin	ne 1,	minus 1	, multi	plied	by 100)			01 %	(3)
The	taxing	authority mu	ıst complete this form and	return it to t	he p	roperty a	apprai	ser by	, –		VANCA NO. I	A.M.,		
	cazarig	additionly into	ist complete this form and	, returnitio t	ne p	, , , , ,	пррти.	JC. 2,	7 8	tir	me		date	
		Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.												
	IGN ERE													
SFO	TION	III : COM	PLETED BY TAXING A	AUTHORIT	Y									
		W 9733 750 6000-0010050	OPTED BY RESOLUTION	TO SECTION DE LA COMPANSA DEL COMPANSA DE LA COMPAN	59.7	E AT FIN	IAL BU	JDGE	T HEA	ARING	S UNE	DER s. 2		S.
			n is not completed in full										5 65 65	
evy	privile	ege for the tax	year. If any line is inappli	cable, enter N	I/A o	or -0						20.	1070	
	ī		Non-Voted Oper	rating Millag	ge Ra	ate (fron	n reso	lutio	n or o	rdina	nce)			
4a.	Coun	ty or munici	pal principal taxing auth	nority									per \$1,000	(4a)
4b.	Depe	ndent specia	al district										per \$1,000	(4b)
4c.	Muni	cipal service	taxing unit (MSTU)										per \$1,000	(4c)
4d.	Indep	endent Spe	cial District										per \$1,000	(4d)
4e.	Schoo	ol district				Re	equire	ed Lo	cal Eff	fort			per \$1,000	(4e)
								Capit	tal Out	lay			per \$1,000	
						Disc	retion	ary C	Operati	ing			per \$1,000	
				Di	iscre	tionary (Capital	Impr	ovem	ent			per \$1,000	
						Add	itional	Vote	d Milla	age			per \$1,000	
4f.	Water	managemen	t district					Dis	strict L	evy			per \$1,000	(4f)
									Ва	sin		.2390	per \$1,000	
	Are	you going	to adjust adopted m	illage ?		YES		NO	If N	0, 57	TOP I	HERE, S	ign and Sub	mit.
							ш.	,_						

Tax	king A	uthority :				R.	1-422 5/13 ge 2			
		5, MUNICIPALITIES, SCHOOLS, and WAT e on Line 3 is greater than plus or minus 1		ED HOUSE THE PROPERTY AND ADDRESS OF THE ADDRESS OF	ne non-voted millage rate	only	if the			
5.	Unadj	usted gross ad valorem proceeds multiplied by Line 4a, 4e, or 4f as applicabl	Access to the contract of	-1	\$		(5)			
6.	Adjus (Line 5	ted millage rate (Only if Line 3 is greater tl 5 divided by Line 2 multiplied by 1,000)	han plus or minus 1%)	per \$10	000	(6)			
	percer	EPENDENT SPECIAL DISTRICTS , and IN ntage on Line 3 is greater than plus or min			the non-voted millage rat	e on	y if			
7.	(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)									
8.		ted Millage rate (Only if Line 3 is greater th 7 divided by Line 2, multiplied by 1,000)	nan plus or minus 3%)	per \$10	000	(8)			
	s	Taxing Authority Certification			best of my knowledge. The m provisions of either s. 200.07					
	I G	Signature of Chief Administrative Officer	:		Date:					
	N	Title:		Contact Name and Con	tact Title :					
	H E R E	Mailing Address :		Physical Address :						
	_	City, State, Zip:		Phone Number :	Fax Number :					

SECTION I: Property Appraiser

- 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.
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SECTION II: Taxing Authority

- Complete Section II and sign.
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Florida Department of Revenue

Property Tax Oversight - TRIM Section

P. O. Box 3000

Tallahassee, Florida 32315 - 3000

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CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form Print Form

DR-422 R. 5/13 Rule 12D-16.002 Florida Administrative Code Effective 5/13 Provisional

Yea	ar:		County:		Is VAB still in	session?	Yes		No	
		Authority : 38 - Water M	lanagement District w/		Check type: School ✓ Indeper	District ident Specia	Count	у 🔲	Municipality Water Management Dist	rict
Tax	ding A	uthority :				l Authority ent Special I	District	✓	MSTU Water Management Distric	t Basin
SEC	CTION	NI: COMF	PLETED BY PROPERT	Y APPRAIS	ER					
1.	Curre	nt year gross t	taxable value from Line 4	, Form DR-4	20			\$	1,029,182,440	(1)
2.	Final c	current year g	ross taxable value from F	orm DR-403	Series			\$	1,035,465,238	3 (2)
3.	Percei	ntage of chan	ge in taxable value (Line 2	divided by Lin	ne 1, minus 1	, multiplied	by 100)		.61 %	(3)
The	taxing	ງ authority mເ	ıst complete this form and	d return it to t	he property a	appraiser b	yt	ime	A.M.,	
		Property Ap	ppraiser Certification	I certify the	e taxable va	lues abov	e are corre	ct to t	he best of my knowle	edge.
1000	IGN ERE	Signature of	Property Appraiser :			Date	:			
SEC	OITC	NII: COM	PLETED BY TAXING	AUTHORIT	Y					
	MILLA	GE RATE AD	OPTED BY RESOLUTION	OR ORDINA	NCE AT FIN	AL BUDG	ET HEARIN	G UND	DER s. 200.065(2)(d),	F.S.
			m is not completed in full cyear. If any line is inappli			oe denied	TRIM certifi	cation a	and possibly lose its m	llage
			Non-Voted Oper	rating Millag	e Rate (fron	n resolutio	on or ordin	ance)		
4a.	Coun	ty or munici	pal principal taxing autl	nority					per \$1,000	(4a)
4b.	Depe	ndent specia	al district						per \$1,000	(4b)
4c.	Muni	cipal service	taxing unit (MSTU)						per \$1,000	(4c)
4d.	Indep	endent Spe	cial District						per \$1,000	(4d)
4e.	Schoo	ol district			Re	equired Le	ocal Effort		per \$1,000	(4e)
						Cap	ital Outlay		per \$1,000	
					Disc	retionary	Operating		per \$1,000	
				Di	scretionary (Capital Imp	rovement		per \$1,000	
					Additional Voted Millage per					
4f.	Water	managemen	t district		District Levy per \$1,000					(4f)
							Basin		.2390 per \$1,000	
	Are	you going	to adjust adopted m	illage ?	YES	□ NO	If No, S	TOP H	HERE, Sign and Sub	mit.

Continued on page 2

Tax	Faxing Authority: DR-42 R. 5/1 Page										
		S, MUNICIPALITIES, SCHOOLS, and WAT e on Line 3 is greater than plus or minus 1		Deligible Control of the Control of	ne non-voted millage rate	only	f the				
5.	Unadj	iusted gross ad valorem proceeds I multiplied by Line 4a, 4e, or 4f as applicabl		<i>r</i>	\$		(5)				
6.	Adjust (Line 5	ted millage rate (Only if Line 3 is greater th 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 1%)		per \$10	000	(6)				
		EPENDENT SPECIAL DISTRICTS , and IN ntage on Line 3 is greater than plus or min			the non-voted millage rat	e onl	y if				
7.	(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)										
8.		ted Millage rate (Only if Line 3 is greater th 7 divided by Line 2, multiplied by 1,000)	0	per \$10	000	(8)					
	s	Taxing Authority Certification	,		pest of my knowledge. The m provisions of either s. 200.07	_					
	I G	Signature of Chief Administrative Officer	i		Date:						
	N 	Title:		Contact Name and Con	tact Title :						
	H E R E	Mailing Address :		Physical Address:							
	_	City, State, Zip :		Phone Number : Fax Number :							

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CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form Print Form

DR-422 R. 5/13 Rule 12D-16,002 Florida Administrative Code Effective 5/13 Provisional

Year: County: Is VAB still in sess									Y	es		No			
		Authority: 39 - Water M	lanagement District w/l	Basins 4 of	✓	ck type: School Indeper			07/1040 040	ounty		Municip Water M	oality Nanagemen	t Distri	ict
Тах	ding Au	uthority :			Che	ck type: Principa Depend		15	istrict		✓	MSTU Water Ma	anagement [istrict	Basin
SEG	CTION	NI: COMP	PLETED BY PROPERT	Y APPRAIS	SER										
1.	Currer	nt year gross t	taxable value from Line 4	, Form DR-4	120						\$		19,942,062	2,740	(1)
2.	Final c	current year g	ross taxable value from F	orm DR-403	3 Sei	ries					\$		19,965,234	1,089	(2)
3.	Percer	ntage of chan	ge in taxable value (Line 2	divided by Li	ne 1,	minus	, mui	ltiplied	by 100))			.1	2 %	(3)
The	taxing	authority mu	ust complete this form and	d return it to	the p	oroperty	appra	aiser by	, –	tiı	me	A.M.,	e l	date	
		Property Ap	opraiser Certification	I certify th	ie ta	xable va	lues	above	are c	orrec	t to t	he best	of my kn	owled	dge.
98.57	IGN IERE	Signature of	Property Appraiser :	1				Date:							
SE	CTION	III : COM	PLETED BY TAXING A	AUTHORIT	Υ										
1	MILLA	GE RATE AD	OPTED BY RESOLUTION	OR ORDIN	ANC	E AT FIN	IAL B	UDGE	T HEA	ARING	G UND	DER s. 2	00.065(2)	(d), F	.S.
			m is not completed in full y cyear. If any line is inapplic	,		200	be de	enied T	RIM c	ertifica	ation a	and poss	sibly lose i	s mill	age
			Non-Voted Oper	rating Millag	ge R	ate (fror	n res	olutio	n or c	rdina	nce)				
4a.	Coun	ty or munici _l	pal principal taxing auth	nority									per \$1	,000	(4a)
4b.	Depe	ndent specia	al district										per \$1	,000	(4b)
4c.	Munic	cipal service	taxing unit (MSTU)										per \$1	,000	(4c)
4d.	Indep	endent Spe	cial District										per \$1	,000	(4d)
4e.	Schoo	ol district				R	equi	red Lo	cal Ef	fort			per \$1	,000	(4e)
								Capit	al Out	tlay			per \$1	,000	
						Disc	retio	nary C	perat	ing			per \$1	,000	
					Discre	etionary	Capit	al Impr	ovem	ent			per \$1	,000	
						Add	ition	al Vote	d Milla	age			per \$1	,000	
4f.	Water	managemen	t district					Dis	strict L	evy			per \$1	,000	(4f)
									120000	sin		.2390	per \$1		
	Are	you going	to adjust adopted m	illage ?		YES		NO	If N	0, 57	OP I	HERE, S	ign and	Subr	nit.

Continued on page 2

Tax	Faxing Authority : DR-42 R. 5/1 Page										
		5, MUNICIPALITIES, SCHOOLS, and WAT e on Line 3 is greater than plus or minus 1			e non-voted millage rate	only	if the				
5.	Unadj (Line 1	usted gross ad valorem proceeds I multiplied by Line 4a, 4e, or 4f as applicable	e , divided by 1,000)		\$		(5)				
6.	Adjust	ted millage rate (Only if Line 3 is greater th 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 1%)		per \$10	000	(6)				
		EPENDENT SPECIAL DISTRICTS , and IN name on Line 3 is greater than plus or min			the non-voted millage rat	e on	ly if				
7.	(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)										
8.		ted Millage rate (Only if Line 3 is greater th Tdivided by Line 2, multiplied by 1,000)		per \$10	000	(8)					
	s	Taxing Authority Certification			pest of my knowledge. The m provisions of either s. 200.07						
	I G	Signature of Chief Administrative Officer	Ĭ.		Date:						
	N 	Title:		Contact Name and Con	tact Title :						
	H E R E	Mailing Address :		Physical Address :							
		City, State, Zip :		Phone Number :	Fax Number :						

SECTION I: Property Appraiser

- 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

Example 40



CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form Print Form

DR-422 R. 5/13 Rule 12D-16.002 Florida Administrative Code Effective 5/13 Provisional

Yea	ar:		County:		Is VAB still ir	session?	Yes		No	
		Authority:	county.		Check type:					
			/lanagement District w/	Basins 1 of	School	District	Count	у 🔲	Municipality	
2						ndent Speci	al District		Water Management Dist	rict
Tax	ing A	uthority :			Check type: Principa	l Authority			MSTU	
						ent Special	District	√	Water Management District	Basin
SEC	CTION	NI: COM	PLETED BY PROPERT	Y APPRAIS	ER					
1.	Curre	nt year gross	taxable value from Line 4	l, Form DR-42	20			\$ 59,179,896		
2.	Final o	current year g	ross taxable value from F	orm DR-403	Series			\$ 59,185,276		
3.	Perce	ntage of char	nge in taxable value (Line 2	2 divided by Lin	e 1, minus 1	, multiplie	d by 100)		.01 %	(3)
The	taxing	authority mu	ust complete this form and	d return it to tl	ne property	appraiser b	by —	ime	A.M.,	
		Property A	ppraiser Certification	I certify the	taxable va	lues abov	e are corre	ct to t	he best of my knowle	dge.
1000	IGN ERE	Signature of	Property Appraiser :			Date	1			
SEC	OITC	NII: COM	PLETED BY TAXING	AUTHORIT	4					
	MILLA	GE RATE AD	OPTED BY RESOLUTION	N OR ORDINA	NCE AT FIN	IAL BUDG	ET HEARIN	G UNE	DER s. 200.065(2)(d), F	S.
			m is not completed in full x year. If any line is inappli			be denied	TRIM certific	cation	and possibly lose its mil	lage
			Non-Voted Ope	rating Millag	e Rate (fror	n resoluti	on or ordin	ance)		
4a.	Coun	ty or munici	pal principal taxing aut	hority					per \$1,000	(4a)
4b.	Depe	ndent speci	al district						per \$1,000	(4b)
4c.	Muni	cipal service	taxing unit (MSTU)						per \$1,000	(4c)
4d.	Indep	endent Spe	cial District						per \$1,000	(4d)
4e.	Schoo	ol district			R	equired L	ocal Effort		per \$1,000	(4e)
						Cap	ital Outlay		per \$1,000	
					Disc	retionary	Operating		per \$1,000	
				Di	scretionary (Capital Imp	provement		per \$1,000	
					Add	itional Vot	ed Millage		per \$1,000	
4f.	Water	managemen	t district			D	istrict Levy		per \$1,000	(4f)
							Basin		.2580 per \$1,000	
	Are	you going	to adjust adopted m	illage ?	YES	□ NO	If No, S	TOP I	HERE, Sign and Sub	mit.

Continued on page 2

Tax	exing Authority:									
							ge 2			
5,9005,962		S, MUNICIPALITIES, SCHOOLS, and WAT le on Line 3 is greater than plus or minus 1		THE RESIDENCE OF STREET STREET, STREET	ne non-voted millage rate	only	if the			
5.	Unadj (Line i	justed gross ad valorem proceeds 1 multiplied by Line 4a, 4e, or 4f as applicabl	e , divided by 1,000)	· ·	\$		(5)			
6.		ted millage rate (Only if Line 3 is greater tl 5 divided by Line 2 multiplied by 1,000)	han plus or minus 1%)	per \$1	000	(6)			
	percer	EPENDENT SPECIAL DISTRICTS , and IN ntage on Line 3 is greater than plus or min			the non-voted millage ra	te on	ly if			
7.	(Line 1	justed gross ad valorem proceeds 1 multiplied by Line 4b, 4c, or 4d as applicab	\$		(7)					
8.		ted Millage rate (Only if Line 3 is greater th 7 divided by Line 2, multiplied by 1,000)		per \$1	#800000000	(8)				
	s	Taxing Authority Certification			best of my knowledge. The n provisions of either s. 200.07					
	I G	Signature of Chief Administrative Officer	ŧ		Date:					
	N H	Title:		Contact Name and Cor	ntact Title :					
	n E R E	Mailing Address :		Physical Address :						
	_	City, State, Zip:		Phone Number : Fax Number :						

SECTION I: Property Appraiser

- Initiate a separate DR-420 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.
- 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.

Example 41



CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form Print Form

DR-422 R. 5/13 Rule 12D-16,002 Florida Administrative Code Effective 5/13 Provisional

Yea	ar:		County:	I	s VAB still in	session?	Yes		No	
		Authority : 41 - Water M	lanagement District w/l		Theck type: School ✓ Indepen	District dent Spec	Count	у 🔲	Municipality Water Management Distr	ict
Tax	ing Au	uthority :		[Authority	District		MSTU	Davis
						ent Special	District	√	Water Management District	Basin
SEC	CTION	II: COMF	PLETED BY PROPERT	Y APPRAISE	R					
1.	Currer	nt year gross t	axable value from Line 4	, Form DR-42	0			\$	1,029,182,440	(1)
2.	Final c	urrent year g	ross taxable value from F	orm DR-403 S	Series			\$	1,045,236,485	(2)
3.	Percer	ntage of chan	ge in taxable value <i>(Line 2</i>	divided by Line	: 1, minus 1	, multiplie	ed by 100)		1.56 %	(3)
The	taxing	authority mu	ıst complete this form and	l return it to th	e property a	appraiser	by	ime:	A.M., date	
		Property Ap	praiser Certification	I certify the	taxable va	lues abo	ve are corre	ct to t	he best of my knowled	dge.
	IGN ERE	Signature of	Property Appraiser :			Date	2:			
SEC	CTION	III: COM	PLETED BY TAXING A	AUTHORITY						
0	MILLA	GE RATE AD	OPTED BY RESOLUTION	OR ORDINA	NCE AT FIN	AL BUDO	SET HEARIN	G UNE	DER s. 200.065(2)(d), F	.S.
			m is not completed in full cyear. If any line is inapplic		2.50	oe denied	TRIM certifi	cation a	and possibly lose its mill	age
		979	Non-Voted Oper	ating Millage	Rate (fron	n resolut	ion or ordir	ance)		
4a.	Count	ty or munici	pal principal taxing auth	nority					per \$1,000	(4a)
4b.	Depe	ndent specia	al district						per \$1,000	(4b)
4c.	Munio	cipal service	taxing unit (MSTU)						per \$1,000	(4c)
4d.	Indep	endent Spe	cial District						per \$1,000	(4d)
4e.	Schoo	ol district			Re	equired l	ocal Effort		per \$1,000	(4e)
						Ca _l	oital Outlay		per \$1,000	
					Disc	retionary	Operating		per \$1,000	
				Dis	cretionary (Capital Im	provement		per \$1,000	
					Add	itional Vo	ted Millage		per \$1,000	
4f. Water management district						Į	District Levy		per \$1,000	(4f)
					-		Basin		.2580 per \$1,000	
	Are	you going	to adjust adopted m	illage?	☐ YES	□ NO	If No, S	ТОР І	HERE, Sign and Subi	nit.

Continued on page 2

Tax	ing Au	uthority :					DR-422 R. 5/13 Page 2
		5, MUNICIPALITIES, SCHOOLS, and WAT e on Line 3 is greater than plus or minus 1		THE STATE OF THE PROPERTY OF STATE OF THE PROPERTY OF THE PROP	ne non-	voted millage rate or	ly if the
5.	Unadj (Line 1	usted gross ad valorem proceeds multiplied by Line 4a, 4e, or 4f as applicable	e , divided by 1,000)		\$		(5)
6.	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) (Line 5 divided by Line 2 multiplied by 1,000) per \$100						
		EPENDENT SPECIAL DISTRICTS , and INIntage on Line 3 is greater than plus or min			the no	n-voted millage rate	only if
7.	Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)						
8.	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) (Line 7 divided by Line 2, multiplied by 1,000)					per \$100	(8) C
	, ,			nd rates are correct to the lisions of s. 200.065 and the		, ,	_
	I G	Signature of Chief Administrative Officer	į		Date:		
	N Title:			Contact Name and Contact Title :			
	H E R E	Mailing Address :		Physical Address :			
	_	E				Fax Number :	

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.
- 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.

Compliance Submission

Certification of Compliance Requirements

All taxing authorities that levy a millage rate must certify compliance to the Department of Revenue's TRIM section **within 30 days of the final hearing**. Certification of Compliance (Form DR-487) lists all the required documentation for certifying compliance to the Department.

The required documentation includes:

- 1. Certification of Taxable Value (Form DR-420)
 - A. Certify the original Form DR-420 to the property appraiser.
 - B. The property appraiser forwards the original Form DR-420 to the Department.
 - C. Include a copy of Form DR-420 in the TRIM certification package.
 - *Please note items B and C apply to counties and taxing authorities not using the electronic TRIM (eTRIM) certification process.
- 2. Ordinance or resolution adopting the final millage rate
 - A. The ordinance/resolution must include the percentage increase over the rolled-back rate.
 - B. Adopt the millage rate first and the budget second.
 - C. Indicate the order of adoption of millage rate and budget.
 - D. Include a copy of the minutes (**not the agenda**) if the order of adoption cannot be determined.
- 3. Ordinance or resolution adopting the final budget
 - A. You must adopt the budget after the millage rate.
 - B. You must indicate the order of adoption of the millage rate and budget.
 - C. Include a copy of the minutes (**not the agenda**) if the order of adoption cannot be determined
 - D. Do not send the entire budget.
- 4. Entire page of the newspaper for all TRIM advertisements
 - A. Notice of Proposed Tax Increase advertisement or Notice of Budget Hearing advertisement

 not both
 - B. Budget Summary advertisement
 - C. The *Budget Summary* advertisement must be adjacent to the *Notice of Proposed Tax Increase* or *Notice of Budget Hearing* advertisement.
 - D. If the *Budget Summary* and *Notice of Proposed Tax Increase* or *Notice of Budget Hearing* are on the same page of the newspaper, only one page of the newspaper is required.
 - E. **Board of County Commissioners only:** *Notice of Tax Impact of the Value Adjustment Board* (Form DR-529) within 30 days of completion of hearing
 - F. Notice of Continuation if the tentative or final hearing was recessed
- 5. Proof of publication from the newspaper for all TRIM advertisements

- A. Proof of publication for *Notice of Proposed Tax Increase* or *Notice of Budget Hearing* advertisement
- B. Proof of publication for *Budget Summary* advertisement
- C. **Board of County Commissioners only:** Proof of publication for *Notice of Tax Impact* advertisement (Form DR-529)
- D. Proof of publication for a Notice of Continuation if the tentative or final hearing was recessed
- E. If the newspaper provides one proof of publication, the proof of publication must note all TRIM advertisements published.
- 6. Certification of Final Taxable Value (Form DR-422)
 - A. Certify the original Form DR-422 to the property appraiser within three days of receipt.
 - B. The property appraiser forwards the original Form DR-422 to the Department.
 - C. Include a copy of Form DR-422 in the TRIM compliance package if you received it from the property appraiser before certifying TRIM compliance.
 - D. If you have completed all the documentation except Form DR-422, certify TRIM compliance and forward Form DR-422 when the property appraiser receives it.
 - E. If you receive Form DR-422 after certifying the TRIM compliance package, certify the original to the property appraiser and send a copy to the Department.
 - F. Do not delay certifying TRIM compliance within 30 days of the final hearing.
 - * Please note items B and C apply to counties and taxing authorities not using the electronic TRIM (eTRIM) certification process.
- 7. If you use mailed notices in lieu of newspaper advertisements, you must include a copy of the mailed notices and proof of mailing from the post office in the TRIM compliance submission.

Electronic Submission of TRIM Compliance Package

When submitting the TRIM compliance package to the TRIM section you must:

- 1. Include the Taxing Authority Number (that is provided to you by the TRIM section), Taxing Authority Name, and "TRIM Compliance Package" in the subject line
- 2. The package must include:
 - a. Certification of Compliance (Form DR-487)
 - b. Millage and/or ordinance adopting the final millage rate
 - c. Millage and/or ordinance adopting the final budget
 - d. Entire page of the newspaper for ALL TRIM advertisements
 - e. Proof of publications from the newspaper for ALL TRIM advertisements
 - f. 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

Electronic submission email address: ptotrimpackages@floridarevenue.com

Department of Revenue TRIM Compliance Section

TRIM Staff	Phone Number
Wyatt Peters Dametria Hayward-Williams Kendall Tolbert Breauna Hines Roberta Epp	(850) 617-8921 (850) 617-8922 (850) 617-8861 (850) 617-8923 (850) 617-8890
• •	` '

Email: trim@floridarevenue.com

Package Submission Email: ptotrimpackages@floridarevenue.com

Web Address: http://floridarevenue.com/property/Pages/TRIM.aspx

Fax Number (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 deliveries

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

Non-Compliance Requirements

Non-Compliance Re-advertising Requirements

If a taxing authority is in violation of s. 200.065, F.S., and subject to s. 200.065(12), F.S., the Property Tax Oversight program will notify the taxing authority and, if applicable, the tax collector and the Department of Revenue's General Tax Administration program.

Section 200.065(13)(c), F.S., requires the taxing authority to repeat the final hearing and notice process.

Within 15 days of the notice from the Department, the taxing authority must re-advertise the final hearing. The required advertisements must contain the violation clause, "THE PREVIOUS NOTICE PLACED BY THE (name of taxing authority) HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE."

The taxing authority will not forward the newly adopted millage rate to the tax collector or property appraiser, and it may not exceed the rate previously adopted.

If the newly adopted millage is less than the final adopted millage (certified for collection of taxes), the taxing authority will hold the excess taxes collected in reserve until the next fiscal year and must then use them to reduce ad valorem taxes.

Example: Non-Compliance Notice of Proposed Tax Increase

NOTICE OF PROPOSED TAX INCREASE THE PREVIOUS NOTICE PLACED BY THE (name of taxing authority) HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE. The (name of taxing authority) will soon consider a measure to increase its property tax levy. Last year's property tax levy: A. Initially proposed tax levy.....\$_____ B. Less tax reductions due to Value Adjustment Board and other assessment changes.....\$___ C. Actual property tax levy\$ This year's proposed tax levy......\$_ All concerned citizens are invited to a public hearing on the tax increase to be held on (date and time) at (meeting place).

The above *Notice of Proposed Tax Increase* ad with violation clause must:

• Be advertised within 15 days of notification of non-compliance from the Department of Revenue

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

- Have the violation clause in bold type
- Be a full 1/4-page ad

hearing.

- Have an adjacent Budget Summary ad
- Have a millage rate above the rolled-back rate

The taxing authority must hold the hearing two to five days after the ads appear in the newspaper.

Example: Non-Compliance Notice of Proposed Tax Increase for Multi-County

NOTICE OF PROPOSED TAX INCREASE

THE PREVIOUS NOTICE PLACED BY THE (name of taxing authority) HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

The ____(name of taxing authority)__ will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

Α.	Initially proposed tax levy\$\$
B.	Less tax reductions due to Value Adjustment Board
	and other assessment changes\$
	Actual property tax levy\$

This year's proposed tax levy.....\$______\$

This tax increase is applicable to: (name of county or counties)

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

at

(meeting place).

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

The above *Notice of Proposed Tax Increase* ad with violation clause must:

- Apply to multi-county and water management districts
- Be advertised within 15 days of notification of non-compliance from the Department of Revenue
- Have the violation clause in bold type
- Be a full 1/4-page ad
- Have an adjacent Budget Summary ad
- Have a millage rate above the rolled-back rate

The taxing authority must hold the hearing two to five days after the ads appear in the newspaper.

Example: Non-Compliance Notice of Budget Hearing

NOTICE OF BUDGET HEARING

THE PREVIOUS NOTICE PLACED BY THE (name of taxing authority) HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

The <u>(name of taxing authority)</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)

The above Notice of Budget Hearing ad with violation clause must:

- Be advertised within 15 days of notification of non-compliance from the Department of Revenue
- Have the violation clause in bold type
- Have an adjacent Budget Summary ad
- Have a millage rate below the rolled-back rate

The taxing authority must hold the hearing two to five days after the ads appear in the newspaper.

Value Adjustment Board

The deadline for mailing the *Notice of Proposed Property Taxes* (TRIM notice) with a July 1 certification date is **August 24** (s. 200.065(2)(b), F.S.). Taxpayers may file petitions with the VAB relating to valuation issues any time during the taxable year by the **25th day** after the property appraiser mails the TRIM notice (s. 194.011(3)(d), F.S.).

The clerk of the governing body of the county notifies each petitioner of the scheduled hearing time at least **25 calendar days** before the scheduled appearance. A petitioner who receives this notice may reschedule the hearing one time for good cause. If the petitioner or the property appraiser reschedules the hearing, the clerk must notify the petitioner of the rescheduled time of his or her appearance at least 15 calendar days before the day of the rescheduled appearance, unless both parties waive this notice (s. 194.032(2), F.S.).

At least **15 days** before the hearing, the petitioner gives the property appraiser information that the petitioner will present at the hearing. If the petitioner has asked in writing for information, the property appraiser provides the information at least **seven days** before the hearing (s. 194.011(4)(a), F.S.).

The petitioner must partially pay the taxes due by the date of delinquency (April 1), unless the VAB has issued a final decision on the petition. If the petitioner fails to make this required payment, the VAB will deny the petition (s. 194.014, F.S.).

The VAB will meet between **30 and 60 days** after the mailing of the TRIM notice. The VAB will not hold a hearing before approval of all or part of the assessment rolls by the Department of Revenue (s. 194.032(1)(a), F.S.).

The VAB must remain in session daily until it has heard all petitions, complaints, appeals, and disputes (s. 194.032(3), F.S.).

For issues involving the denial of an exemption, an agricultural or high-water recharge classification application, historic property used for commercial or certain nonprofit purposes, or a deferral, the taxpayer must file the petition any time during the taxable year by the 30th day after the property appraiser mails the denial notice (s. 194.011(3)(d), F.S.).

The VAB may meet before the Department of Revenue approves the assessment rolls, but not before July 1, to hear appeals about the property appraiser's denial of exemptions, certain tax abatements, classifications as historic property used for commercial or certain nonprofit purposes, agricultural and high-water recharge classifications, and certain deferrals (s. 194.032(1)(b), F.S.).

After the VAB hears all petitions, complaints, appeals, and disputes, the VAB clerk will publish notice of the board's findings and results in at least a ¼-page advertisement of standard size or tabloid size newspaper, with a headline no smaller than 18 point (s. 194.037(1), F.S.).

- The clerk of the governing body of the county will be the clerk of the VAB.
- The advertisement cannot appear in the legal or classified section of the newspaper.

- The advertisement must appear in a newspaper of general paid circulation.
- The newspaper must be one of general interest and readership in the community.
- Use Notice of Tax Impact of the Value Adjustment Board (Form DR-529).

In certifying TRIM compliance, the governing body of the county must include a certified copy of Form DR-529 and the entire page from the newspaper.

If the board completes the VAB hearing after the deadline for certification of TRIM compliance, the BCC must certify compliance to the Department within 30 days after the VAB hearing is complete. (s. 200.068, F.S.)

Mailing Address:

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

Example: Notice of Tax Impact of Value Adjustment Board (Form DR529)

	NOT		Print Form DR-529 R. 12/09 Rule 12D-16.002
	TAX IMPACT OF VALUE	ADJUSTMENT BOARD	Florida Administrative Code
	County	Tax Year	
	Members o	f the Board	
Honorable		Board of County Commissioners	, District No.
Honorable		Board of County Commissioners	, District No.
Honorable		School Board, District No.	
Citizen Member		Business owner within the schoo	l district
Citizen Member		Homestead property owner	

The Value Adjustment Board (VAB) meets each year to hear petitions and make decisions relating to property tax assessments, exemptions, classifications, and tax deferrals.

Summary of Year's Actions Enter who be numbers only. Do not include commas. Example: for \$1,222,333 enter "1222333"								
		Numb	er of P	arcels		Reduction in	Shift in	
Type of Property	Exem	ptions	Asses	sments*	Both	County Taxable Value	Taxes	
	Granted	Requested	Reduced	Requested	Withdrawn or settled	Due to Board Actions	Due to Board Actions	
Residential						\$	\$	
Commercial						\$	\$	
Industrial and miscellaneous						\$	\$	
Agricultural or classified use						\$	\$	
High-water recharge						\$	\$	
Historic commercial or nonprofit						\$	\$	
Business machinery and equipment						\$	\$	
Vacant lots and acreage						\$	\$	
TOTALS						\$	\$	

All values should be county taxable values. School and other taxing authority values may differ. *Include transfer of assessment difference (portability) requests.

If you have a question about these actions, contact the Chair or the Clerk of the Value Adjustment Board.						
Chair's name	Phone	ext.				
Clerk's name	Phone	ext.				

Special District Information

Special District Status

The law requires the Department of Economic Opportunity to determine the status, whether dependent or independent, of all special districts through compilation of an official list (s. 189.061 F.S.). This determination establishes the status of each special district in a county for TRIM compliance purposes under ch. 200, F.S.

All future submissions and filings with the Department of Revenue, "TRIM compliance," must reflect this status.

The applicable millage limitations include the principal authority and all its dependent districts. This does not include MSTUs or debt service.

The Department of Economic Opportunity uses the following statutory criteria.

Dependent – A special district that meets at least one of the following criteria (s. 189.012(2), F.S.):

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- The governing body of a single county or a single municipality appoints all members of its governing body.
- During their unexpired terms, all members of the special district's governing body are subject to removal by the governing body of a single county or a single municipality.
- The governing body of a single county or a single municipality must approve through an affirmative vote or can veto the special district's budget.

Independent – A special district that is not a dependent special district as outlined above and includes more than one county unless the district lies wholly within the boundaries of a single municipality. Community development districts, created under ch. 190, F.S., are also independent special districts (s. 189.012(3), F.S.).

Florida Statutes and Florida Administrative Code

Florida S	Statutes
Method of fixing millage	<u>200.065</u>
Florida Admin	istrative Code
Truth in Millage (TRIM) Compliance	<u>12D-17</u>

Miscellaneous Information

Fax Information

If you must fax TRIM information to the Property Tax Oversight program, please include a cover sheet with your transmission.

Do not submit the TRIM compliance package by fax.

TRIM packages should be submitted electronically to the Department to ptotrimpackagges@floridarevenue.com

Fax Number: (850) 617-6115

Fax Transmittal Sheet



Jim Zingale Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

FAX

NOTICE: This communication is intended only for the person or entity to whom it is addressed and may contain confidential, proprietary, and/or privileged material. Unless you are the intended addressee, any review, reliance, dissemination, distribution, copying or use whatsoever of this communication is strictly prohibited.

TO:	FROM	1:
FAX:	FA>	(:
PHONE:	PHONE	Ē:
SUBJECT:	DATE	:
PAGE:	of	
COMMENTS:		
<i>y</i>		
A.		

Department of Revenue TRIM Compliance Section

TRIM Staff Phone Number Wyatt Peters Dametria Hayward-Williams Kendall Tolbert (850) 617-8921 (850) 617-8922 (850) 617-8861

Breauna Hines (850) 617-8923 Roberta Epp (850) 617-8890

Email: trim@floridarevenue.com

Package Submission Email: ptotrimpackages@floridarevenue.com

Web Address: http://floridarevenue.com/property/Pages/TRIM.aspx

Fax Number (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 deliveries

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

TRIM Forms

TRIM Forms List

Title Certification of Taxable Value	Form DR-420
Certification of Voted Debt Millage	DR-420DEBT
Tax Increment Adjustment Worksheet	DR-420TIF
Maximum Millage Levy Calculation Preliminary Disclosure	DR-420MM-P
Maximum Millage Levy Calculation Final Disclosure	DR-420MM
Certification of Final Taxable Value	DR-422
Certification of Final Voted Debt Millage	DR-422DEBT
Certification of Compliance	DR-487
Vote Record for Final Adoption of Millage Levy	DR-487V
Notice of Proposed Property Taxes	DR-474
Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments	DR-474N
Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes	DR-421

Reset Form





CERTIFICATION OF TAXABLE VALUE

DR-420 R. 5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year :			County:				
Princi	pal Authority :		Taxing Authority:				
SECT	ION I: COMPLETED BY PROPERTY A	PRAISER					
1.	Current year taxable value of real property for o	perating pur	poses	\$			(1)
2.	Current year taxable value of personal property for operating purposes \$						
3.	Current year taxable value of centrally assessed	property for	operating purposes	\$			(3)
4.	Current year gross taxable value for operating p	e 1 plus Line 2 plus Line 3)	\$			(4)	
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)						
6.	Current year adjusted taxable value (Line 4 mine	us Line 5)		\$			(6)
7.	Prior year FINAL gross taxable value from prior	ole Form DR-403 series	\$			(7)	
	Does the taxing authority include tax increment of worksheets (DR-420TIF) attached. If none, er		eas? If yes, enter number	☐ YES	□ NO	Number	(8)
9.	Does the taxing authority levy a voted debt serv years or less under s. 9(b), Article VII, State Consi DR-420DEBT, Certification of Voted Debt Millage I	s, enter the number of	YES	□ NO	Number	(9)	
	Property Appraiser Certification	I certify the	taxable values above are	correct to 1	the best of	my knowled	dge.
SIGN HERE	Signature of Property Appraiser:			Date:			
SECT	ION II: COMPLETED BY TAXING AUT	HORITY					
	If this portion of the form is not completed possibly lose its millage levy privil					on and	
	Prior year operating millage levy (If prior year mi millage from Form DR-422)	llage was adj	usted then use adjusted		per \$1,000	(10)	
11.	Prior year ad valorem proceeds (Line 7 multiplie	d by Line 10, d	livided by 1,000)	\$			(11)
	Amount, if any, paid or applied in prior year as a cons dedicated increment value (Sum of either Lines 6c or L			\$			
13.	Adjusted prior year ad valorem proceeds (Line	11 minus Line	12)	\$			(13)
14.	Dedicated increment value, if any (Sum of either Line	6b or Line 7e fo	or all DR-420TIF forms)	\$			(14)
15.	Adjusted current year taxable value (Line 6 mine	us Line 14)		\$			(15)
16.	Current year rolled-back rate (Line 13 divided by	Line 15, mult	tiplied by 1,000)			per \$1000	(16)
17.	Current year proposed operating millage rate					per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate by 1,000)	(Line 17 mu	ultiplied by Line 4, divided	\$			(18)

Continued on page 2

										350
19.	T	YPE of principa	al authority (check	one)	County			Independen	t Special District	(19)
					Municip	ality		Water Mana	gement District	Visitor.
20.	Aı	pplicable taxir	ng authority (check	(one)	Principa	l Authority		Dependent S	Special District	(20)
					MSTU			Water Mana	gement District Basin	
21.	ls	millage levied i	n more than one co	unty? (che	ck one)	Yes		No		(21)
		DEPENDENT	SPECIAL DISTRIC	TS AND N	ISTUs [5	ТОР	S1	OP HERE	- SIGN AND SUBN	AIT
22.	22. Enter the total adjusted prior year ad valorem p dependent special districts, and MSTUs levying forms)						120	\$		(22)
23.	3. Current year aggregate rolled-back rate (L			ne 22 divided	d by Line 15,	multiplied by 1,	000)		per \$1,000	(23)
24.	Curr	ent year aggrega	te rolled-back taxes <u>(L</u>	ine 4 mu <mark>l</mark> tip	lied by Line 2	3, divided by 1,	000)	\$		(24)
25.	Enter total of all operating ad valorem taxe taxing authority, all dependent districts, ar <i>DR-420 forms</i>)							\$		(25)
26.		ent year propose ,000)	d aggregate millage r	ate (Line 25 divided by Line 4, multiplied					per \$1,000	(26)
27.		ent year propose 23, minus 1 , mu	d rate as a percent ch ultiplied by 100)	ange of rolle	ed-back rate	(Line 26 divide	d by		%	(27)
		rst public get hearing	Date:	Time :	P	lace :				
	S	Taxing Autho	ority Certification	The milla	ges compl		ovisio		est of my knowledg 065 and the provisio	
(Signature of Chief Administrative Office			er:				Date :		
	N H	Title:		Contact Name and		e and	Contact Title	(I)		
F	E ₹ E	Mailing Address	:		Physical Address :		ress:			
	_	City, State, Zip:			Phone Number :			Fax Number :		

Instructions on page 3

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- · DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority 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 State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

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

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.



CERTIFICATION OF VOTED DEBT MILLAGE

Reset Form Print Form

DR-420DEBT R. 6/10 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Yea	ar:			County:				
Prin	ncipa	Authority :		Taxing Authority:				
Lev	y De:	scription :						
SEC	CTIC	N I: COMPLETED BY PROPERTY	APPRAISER				20	
1.	Curr	ent year taxable value of real property for	operating purpo	oses	\$		(1)	
2.	Curr	ent year taxable value of personal proper	ty for operating p	ourposes	\$		(2)	
3.	Curr	ent year taxable value of centrally assesse	ed property for op	perating purposes	\$		(3)	
4.	Curr	ent year gross taxable value for operating	purposes (Line	1 plus Line 2 plus Line 3)	\$		(4)	
_		Property Appraiser Certification	n I certify the ta	axable values above are corre	ct to the l	pest of my knowledge.		
955	SIGN HERE Signature of Property Appraiser :				Date :			
SEC	CTIC	N II: COMPLETED BY TAXING AU	THORITY					
5.	Curr	ent year proposed voted debt millage rat	e		per \$1,000 (5)			
6.		ent year proposed millage voted for 2 yea stitution	ars or less under s	s. 9(b) Article VII, State	ate per \$1,000 (6			
		Taxing Authority Certification	I certify the pro	posed millages and rates a	re correc	t to the best of my knowled	ge.	
5	S I	Signature of Chief Administrative Officer	;		Date :			
1	V	Title :		Contact Name and Contact Title :				
I	H Mailing Address :			Physical Address :				
I	E	City, State, Zip :		Phone Number : Fax Number :				

INSTRUCTIONS

Property appraisers must complete and sign Section I of this form with the DR-420, Certification of Taxable Value, and DR-420S, Certification of School Taxable Value, and provide it to all taxing authorities levying a

- 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.

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
 portact the property appraiser as soon as poss

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.





Print Form

DR-420TIF R. 6/10 Rule 12D-16.002 Florida Administrative Code Effective 11/12

TAX INCREMENT ADJUSTMENT WORKSHEET

Year:				County:					
Prin	cipa	l Authority:		Taxing Authority:					
Con	nmu	nity Redevelopment Area :		Base Year :					
SECTION I: COMPLETED BY PROPERTY APPRAISER									
1.	Current year taxable value in the tax increment area				\$ (1)			(1)	
2.	Base year taxable value in the tax increment area				\$ (2)			(2)	
3.	Current year tax increment value (Line 1 minus Line 2)					\$		(3)	
4.	Prior year Final taxable value in the tax increment area					\$		(4)	
5.	Prior year tax increment value (Line 4 minus Line 2)					\$		(5)	
C I	SIGN Property Appraiser Certification I certify the taxable vi					values above are correct to the best of my knowledge.			
	Signature of Property Appraiser :				Date :				
SEC	TION	II: COMPLETED BY TAXING AUTHORITY Comp	lete E	ITHER line	e 6 or line	7 as applicable.	Do NOT complete both	ı.	
6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:									
6a.	Enter the proportion on which the payment is based.					% (6a)			
6b.	b. Dedicated increment value (Line 3 multiplied by the percentage on Line 6a) If value is zero or less than zero, then enter zero on Line 6b					\$		(6b)	
6c. Amount of payment to redevelopment trust fund in prior year						\$		(6c)	
7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:									
7a.	a. Amount of payment to redevelopment trust fund in prior year					\$		(7a)	
7b.	Prio	r year operating millage levy from Form DR-420, Lir				per \$1,000	(7b)		
/c.	(Line 5 multiplied by Line 7b, divided by 1,000)					\$ (7c)			
	Prior year payment as proportion of taxes levied on increment value (Line 7a divided by Line 7c, multiplied by 100)						%	(7d)	
7e.	Dedicated increment value (Line 3 multiplied by the percentage on Line 7d) If value is zero or less than zero, then enter zero on Line 7e					\$		(7e)	
	Taxing Authority Certification I certify the calculations, mill				millages an	d rates are correct	to the best of my knowle	dge.	
S		Signature of Chief Administrative Officer:				Date :			
N	ı	Title:			Contact Name and Contact Title :				
R	Mailing Address: Physical Address:								
	•	City, State, Zip :		Phone Number : Fax Number :		Fax Number :			

TAX INCREMENT ADJUSTMENT WORKSHEET INSTRUCTIONS

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

"Specific proportion," used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

Example 1.

Section.163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.

Example 2.

Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- · Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

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

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

Complete Line 7 if the payment is based on a calculation other than a specific proportion. Do not complete both Lines 6 and 7.

Reset Form

Print Form



MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM-P R. 5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Yea	ar: 2021	County:								
Prir	cipal Authority :	Taxing Authority:								
1.	Is your taxing authority a municipality or independent special distr ad valorem taxes for less than 5 years?	ict that has levied	Yes	No	(1)					
	IF YES, STOP HERE. SIGN AND	SUBMIT. You are i	not subject to a	millage limitati	on.					
2.	Current year rolled-back rate from Current Year Form DR-420, Line	16		per \$1,000	(2)					
3.	Prior year maximum millage rate with a majority vote from 2020 Fo	rm DR-420MM, Line 13		per \$1,000	(3)					
4.	Prior year operating millage rate from Current Year Form DR-420, L	ine 10		per \$1,000	(4)					
	If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.									
	Adjust rolled-back rate based on prior year	majority-vote max	imum millage ı	ate						
5.	Prior year final gross taxable value from Current Year Form DR-420	, Line 7	\$		(5)					
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)		\$		(6)					
7.	Amount, if any, paid or applied in prior year as a consequence of a measured by a dedicated increment value from Current Year Form		\$		(7)					
8.	Adjusted prior year ad valorem proceeds with majority vote (Line	\$		(8)						
9.	Adjusted current year taxable value from Current Year form DR-42	0 Line 15	\$		(9)					
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, m	ultiplied by 1,000)		per \$1,000	(10)					
	Calculate maximum millage levy			· ·						
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)			per \$1,000	(11)					
12.	Adjustment for change in per capita Florida personal income (See	Line 12 Instructions)		1.0443	(12)					
13.	Majority vote maximum millage rate allowed (Line 11 multiplied b	y Line 12)		per \$1,000	(13)					
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 l	by 1.10)		per \$1,000	(14)					
15.	Current year proposed millage rate			per \$1,000	(15)					
16.	Minimum vote required to levy proposed millage: (Check one)			(16)					
	a. Majority vote of the governing body: Check here if Line 15 is le to the majority vote maximum rate. Enter Line 13 on Line 1	ALCOHOL: THE CONTRACT OF THE PROPERTY OF THE P	e 13. The maximu	ım millage rate is e	equal					
	b. Two-thirds vote of governing body: Check here if Line 15 is less maximum millage rate is equal to proposed rate. Enter Line 1	Annual Control of the	14, but greater th	an Line 13. The						
	 Unanimous vote of the governing body, or 3/4 vote if nine mem The maximum millage rate is equal to the proposed rate. Enter 		_	reater than Line 1	4.					
	d. Referendum: The maximum millage rate is equal to the propos	ed rate. Enter Line 1	5 on Line 17.							
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16)		per \$1,000							
18.	Current year gross taxable value from Current Year Form DR-420, L	ine 4	\$		(18)					

Continued on page 2

Taxi	Taxing Authority: DR-420N R. Pa									
19.	Curi	ent year proposed taxes (Line 15 multiple	ied by Line 18, divided	l by 1,000)	\$		(19)			
		al taxes levied at the maximum millage rat ,000)	e (Line 17 multiplied	by Line 18, divided	\$		(20)			
	DE	PENDENT SPECIAL DISTRICTS /	AND MSTUS	TOP STOP	HER	E. SIGN AND SU	IBMIT.			
		er the current year proposed taxes of all d illage . <i>(The sum of all Lines 19 from each</i>			\$		(21)			
22.	Tota	al current year proposed taxes (Line 19 ple	us Line 21)		\$		(22)			
1	Total Maximum Taxes									
		er the taxes at the maximum millage of all ing a millage (<i>The sum of all Lines 20 froi</i>			\$		(23)			
24.	Tota	al taxes at maximum millage rate (Line 20	plus Line 23)		\$		(24)			
7	Total Maximum Versus Total Taxes Levied									
25. Are total current year proposed taxes on Line 22 equal to or less than total taxes at t maximum millage rate on Line 24? (Check one)						□ NO	(25)			
5	5	Taxing Authority Certification	nd rates are correct to the sions of s. 200.065 and t							
1	j 5	Signature of Chief Administrative Officer	:		Date :					
F	=	Title:	Contact Name and C	ontact Ti	tle :					
E	Maning Address :			Physical Address :						
		City, State, Zip:		Phone Number :		Fax Number :				

Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE INSTRUCTIONS

DR-420MM-P R. 5/12 Page 3

General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2021 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM-P shows the preliminary maximum millages and taxes levied based on your proposed adoption vote. Each taxing authority must complete, sign, and submit this form to their property appraiser with their completed DR-420, Certification of Taxable Value.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority will file a final Form DR-420MM, Maximum Millage Levy Calculation Final Disclosure, with Form DR-487, Certification of Compliance, with the Department of Revenue.

Specific tax year references in this form are updated each year by the Department.

Line Instructions

Lines 5-10

Only taxing authorities that levied a 2020 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2020 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12

This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

Lines 13 and 14

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 16

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 17

Enter the millage rate indicated by the box checked in Line 16. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.

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

Reset Form

Print Form



MAXIMUM MILLAGE LEVY CALCULATION FINAL DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM R. 5/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year:	2021	County:					
Princip	oal Authority :	Taxing Authority:					
	your taxing authority a municipality or independent special dist valorem taxes for less than 5 years?	rict that has levied	Yes	☐ No	(1)		
IF	YES, STOP HERE. SIGN AND SUBMIT	. You are not subj	ect to a mill	age limitation.			
2. Cu	rrent year rolled-back rate from Current Year Form DR-420, Line	16	per \$ 1,000				
3. Pri	or year maximum millage rate with a majority vote from 2020 , Form DF	R-420MM, Line 13		per \$ 1,000	(3)		
4. Pri	or year operating millage rate from Current Year Form DR-420, I	ine 10		per \$ 1,000	(4)		
	If Line 4 is equal to or greater than Line 3, sk	ip to Line 11. If	less, conti	nue to Line 5.			
74	Adjust rolled-back rate based on prior year	majority-vote max	imum millag	e rate			
5. Pri	or year final gross taxable value from Current Year Form DR-420	, Line 7	s				
	or year maximum ad valorem proceeds with majority vote ine 3 multiplied by Line 5 divided by 1,000)		\$				
	nount, if any, paid or applied in prior year as a consequence of a easured by a dedicated increment value from Current Year Forn		\$		(7)		
8. Ac	ljusted prior year ad valorem proceeds with majority vote <i>(Line</i>	\$					
9. Ac	ljusted current year taxable value from Current Year form DR-42	20 Line 15	\$				
10. Ac	ljusted current year rolled-back rate (Line 8 divided by Line 9, m	ultiplied by 1,000)		per \$ 1,000	(10)		
Ca	lculate maximum millage levy						
	lled-back rate to be used for maximum millage levy calculation nter Line 10 if adjusted or else enter Line 2)			per \$1,000			
12. Ac	ljustment for change in per capita Florida personal income (See	Line 12 instructions)		1.0443	(12)		
13. Ma	njority vote maximum millage rate allowed <i>(Line 11 multiplied t</i>	y Line 12)		per \$ 1,000	(13)		
14. Tw	o-thirds vote maximum millage rate allowed (Multiply Line 13	by 1.10)		per \$ 1,000	(14)		
15. Cu	rrent year adopted millage rate			per \$ 1,000	(15)		
16. M I	nimum vote required to levy adopted miliage: (Check one)				(16)		
Ш	Majority vote of the governing body: Check here if Line 15 is let to the majority vote maximum rate. Enter Line 13 on Line 1	7.			equal		
Ш	Two-thirds vote of governing body: Check here if Line 15 is less maximum millage rate is equal to adopted rate. Enter Line 15	5 on Line 17.					
	Unanimous vote of the governing body, or 3/4 vote if nine men The maximum millage rate is equal to the adopted rate. Enter			s greater than Line 1	14.		
d.	Referendum: The maximum millage rate is equal to the adopte	d rate. Enter Line 1 5	5 on Line 17.	9			
1.7	e selection on Line 16 allows a maximum millage rate of nter rate indicated by choice on Line 16).			per \$ 1,000	(17)		
18. Cu	rrent year gross taxable value from Current Year Form DR-420, L	ine 4	S				

Continued on page 2

Tax	ing A	Authority :			8		DR-420MN R. 5/11 Page 1			
19.	Curi	rent year adopted taxes (Line 15 multiplie	ed by Line 18, divided	by 1,000).	\$		(19)			
20.		al taxes levied at the maximum millage rate, ,000).	te (<i>Line 17 multiplied</i>	l by Line 18, divided	\$		(20)			
	DE	PENDENT SPECIAL DISTRICTS	AND MSTUs	TOP	P HERI	E. SIGN AND	SUBMIT.			
21.		er the current year adopted taxes of all de illage . <i>(The sum of all Lines 19 from each</i>			ring \$					
22.	Tota	al current year adopted taxes (Line 19 plu	s Line 21).		\$		(22)			
	Total Maximum Taxes									
23.		er the taxes at the maximum millage of all ing a millage <i>(The sum of all Lines 20 fro</i>			\$		(23)			
24.	Tota	al taxes at maximum millage rate (Line 20	plus Line 23).		\$		(24)			
	Total Maximum Versus Total Taxes Levied									
25.		total current year adopted taxes on Line 2 timum millage rate on Line 24? (Check on	n total taxes at the	☐ YES	S NO	(25)				
	Taxing Authority Certification I certify the millages and rates a comply with the provisions of s. 200.081, F.S.									
	S I G	Signature of Chief Administrative Officer :			Date :					
Î	N H	Title:		Contact Name and Contact Title :						
1	E R E	Mailing Address :		Physical Address :						
	City, State, Zip: Phone Number:					Fax Number :				

Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.

MAXIMUM MILLAGE LEVY CALCULATION FINAL DISCLOSURE INSTRUCTIONS

DR-420MM R. 5/12 Page 3

General Instructions

Each of the following taxing authorities must complete a DR-420MM.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- · Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2021 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM shows the maximum millages and taxes levied based on your adoption vote. Each taxing authority must complete, sign, and submit this form to the Department of Revenue with their completed DR-487, *Certification of Compliance*, within 30 days of their final hearing.

Taxing authorities must also submit DR-487V, Vote Record for Final Adoption of Millage Levy. This form certifies to the Department of Revenue the vote on the resolution or ordinance stating the millage rate adopted at the final hearing.

Specific tax year references in this form are updated each year by the Department.

Line Instructions

Lines 5-10

Only taxing authorities that levied a 2020 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2020 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12

This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

Lines 13 and 14

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 16

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 17

Enter the millage rate indicated by the box checked in Line 16. If the adopted millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the adopted millage rate. For a millage requiring more than a majority vote, the adopted millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.

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

Reset Form

Print Form



CERTIFICATION OF FINAL TAXABLE VALUE

DR-422 R. 5/13 Rule 12D-16.002 Florida Administrative Code Effective 5/13 Provisional

Year : County :				1	s VAB still in	session?	Yes	i [No	
Prir	ncipal	Authority:		[Check type: School [District	Cou	unty [Municipality	
						dent Spec	ial District	[Water Management Dist	rict
Тах	king A	uthority:			Check type: Principal	Authority		Ī	MSTU	
						nt Special	District	[Water Management District	Basin
SEC	CTION	NI: COM	PLETED BY PROPERT	Y APPRAISE	ER					
1.	Curre	nt year gross	taxable value from Line 4	Form DR-42	0			\$		(1)
2.		10 000	ross taxable value from F					\$		(2)
		181.07 8030	ge in taxable value <i>(Line 2</i>	01 24 1212 121		multiplie	d by 100)	70000	%	(3)
The	taxing	authority mu	ust complete this form and	d return it to th	e property a	ppraiser	by —	time	A.M.,	
		Property A	ppraiser Certification	L certify the	tavahla val	ues abo	IA SYA CO		to the best of my knowle	
894				r certify the	taxable val			Hecci	to the best of my knowle	uye.
150	SIGN Signature of Property Appraiser :					Date	:			
SEC	CTION	NII: COM	PLETED BY TAXING	AUTHORITY		<u>-</u>				
į	MILLA	GE RATE AD	OPTED BY RESOLUTION	I OR ORDINAI	NCE AT FIN	AL BUDO	GET HEAF	RINGL	JNDER s. 200.065(2)(d),	F.S.
			m is not completed in full c year. If any line is inappli			e denied	TRIM cer	tificati	ion and possibly lose its mi	llage
			Non-Voted Oper	rating Millage	Rate (from	resoluti	on or or	dinan	ce)	
4a.	Coun	ty or munici	pal principal taxing autl	hority					per \$1,000	(4a)
4b.	Depe	ndent speci	al district						per \$1,000	(4b)
4c.	Muni	cipal service	taxing unit (MSTU)						per \$1,000	(4c)
4d.	Indep	endent Spe	cial District						per \$1,000	(4d)
4e.	Schoo	ol district			Re	quired L	ocal Effo	rt	per \$1,000	(4e)
						Cap	oital Outla	ıy	per \$1,000	
					Disc	retionary	Operatin	g	per \$1,000	
				Dis	cretionary C	apital Im	provemer	nt	per \$1,000	
					Addi	tional Vo	ted Millag	e	per \$1,000	
4f.	Water	managemen	t district		District Levy			vy	per \$1,000	(4f)
							Basi	n	per \$1,000	
	Are you going to adjust adopted millage? YES NO If No, STOP HERE, Sign and Submit.									

Tax	king Au	uthority :					DR-4 R. 5/ Page	13		
		5, MUNICIPALITIES, SCHOOLS, and WAT e on Line 3 is greater than plus or minus 1		San Service Control of the Control o	e non-voted	d millage rate o	nly if 1	the		
5.		usted gross ad valorem proceeds imultiplied by Line 4a, 4e, or 4f as applicable	e , divided by 1,000)		\$		8	(5)		
6.		ted millage rate (Only if Line 3 is greater th 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 1%)			per \$100	00	(6)		
	ASTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate only if he percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)									
7.	7. Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)									
8.	8. Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) (Line 7 divided by Line 2, multiplied by 1,000)							(8)		
	s	Taxing Authority Certification		owledge. The mil either s. 200.071						
	I G	Signature of Chief Administrative Officer	Date :							
	N	Title:		Contact Name and Contact Title :						
	H E R E	Mailing Address :		Physical Address :						
	-	City, State, Zip :		Phone Number :	hone Number : Fax Number :					

INSTRUCTIONS

SECTION I: Property Appraiser

- 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

- 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

Reset Form

Print Form



CERTIFICATION OF FINAL VOTED DEBT MILLAGE

Section 200.065(1) and (6), Florida Statutes

DR-422DEBT R. 5/11 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year			County		Is VAB still in session?	Yes	No			
	100000000000000000000000000000000000000	authority :			Check type: County Municipality School District Independent Special District Water Management District					
Taxing	g Aut	thority :			Check type : MSTU Principal Authority Water Management District Basin Dependent Special Distric					
LEVY I	DESC	CRIPTION:			000		6 8			
SEC	TIO	N I: COI	MPLETED BY PROPERT	Y APPRA	AISER					
1.	Cur	rent year	gross taxable value from Line	4, Form DR-	R-420DEBT \$					
2.	Fin	al current	year gross taxable value from	Form DR-40	03 Series	\$		(2)		
3.	Per	centage of	change in taxable value (Line 2 di	vided by Line	1, minus 1, multiplied by 100)		%	(3)		
The ta	axin	g authority	y must complete this form and	d return it to	the property appraiser by	·	A.M.			
	Leartifut					Time	Dat	te		
	SIGN Property Appraiser Certification knowledg		I certify the knowledge.	e taxable values above are	e correct to th	ne best of my				
HERE Signature of Property Appraiser :					Date :					
SEC	TIO	N II: CO	MPLETED BY TAXING	AUTHOR	RITY					
			orm is not completed in full , you tax year. If any line is not applical			rtification and	possibly lose its mi	illage		
Voted	d de	ebt service	millage adopted by resolution	n or ordinar	nce at final budget hearing	g under s. 20	0.065(2)(d), F.S.			
4a.	Vot	ed debt se	ervice millage				per \$1,000	(4a)		
4b.	Oth	ner voted r	millage (in excess of the millag	e cap and n	not more than two years)		per \$1,000	(4b)		
Are	you	adjusting	the Voted Debt Service Milla	ge? 🔲 Ye	es No If No, STO	OP HERE, sig	n and submit.			
			PALITIES, SCHOOLS, and WATER is greater than plus or minus 1%			t the voted de	bt millage rate only	if the		
5.			oss ad valorem proceeds ed by Line 4a or 4b, as applicable , a	divided by 1,0	000)	\$		(5)		
6. Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) (Line 5 divided by Line 2 multiplied by 1,000)							per \$1000	(6)		
			SPECIAL DISTRICTS , and INDE ne 3 is greater than plus or minus			ust the voted	debt millage rate or	nly if		
7.	0.5000000000000000000000000000000000000	The state of the s	oss ad valorem proceeds ed by Line 4a, or 4b as applicable, o	livided by 1,00	00)	\$		(7)		
8.	100		ge rate (Only if Line 3 is greater th by Line 2, multiplied by 1,000)	nan plus or m	ninus 3%)		per \$1000	(8)		

Continued on page 2

Taxing	Authority :				DR-422DEBT R. 5/11 Page 2
s	Taxing Authority Certification	ges and rates are correct to the best oppositions of s. 200.065 and the prov			
I G	Signature of Chief Administrative Officer		Date:		
N H	Title:		Contact Name and Contact Title:		
E R E	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.
- 5. 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



Phone Number:

CERTIFICATION OF COMPLIANCE

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

Check if E-TRIM Participant

Reset Form

Print Form

DR-487 R. 5/13 Rule 12D-16.002 Florida Administrative Code Effective 5/13

					Provisional	
FISCAL YEA	AR:		County:			
Checl	k if new address					
Taxing Auth	nority:				R-487 with the required attachments g. Send completed "TRIM" Compliance	
Mailing Add	dress:		packages b	Certified or Overnight Delivery		
Physical Add	dress:			rtment of Revenue : Oversight - TRIM Section	Florida Department of Revenue Property Tax Oversight - TRIM Section	
City, State, 2	Zip:		P.O. Box 3000 Tallahassee, Florida	00	2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, Florida 32399-0216	
Date of Fin	nal Hearing :				ss: ptotrimpackages@floridarevenue.com	
All	Taxing Authorities, Exce	ept School Districts		Schoo	l Districts	
E-TRI	IM Participants only nee	d to submit items 1-3	E-TRIM Participants only need to submit items 1-4			
WITHIN 30	0 DAYS OF FINAL HEARING send	this signed certification* with:	WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:			
	f of Publication from the newsp rtisements.	aper for all newspaper	1. ESE 5	524, Millage Resolution.		
2. Ordin a. Ad rol b. Ad DC 3. ENTIF adver a. Buc b. No Ad c. CO Vai 4. Copy Tax I. Certif 5. DR-4. 7. DR-4.	rtisements. nance or Resolution: lopting the final millage rate, wi lled-back rate shown and dopting the final budget, indicat DNOT SEND ENTIRE BUDGET. RE PAGE(s) from the newspaper rtisements dget Summary Advertisement. stice of Proposed Tax Increase of livertisement. JUNTIES ONLY: DR-529, Notice - 7 lue Adjustment Board, within 30 y of DR-420, Certification of Taxal funcement Adjustment Worksheet fication of Voted Debt Millage, if a: 20MM, Maximum Millage Levy C 87V, Vote Record for Final Adopti 22, Certification of Final Taxable fication of Final Voted Debt Millage *(See Rule 12D-17.004(2)(a)	for all newspaper Budget Hearing Fax Impact of the days of completion. ble Value, include DR-420TIF, and DR-420DEBT, applicable. alculation Final Disclosure. For of Millage Levy. Value,*** and DR-422DEBT ge, if applicable.	2. Resolution or Ordinance Adopting Budget, indicating order of adoption. 3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements: a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. Notice of Tax for School Capital Outlay. d. Amended Notice of Tax for School Capital Outlay. 4. Proof of Publication from the newspaper for all newspaper advertisements. 5. Copy of DR-420S, Certification of School Taxable Value and DR-420DEBT, Certification of Voted Debt Millage, if applicable. 6. DR-422, Certification of Final Taxable Value** and DR-422DEBT, Certification of Final Voted Debt Millage, if applicable. *(See Rule 12D-17.004(2)(b), F.A.C.)			
0017						
include all r units of loca	required documents, the Depa al government participating in	artment of Revenue will find yo	u non-comp se funds for	liant with Section 218. twelve months, under	of your final hearing. If you do not 26(4), F. S. Taxing authorities and Sections 200.065, 218.23, 218.26(4), w.	
S Ta		l certify the millages and rates are provisions of s. 200.065 and the p				
I Sig	gnature of Chief Administrative	Officer :			Date :	
н 🗀	Mr. Ms. Print Name of	Chief Administrative Officer:		Title:		
	ontact Name and Contact Title :	☐ Check if n	ew contact	E-mail Address :		

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

Fax Number:

DEPARTMENT OF REVIEW

VOTE RECORD FOR FINAL ADOPTION
OF MILLAGE LEVY

Section 200.065 (5), Florida Statutes

Reset Form Print Form

DR-487V R. 6/10 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Counties, municipalities, independent special districts, water management districts, MSTUs, and dependent special districts must use this form to certify the vote of the governing body on the millage rate adopted at their final hearing. The Department will use this form to determine compliance with the maximum millage levy provisions.

Year:		Co	County:					
Princip	al Authority :	Та	Taxing Authority:					
	st ALL members of the taxing authori vied and adopted at their final hearing led.							
	Nam	e		Yes	No	Not Present or Not Voting		
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
Attach	additional sheets, if necessary.	FINAL	VOTE TOTALS:					
2001	Taxing Authority Certification	I certify the millages and r with the provisions of s. 2						
S I G	Signature of Chief Administrative Off	icer :		Date :				
N	Title:		Contact Name	and Contact Tit	le:			
E R	Mailing Address :		Physical Addre	ess				
E	City, State, Zip		Phone Number : Fax Number :			nber :		

This form must be submitted to the Department of Revenue with DR-487, Certification of Compliance, and DR-420MM, Maximum Millage Levy Calculation Final Disclosure.

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

Owner Name Owner Address Owner City, State

Legal Description of Property:

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

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

NOTICE OF PROPOSED PROPERTY TAXES

DO NOT PAY. THIS IS NOT A BILL

			1	Marrie Tare Data	Varia Tarras	
				Your Tax Rate		
	0.920	100 N 800 G	Your Taxes	This Year IF	This Year IF	
Taxing Authority	Your	Last Year's	This Year IF	PROPOSED	PROPOSED	
raxing Additionity	Property	Adjusted	NO Budget	Budget Is	Budget	A Public Hearing on the
	Taxes Last	Tax Rate	Change Is	Adopted	Change Is	Proposed Taxes and Budget
	Year	(Millage)	Adopted	(Millage)	Adopted	Will Be Held:
County						Dec. 202 - 11 - 122 - 122 - 122
						Enter date, time, and location
Public Schools:						
By State Law						
By Local Board						
Municipality						
and the same of						
	le-					
Water Management						
Independent Districts						
,						
Voted Levies For Debt Service						
Total Property Taxes						
12	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.
- *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.

PRO	PERT	V V	ΛΙΙ	IAT	ION
FINU	FLNI	1 V	HLU	<i>)</i> M I	

	Last Year	This Year
Market Value		

Last Year	T = 1 × 1		ptions	Taxable Value		
	This Year	Last Year	This Year	Last Year	This Year	

Assessment Reductions	Applies to	Value
*List each assessment reduction applicable to property.		

Exemptions	Applies to	Value
*List each exemption applicable to property.		
5.20		

If you feel that the market value	e of your property is inaccura	ate or does not reflect fair r	market value, or if	you are entitled
to an exemption or classification	n that is not reflected above	, contact your county prop	erty appraiser at_	
(phone number) or	(location).			

If the property appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE ______ (date).

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.

Owner Name Owner Address Owner City, State

Legal Description of Property:

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.

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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 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

NON-AD VALOREM ASSESSMENTS

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

1

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.

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	Last Year	This Year
Market Value		

Taxing Authority*	Assess	ed Value	Exem	ptions	Taxable Value		
Taxing Authority*	Last Year	This Year	Last Year	This Year	Last Year	This Year	
County							
Public Schools By State Law By Local Law							
Municipality							
Water Management							
Independent Districts							
Voted Levies for Debt Service							

Assessment Reductions	Applies to	Value
*List each assessment reduction applicable to property.		

Exemptions	Applies to	Value
*List each exemption applicable to property.		
10 10 10 10 10 10 10 10 10 10 10 10 10 1		
	_	

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption or classification that is not reflected above, contact your county property appraiser at (phone number) or _____ (location).

If the property appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE ______(date).

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.

Example: Notice of Proposed Property Taxes Correction

NOTICE OF PROPOSED PROPERTY TAXES CORRECTION

CORRECTION					
The Notice of Proposed Property Taxes (TRIM notice) for the(name of taxing authority)_ indicated an incorrect public hearing date/time of					
A public hearing on the proposed taxes and budget will be held on:					
(DATE) (TIME) at (MEETING PLACE)					

The Notice of Proposed Property Taxes Correction ad must:

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

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

2010 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

County, Florida DO NOT PAY - THIS IS NOT A BILL

Ms. Jane Doe 1234 Riverside Drive

Legal Description

22-97 48-28-27E

Saratoga Point Unit 02

Lot 7 B_K_4

The taxing authorities which levy property taxes against your property will soon hold FUBLIC HEARINGS to adopt budgets and tax rates for the next year. The puppose 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 SIMAL ACTIONS. Each taxing any AMENIO DE ALTER It recognisk if the heaving.

				Taxing Author	ities			
		AUROLU 2 2 1				20g2000000002020		
	Last	lumn 1* Your	Last Year's	olumn 2* Your Taxes This	This Year's	olumn 3* Your Taxes This	-	
Taxing Authority	Year's	Property Taxes	Adjusted	Year IF NO Budget	PROPOSED	Year if PROPOSEI	A Public I	learing On The Proposed
	Tax Rate	Last Year	Tax Rate	Change is Adopted	Tax Rate	Budget is Adopted		nd Buget Will Be Held:
County General Government	5.0737	177.76	5 1234	192.65	5.4321	204.2	September 09, 20 6 City Hall 117 W	
Public Schools						0	1 2	
By State Law	4.9392	296,53	4.9876	312.23	5.3210	333.1	1 September 10, 20	0 at 5:05 PM
							1701 Prudential D	
By Local Board	1.9944	119.74	2,0140	126.08	2.3200	145.2	14	
Municipality		-	_	-			September 13, 20	0 at 5:01 PM
City of	4.2583	149.19	4.3000	161.69	4.2583	160.1		
Water Management S. Johns River WMD	0.9903	34.70	1.0000	37.60	1.0000	37.6	September 10, 20: 50 S6 N Broadway S	
2 Joint Fivel AND	0.3303	34,60	1.0000	37.00	1.0000	3/10		orida
Independent Districts	10010000	0923800	0.0000000	1000	111000000000		September 09, 20	0 at 6 00 PM
Fl Inland Nav Dist	0.0033	0.11	0.0033	0.12	0.0030	01	1 HY 100 W 4049	
Voted Debt Levies	-	<u> </u>		-	- 1		Flor	138
School Board	0.1496	8.98	0.1511	9.46	0.1511	93	6	
					W. Carlo			
* See reverse side for explanat	17.4087	787.01	17.5794	839.84	18.4855	889.8	19	
Bee reverse store for explaining	HOLE.							
		Notic	ce of Propose	d or Adopted Non-	Ad Valorem	Assessments		
Levying Authority	/ 1	Pu	rpose of Assessn	nent	Umta	Rate		Assessment
Total Non-Ad Valorem Asses	sment	1						
				Property Appr	tiser			
	X7	100 St.					Y 4 X7 I	mi - xr
	ast Year	This Year	(2)	- Aug. 1 17			Last Year	This Year
Market Value	137,080	135,9	Assessed Value for School Levies Assessed Value for Non-School Levies				85,536 85,536	88,102 88,102
			ANS	essed value for Non	SCHOOL L'evie		05,550	00,102
			1					
		Exemptions	7	Tax	cable Value	If yo	ou feel that the mark	et value of your property is
Taxing Authority	Last		This Year	Last Year		Year inac		eflect fair market value, or if
County		50,500	50,500	35,0	36			emption or classification tha
	4		120000	100010	200			m, contact your county
School		25,500	25,500	60,0	36	62,602 prop	erty appraiser at	(phone number) or (location).
A 100 m		50 500	E0 E00	250		27.000		
Municipality		50,500	50,500	35,0	50	37,602		
Independent and Water Management Districts		50,500	50,500	35,0	36	37,602 If th	e property appraise	's office is unable to resolve
Stanagement Districts		30,500	50,500	35,0	30			value, classification, or an
Voted Debt (School)		25,500	50,500	60,0	36			e a petition for adjustment w
		20,000	50,500	000	56	the		loard. Petition forms are
								ty property appriaiser and m
Assessment Reductions Applicable to:				2010 Value			iled ON OR BEFOR	RE(date
Save Our Homes		All taxes			47,860			
10% Cap on Non-homestead		Non-school taxes			3.00			
- Committee of the comm	Agricultural Classification All taxes			170				
Other		All taxes						o your property are listed in
Y								with their corresponding r percentage reductions in
Exemptions		I A II bassas		-				pplicable to a property base
		All taxes		1		25,000		ons of the property or proper
Participated Company	Additional Homestead Exemption							
Additional Homestead			es			25,000 own	er. In some cases,	m exemption's value may va
Additional Homestead Low-Income Senior (County)	County Levies	es .			500 own dept	er. In some cases, anding on the taxing	n exemption's value may va authority. The tax impact of
Additional Homestead	County)		28			500 own dept	er. In some cases, anding on the taxing emption may also	m exemption's value may va

EXPLANATION

Taxing Authorities

Column 1 -- "Last Year's Tax Rate" and "Your Property Taxes Last Year"

These columns show the tax rate and 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 -- "Last Year's Adjusted Tax Rate" and "Your Taxes IF NO Budget Change Is Adopted"

These columns show what your tax rate and 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 -- "This Year's PROPOSED Tax Rate" and "Your Taxes If Proposed Budget Change Is Adopted"

These columns show what your tax rate and 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.

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Non-Ad Valorem Assessments:

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If the Notice does not include all 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.

Property Appraiser

Market Value

Market (also called "just") value is the most probable sale price for your property in a competitive, open market. It is based on a willing buyer and a willing seller.

Assessed Value

Assessed value is the market value of your property minus any assessment reductions. The assessed value may be different for 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.
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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 box titled "Assessment Reductions".

Exemptions

Specific dollar or percentage reductions in value based on certain qualifications of the property owner. The primary example is the homestead 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 your exemptions.

Leon County Taxing Authorities

NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS DO NOT PAY - THIS IS NOT A BILL

2010

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND OR ALTER its proposals at the hearing. If you feel that the market value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption or classification that is not reflected below, contact your County Property Appraiser at (850)488-6102. If the Property Appraiser's office is unable to resolve the matter as to market value, classification or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the County Property Appraiser and must be filed ON OR BEFORE

5:00 P.M. SEPTEMBER 11, 2010

BEFORE	COL	UMN 1	1	1E. 11 E. 11, 2010		OLUMN 2	C	OLUMN 3
Taxing Authority	Last Year's Actual Tax Rate	Your Property Taxes Last Year		g on the Proposed get Will be Held:	This Year's PROPOSED Tax Rate	Your Taxes This Year if PROPOSED Budget Change is Made	Last Years Adjusted Tax Rate	Your Taxes This Year if NO Budget Change is Made
County MSTU - EMS MSTU - Health			Sept. 9, 2009 at 6 p.m 301 S. Monroe St. Ta Commission Chamber	llahassee, FL				
Public Schools By State Law By Local Board			Sept. 8, 2009 at 6 p.n 3955 W. Pensacola St Tallahassee, FL					
City D. I. A.			Sept. 10, 2009 at 6 p. 300 S. Adams St. 2nd Tallahassee, FL					
Water Management District			Sept. 15, 2009 at 5:05 800 Hospital Drive Crestview, FL	5 p.m. CDT 539-5999				
Voter Approved Debt Payments			School Bond					
Total Property Taxes								
Taxing Authority	Mark Last Year	et Value This Year	Assessed Value Last Year This Year		Exemption Value Last Year This Year		Taxable Value Last Year This Year	
County	Last Teal	Tins Tear	Last Year	Tills Teat	Last 1 car	Tills Teal	Last 1 car	This Teat
MSTU - EMS								
School								
City								
Water Mgmt								
Assessment Reduct	ions App	licable to;	2010 Value	Exemptions		Applicable to:	2010	Value
			OSED OR ADOPTE			MENTS	1	
Levying Authority Purpose		1.0	Pu	blic Hearing		Last Y	Year This Year	
Property Descrip	ntion					Te	tal	

Parcel Number: Legal Description:

EXPLANATION

Taxing Authorities

Column 1: "Last Year's Actual Tax Rate" and "Your Property Taxes Last Year"

These columns show the tax rate and 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: "This Year's PROPOSED Tax Rate" and "Your Taxes This Year if PROPOSED Budget Change is Made"

These columns show what your tax rate and 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.

Column 3: "Last Year's Adjusted Tax Rate" and "Your Taxes This Year if NO Budget Change is Made"

These columns show what your tax rate and 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.

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Property Appraiser

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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 box titled "Assessment Reductions".

Exemptions

Specific dollar or percentage reductions in value based on certain qualifications of the property owner. The primary example is the homestead exemption. The value of each exemption that applies to your property is listed. Like assessment reductions, exemption amounts may be different for different tax levies because some exemptions apply only to certain taxing authorities.

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 your exemptions.

Print Form



Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes

DR-421 R. 11/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Deadline: November 1

Indicate Change of Address:	
Taxing Authority:	County:
Mailing Address:	
City, State, Zip:	
ľ _a	, Chief Administrative Officer of
theTaxing Authority	, hereby certify that, pursuant
to section 218.23(1), Florida Statutes, the above nar taxes for the tax year	ned taxing authority has not levied ad valorem
Signature of Chief Administrative Officer	Phone Number
Title & Date of Certification	Fax Number
Please include your email address:	E-mail Address

Note: This certification must be filed with the Department of Revenue no later than November 1, of the tax year. Please return completed certification to:

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

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

Department of Revenue TRIM Compliance Section

TRIM Staff Phone Number

Wyatt Peters	(850) 617-8921
Dametria Hayward-Williams	(850) 617-8922
Kendall Tolbert	(850) 617-8861
Breauna Hines	(850) 617-8923
Roberta Epp	(850) 617-8890

Email: trim@floridarevenue.com

Package Submission Email: ptotrimpackages@floridarevenue.com

Web Address: http://floridarevenue.com/property/Pages/TRIM.aspx

Fax Number (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 deliveries

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