

OASYS Electronic Truth in Millage

Form DR-420 Series User Guide

For Taxing Authorities



Florida Department of Revenue

Property Tax Oversight

June 2025

Contents

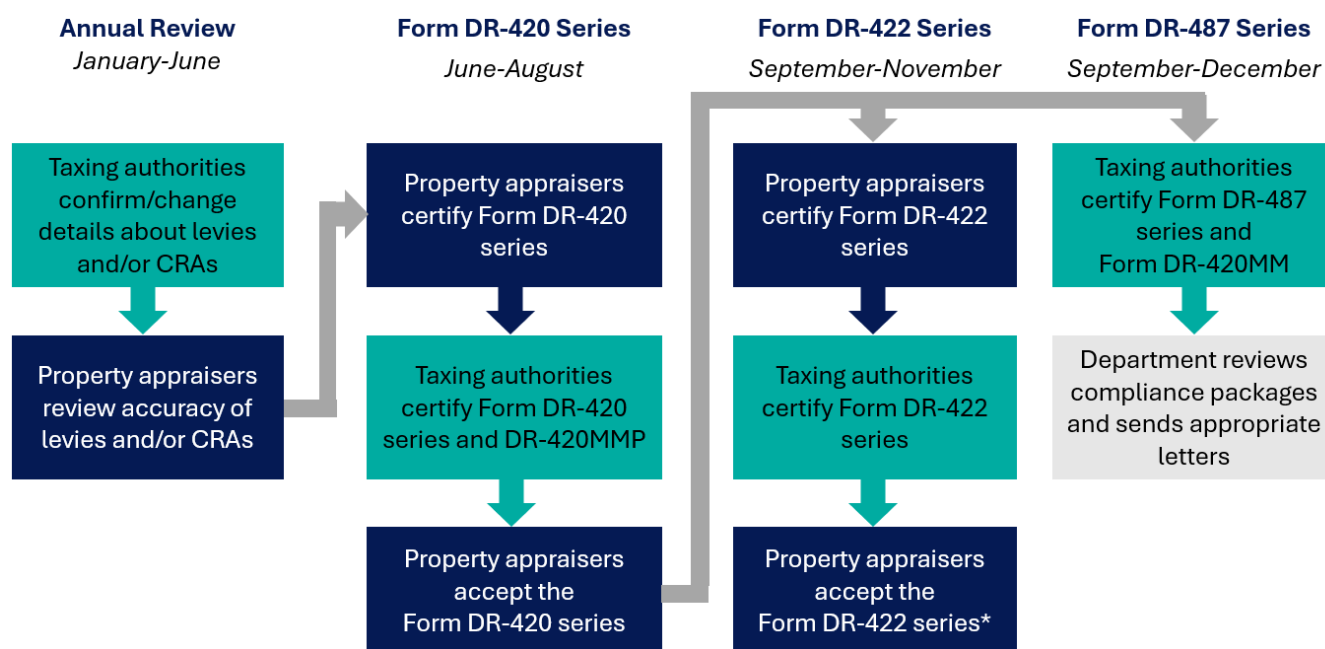
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1. Introduction

About the Truth in Millage (TRIM) Process: The TRIM process informs taxpayers and the public about the legislative process by which local taxing authorities determine ad valorem (property) taxes. Taxing authorities and property appraisers must follow chapter 200 of the Florida Statutes (F.S.), which governs TRIM as well as chapter 12D-17, Florida Administrative Code (F.A.C.), which states the specific requirements for TRIM compliance. The Department of Revenue (Department) publishes various TRIM products which provide additional information:

- [General TRIM overview](#) (on demand module)
- [Detailed TRIM information](#) (TRIM webpage)

The TRIM cycle runs with the tax year from January to December. The basic TRIM cycle is depicted here (see [addendum B](#) for form names mentioned in this graphic):



* Certification of a post-VAB Form DR-422 may extend this activity into the next calendar year.

Property appraisers, taxing authorities, and Property Tax Oversight (PTO) staff perform required TRIM duties in the OASYS electronic Truth in Millage (eTRIM) application within the [OASYS ePortal](#). To learn about general OASYS functionality, please review the [OASYS ePortal Inside PTO module](#).

Fundamental TRIM information is available in addenda to this user guide; see addendum A for important TRIM-related terminology, addendum B for a complete list of TRIM forms, and addendum C for important TRIM dates.

The second step for taxing authorities in the annual TRIM cycle is to certify the Form DR-420 series and the *Maximum Millage Levy Calculation Preliminary Disclosure* (Form DR-422MMP) to the property appraisers (see taxing authority's June-August responsibilities in the TRIM cycle graphic above). Forms that comprise the DR-420 series are the mechanism for value certification and establishing millage

rates. Taxing authorities must input and certify millage information in Section II of the Form DR-420 series and complete and certify Form DR-420MMP to the property appraiser. OASYS eTRIM generates a custom worklist for the taxing authority. The worklist is based on the confirmation process taxing authorities completed in OASYS eTRIM during the annual review.

About This User Guide: This user guide contains instructions for taxing authorities to complete and certify the TRIM forms which comprise the Form DR-420 series:

Form Number	Form Title
Form DR-420	<i>Certification of Taxable Value</i>
Form DR-420S	<i>Certification of School Taxable Value</i>
Form DR-420DEBT	<i>Certification of Voted Debt Millage</i>
Form DR-420TIF	<i>Tax Increment Adjustment Worksheet</i>
Form DR-420MMP	<i>Maximum Millage Levy Calculation Preliminary Disclosure</i>

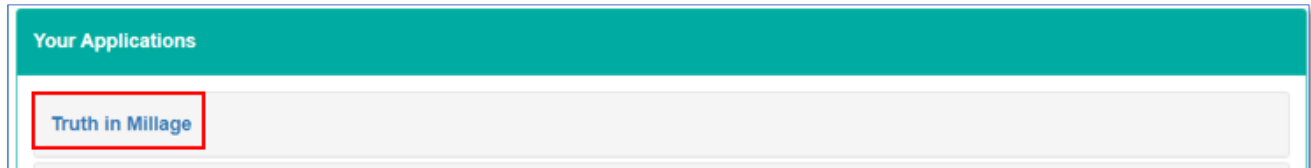
This user guide provides user support and assistance with the OASYS eTRIM application. This table shows the five user roles and the access levels for each:

User Role	Enter Data	Certify Data	View Data	Receive System Emails
User Primary with Certification	X	X	X	X
User Primary	X		X	X
User Backup	X		X	
View Only with Notifications			X	X
View Only			X	

The taxing authority's OASYS access manager can modify user roles and establish access for users.

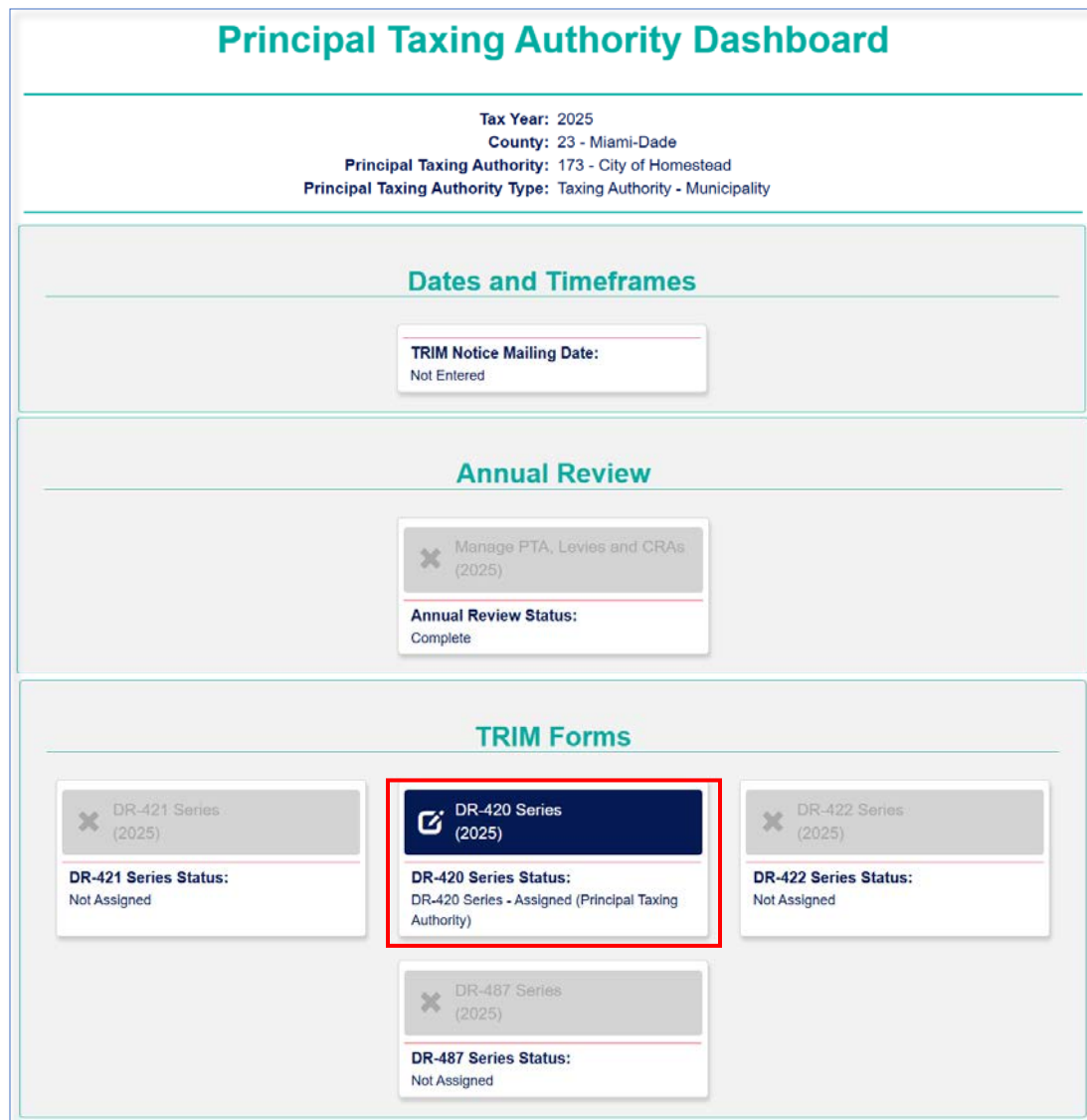
2. Getting Started

- 2.1 Log into [OASYS ePortal](#).
- 2.2 Navigate to the **Your Applications** section in your **OASYS ePortal Dashboard**.
Click **Truth in Millage** to launch the OASYS eTRIM application.



A custom **Principal Taxing Authority Dashboard** displays.

- 2.3 From the **Principal Taxing Authority Dashboard**, click the **DR-420 Series (yyyy)** button.

A screenshot of the 'Principal Taxing Authority Dashboard'. The dashboard has a teal header with the title 'Principal Taxing Authority Dashboard'. Below the header, there is a section for 'Tax Year: 2025' with sub-items 'County: 23 - Miami-Dade', 'Principal Taxing Authority: 173 - City of Homestead', and 'Principal Taxing Authority Type: Taxing Authority - Municipality'. The dashboard is divided into three main sections: 'Dates and Timeframes', 'Annual Review', and 'TRIM Forms'. The 'Dates and Timeframes' section shows 'TRIM Notice Mailing Date: Not Entered'. The 'Annual Review' section shows 'Manage PTA, Levies and CRAs (2025)' and 'Annual Review Status: Complete'. The 'TRIM Forms' section contains four cards: 'DR-421 Series (2025)' with status 'Not Assigned', 'DR-420 Series (2025)' with status 'DR-420 Series - Assigned (Principal Taxing Authority)' (this card is highlighted with a red border), 'DR-422 Series (2025)' with status 'Not Assigned', and 'DR-487 Series (2025)' with status 'Not Assigned'.

The **DR-420 Series - Taxing Authority Worklist** displays.

- 2.4** If the property appraiser has not certified **Section I** of the Form DR-420 series, the button shows that the series is currently assigned to the property appraiser. Taxing authority users may view the worklist, however the data tables are not populated and work on **Section II** (see [section 3](#)) cannot begin until **Section I** data has been certified.

TRIM Forms

Series	Status
DR-421 Series (2025)	Not Assigned
DR-420 Series (2025)	Assigned (Property Appraiser)
DR-422 Series (2025)	Not Assigned
DR-487 Series (2025)	Not Assigned

This is an example of the **Taxing Authority Worklist** when **Section I** data has not been certified by the property appraiser:

DR-420 Series - Principal Taxing Authority Worklist

Tax Year: 2025
 County: 13 - Bay
 Principal Taxing Authority: 18 - Bay County Board of County Commissioners
 Principal Taxing Authority Type: Taxing Authority - County
 Series Status: DR-420 Series - Assigned (Property Appraiser)

This form series has not been certified by the Property Appraiser(s).
 You will be notified when this series is available for entry and certification.

DR-420 Series Forms

Levy Forms
 (DR-420, DR-420DEBT, DR-420S)

CSV Show 10 entries Filter:

Levy ID	Levy Name	Form Type	Form Status	Action
No data available in table				

Showing 0 to 0 of 0 entries Previous Next

Principal Taxing Authority Level Forms

CSV Show 10 entries Filter:

Levy ID	Levy Type	Levy Name	Form Type	Form Status	Action
No data available in table					

Showing 0 to 0 of 0 entries Previous Next

3. The Taxing Authority Worklist

The **DR-420 Series - Taxing Authority Worklist** displays differently depending on whether **Section I** data has been certified.

If **Section I** data has not been certified, the worklist displays a message regarding the status of the Form DR-420 series. This is an example of the message that would display in this scenario:

DR-420 Series - Principal Taxing Authority Worklist

Tax Year: 2025

County: 13 - Bay

Principal Taxing Authority: 18 - Bay County Board of County Commissioners

Principal Taxing Authority Type: Taxing Authority - County

Series Status: DR-420 Series - Assigned (Property Appraiser)

This form series has not been certified by the Property Appraiser(s).
You will be notified when this series is available for entry and certification.

For multi-county taxing authorities: Users may view a summary report of certified **Section I** data for the Form DR-420 series, listed by county, by clicking **REPORTS** on the blue menu above the worklist header. The **Reports List** displays. Click **View** to view the **Multicounty - Section I by County** report. If a county has not certified Section I data, the report will not show any data for that county.

PROPERTY TAX OVERSIGHT
E-TRIM

HOME

SEARCH

REPORTS

RESOURCES

DEPARTMENT OF REVENUE

Welcome, Kristen Verat
Logout

Principal Taxing Authority Dashboard

Tax Year: 2025

County: 99 - Multi-County

Principal Taxing Authority: 781 - South Florida Water Management District

Principal Taxing Authority Type: Taxing Authority - Water Management District

Reports List

Report Name	Report Link
Annual Review - Summary by County	View
Annual Review - Detail by County/PTA	View
Multicounty - Section I by County	View

If **Section I** data has been certified, the worklist displays brief instructions describing the process for completing the Form DR-420 series.

DR-420 Series - Principal Taxing Authority Worklist

Tax Year: 2025

County: 23 - Miami-Dade

Principal Taxing Authority: 177 - City of Miami

Principal Taxing Authority Type: Taxing Authority - Municipality

Series Status: DR-420 Series - Assigned (Principal Taxing Authority)

Completing this Form Series

1. Complete forms on this worklist using the *Edit* button in the *Action* column.

Forms will be in one of the following statuses:

- Incomplete:** The form has not been completely filled out, or did not pass validation.
- Recalculation Required:** One or more form values need to be recalculated due to a change on another form in the series.
- Complete:** The form is complete and has passed validation.

2. Certify the series.

Certification instructions will appear at the bottom of the page when all forms are complete.

Below the message or instruction box, the **Taxing Authority Worklist** displays up to three sections which are labeled:

- Community Redevelopment Area Forms (DR-420TIF)
- Levy Forms (DR-420, DR-420DEBT, DR-420S)
- Principal Taxing Authority Level Forms

NOTE: If the taxing authority has no Community Redevelopment Areas (CRA), that section will not appear. If the taxing authority has no Municipal Service Taxing Units (MSTU), dependent districts, or debt levies, the **Levy Forms** section will appear but will not display a data table. For example, a school district taxing authority will not have a **Community Redevelopment Area Forms** section and will only see a data table in the **Levy Forms** section if they levy a debt millage.

The data tables below each section name contain several columns of identifying data plus two columns to the right labeled **Form Status** and **Action**.

DR-420 Series - Principal Taxing Authority Worklist

Tax Year: 2025
County: 23 - Miami-Dade
Principal Taxing Authority: 177 - City of Miami
Principal Taxing Authority Type: Taxing Authority - Municipality
Series Status: DR-420 Series - Assigned (Principal Taxing Authority)

Completing this Form Series

1. Complete forms on this worklist using the **Edit** button in the **Action** column.

Forms will be in one of the following statuses:

- **Incomplete:** The form has not been completely filled out, or did not pass validation.
- **Recalculation Required:** One or more form values need to be recalculated due to a change on another form in the series.
- **Complete:** The form is complete and has passed validation.

2. **Certify the series.**

Certification instructions will appear at the bottom of the page when all forms are complete.

DR-420 Series Forms

Community Redevelopment Area Forms (DR-420TIF)

CSV Show 10 entries Filter:

CRA ID	CRA Name	Primary Principal Taxing Authority	Levy ID	Levy Name	Form Type	Form status	Action
78	City of Miami CRA - Midtown	177 - City of Miami	224	City of Miami - Operating	DR-420TIF	Incomplete	View/Edit
79	City of Miami CRA - Omni	177 - City of Miami	224	City of Miami - Operating	DR-420TIF	Incomplete	View/Edit
80	City of Miami CRA - Omni (Addition; 2009)	177 - City of Miami	224	City of Miami - Operating	DR-420TIF	Incomplete	View/Edit
81	City of Miami CRA - Overtown/Park West	177 - City of Miami	224	City of Miami - Operating	DR-420TIF	Incomplete	View/Edit
82	City of Miami CRA - Overtown/Park West (Addition; 1985)	177 - City of Miami	224	City of Miami - Operating	DR-420TIF	Incomplete	View/Edit
83	City of Miami CRA - Overtown/Park West (Addition; 2009)	177 - City of Miami	224	City of Miami - Operating	DR-420TIF	Incomplete	View/Edit

Showing 1 to 6 of 6 entries

Previous 1 Next

Levy Forms (DR-420, DR-420DEBT, DR-420S)

CSV Show 10 entries Filter:

Levy ID	Levy Name	Form Type	Form Status	Action
223	City of Miami - Voted, Debt	DR-420DEBT	Incomplete	View/Edit

Showing 1 to 1 of 1 entries

Previous 1 Next

Principal Taxing Authority Level Forms

CSV Show 10 entries Filter:

Levy ID	Levy Type	Levy Name	Form Type	Form Status	Action
224	General	City of Miami - Operating	DR-420	Incomplete	View/Edit
224	General	City of Miami - Operating	DR-420MMP	Incomplete	View/Edit

Showing 1 to 2 of 2 entries

Previous 1 Next

- 3.1** In the **Form Status** column, one of three statuses displays. The **Form Status** changes depending on what actions the user completes.

Status Name	Detail	Description
Incomplete	Initial or Interim	No data entered, only partial data entered, or data was entered but validations failed.
Recalculation Required	Interim	Changes to another form impacted a calculated value on this form. For example, if changes to a Form DR-420TIF are made after a Form DR-420 is saved, the status of the Form DR-420 changes to Recalculation Required .
Complete	Final	All data was entered, and all fields passed validation.

- 3.2** In the **Action** column, a **View/Edit** button displays for each form needing completion and certification by the taxing authority. **NOTE:** The button is labeled **View** if **Section I** data has not been certified and after certification of **Section II** data is complete (see [section 6](#)).
- 3.3** At the bottom of the **Taxing Authority Worklist**, a certification section displays. This is an example of the message that displays before **Section II** data has been input:

DR-420 Series - Section II Certification

DR-420 Series - Section II Not Ready to Certify

One or more forms in this series requires further action.
Review and complete the required forms.

Once all forms are in Complete status, the series may be certified.

[Return to Dashboard](#)

For users assigned the role **User Primary with Certification** (see the user role table in [section 1](#)), the **Certify DR-420 Series – Section II** button appears at the bottom of the **Taxing Authority Worklist** once all forms show a **Complete** status (see [section 6](#)).

3.4 All data tables on the **Taxing Authority Worklist** can be sorted, filtered, and exported to a .CSV file.

Levy Forms
(DR-420, DR-420DEBT, DR-420S)

CSV Show 10 entries Filter:

Levy ID	Levy Name	Form Type	Form Status	Action
1115	General MSTU	DR-420	Incomplete	View/Edit
1115	General MSTU	DR-420MMP	Incomplete	View/Edit
1116	Emergency Services District	DR-420	Incomplete	View/Edit
1116	Emergency Services District	DR-420MMP	Incomplete	View/Edit
1989	Land Acquisition Bond - Voted, Debt	DR-420DEBT	Incomplete	View/Edit

Showing 1 to 5 of 5 entries Previous 1 Next

Action	Instruction	Description
Sort data	Click the up/down arrow icon located to the right of the column header.	- The data sorts in either ascending or descending order. - Sort is either numeric or alphabetic based on the data in the column. - All data lines display.
Filter data	Enter text in the filter field located to the right above the data table.	- The data table only displays data lines that contain the filtered text. - Some data lines may be hidden. - Remove the text from the filter field to restore all lines in the data table.
Export data	Click the button labeled CSV located to the left above the data table.	- A .CSV file with data from that data table downloads to the user's computer. - Open the file to view or edit the exported data.

NOTE: Any sorting or filtering of the data tables reverts to non-filtered, system-generated ordering when the user clicks the **View/Edit** button. To maintain the sorting or filtering, right-click the **View/Edit** button and select **Open in a new tab**. When changes are made to the form in a new tab, the data table does not update until the browser page is refreshed. This also causes the data tables to revert to non-filtered, system-generated ordering.

4. Cancel/Save/Print Buttons

All form screens display four action buttons below the form input fields:

- **Cancel**
- **Save and Recalculate**
- **Save and Close**
- **Print PDF**



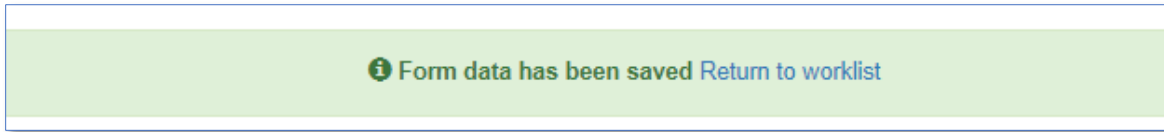
The functionality of each button is the same throughout the OASYS eTRIM application. Please note the description and caveat for each:

Button Label	Description	Caveat
Cancel	Returns the user to the Taxing Authority Worklist .	Any unsaved input is lost.
Save and Recalculate	If the input is validated as complete by OASYS eTRIM, the system saves manually entered data and displays calculated values in appropriate fields without closing the form. NOTE: If the system is not able to validate the input as complete, additional data must be input and resaved (see 4.3).	Does not certify the form. TIP: Use this button to protect your work.
Save and Close	If the input is validated as complete by OASYS eTRIM, the system recalculates and saves data, closes the form, and returns the user to the Taxing Authority Worklist . NOTE: If the system is not able to validate the input as complete, additional data must be input and resaved (see 4.3).	Does not certify the form. TIP: Use this button to protect your work.
Print PDF	Downloads a printable PDF version of the form reflecting the saved input. The form remains open.	Does not save input.

- 4.1** To save manually input data, input all required data and click either **Save and Recalculate** or **Save and Close**.

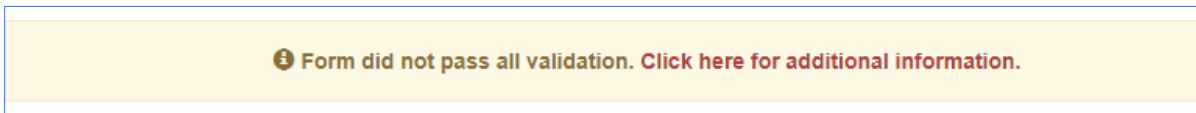
- 4.2** When using the **Save and Close** button, if all required input fields are complete, the input is saved, and the system returns the user to the **Taxing Authority Worklist**. The **Form Status** updates to **Complete**.

When using the **Save and Recalculate** button, if all required input fields are complete, a message indicating the data was saved displays above the form.



Click **Return to Worklist** to return to the **Taxing Authority Worklist**. The **Form Status** updates to **Complete**.

- 4.3** A message indicating the data did not pass all validation displays above the form if the user did not enter data in all required input fields.



To view the validation results, click **Click here for additional information**. The **Validation Results** dialog box opens with specific details of the validation issue(s). Below is an example of a **Validation Results** dialog box.

Validation Results			
	Validation Description	Result	Notes
1	One or more required fields is blank.	Incomplete	Line 17
2	One or more required hearing date fields is blank.	Incomplete	Public hearing entry required
Close			

After reviewing the validation results, click **Close** to close the dialog box. Add the needed information in the form and click either **Save and Recalculate** or **Save and Close**. The system runs the validation again to check if all the input fields are complete. If the form is closed without the validation results resolved, the **Form Status** remains **Incomplete**.

5. Completing Section II of the Form DR-420 Series

The custom **Taxing Authority Worklist** includes all required DR-420 series forms (including Form DR-420MMP, which is completed only by the taxing authority) for the current TRIM cycle. It generates based on the annual review process completed by the taxing authority at the beginning of the cycle and includes all DR-420 series forms certified by the property appraiser. Property appraisers certify **Section I** of each form by July 1 of the assessment year. Taxing authorities must certify **Section II** of each form and certify Form DR-420MMP by August 4 of the assessment year.

- 5.1** To access a form, click the **View/Edit** button in the last column of the **Taxing Authority Worklist**. The system displays the data fields for that particular form. **Section I** data displays but cannot be edited by the taxing authority. If any **Section I** data seems incorrect, please email TRIM@floridarevenue.com.

Some data fields require user input while others are populated or calculated by OASYS eTRIM. The following tables provide details on data fields in **Section II** of each form in the DR-420 series and all data fields on Form DR-420MMP.

- 5.2** For non-school taxing authorities, for **Section II** of **Form DR-420**, confirm accuracy of data in line 10, edit the data if it is not accurate, and enter data for line 17. Lines 1 through 9 contain certified data from the property appraiser.

Line Number	Form Detail	System Details
10	Prior year operating millage levy	System-populated, editable <i>From Line 4 (or 6 or 8) of prior year's DR-422</i>
11	Prior year ad valorem proceeds	System-calculated <i>Multiplies Line 7 by Line 10</i>
12	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value	System-calculated <i>Sums Line 6c and Line 7a from all DR-420TIF forms*</i>
13	Adjusted prior year ad valorem proceeds	System-calculated <i>Subtracts Line 12 from Line 11</i>
14	Dedicated increment value, if any	System-calculated <i>Sums Line 6b and Line 7e from all DR-420TIF forms*</i>
15	Adjusted current year taxable value	System-calculated <i>Subtracts Line 14 from Line 6</i>
16	Current year rolled-back rate	System-calculated <i>Divides Line 13 by Line 15</i>
17	Current year proposed operating millage rate	User entry
18	Total taxes to be levied at proposed millage rate	System-calculated <i>Multiplies Line 17 by Line 4, then divides the product by 1,000</i>

* This field will not calculate properly until all associated Form DR-420TIFs are completed.

NOTE: Lines 19 through 21 of Form DR-420 do not display on the input screen. These lines auto-populate based on OASYS eTRIM system data and appear on printed (PDF) versions of the form.

Lines 22 through 27 in **Section II** of **Form DR-420** are only required for the principal taxing authority. **NOTE:** Lines 22 through 27 do not appear on the Form DR-420 input screens or printed (PDF) for MSTUs, dependent special districts, and basins.

If applicable, review the system-calculated data for lines 22 through 27. User input is not required for these lines.

Line Number	Form Detail	System Details
22	Total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage	System-calculated <i>Sums Line 13 from all DR-420 forms*</i>
23	Current year aggregate rolled-back rate	System-calculated <i>Divides Line 22 by Line 15, then multiplies the product by 1,000</i>
24	Current year aggregate rolled-back taxes	System-calculated <i>Multiplies Line 4 by Line 23, then divides the product by 1,000</i>
25	Total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any	System-calculated <i>Sums Line 18 from all DR-420 forms*</i>
26	Current year proposed aggregate millage rate	System-calculated <i>Divides Line 25 by Line 4, then multiplies the product by 1,000</i>
27	Current year proposed rate as a percent change of rolled-back rate	System-calculated <i>Divides Line 26 by Line 23, subtracts 1, then multiplies the product by 1,000</i>

* This field will not calculate properly until all associated DR-420 forms are completed.

Below the data fields for lines 22 through 27, there are input fields for the **First Public Budget Meeting**.

Complete all five fields in the box. Provide exact details as advertised to the public. Select the hearing date and time, ensure the time zone is correct (system defaults to EST for Eastern Standard Time), and enter location street (including number and street name), city and ZIP code. The address information should be the physical street address where the first public meeting will be held.

First Public Budget Hearing	
Hearing Date and Time:	mm/dd/yyyy --:-- --
Timezone:	Eastern
Street Address:	
City:	
Zip:	

Click **Save and Recalculate** or **Save and Close** (see [section 4](#)).

- 5.3** For school taxing authorities only, for **Section II** of **Form DR-420S**, confirm accuracy of data in lines 9 and 10, edit the data if it is not accurate, and enter data for lines 16, 17A, 17B, 17C, and 17E. Lines 1 through 8 contain certified data from the property appraiser.

Line Number	Form Detail	System Details
9	Prior year state law millage levy: Required Local Effort (RLE)	System-populated, editable <i>From Line 4 (or 6 or 8) of prior year's DR-422</i>
10	Prior year local board millage levy	System-populated, editable <i>From Line 4 of prior year's DR-422</i>
11	Prior year state law proceeds	System-calculated <i>Multiplies Line 9 by Line 7, then divides the product by 1,000</i>
12	Prior year local board proceeds	System-calculated <i>Multiplies Line 10 by Line 7, then divides the product by 1,000</i>
13	Prior year total state law and local board proceeds	System-calculated <i>Sums Line 11 and Line 12</i>
14	Current year state law rolled-back rate	System-calculated <i>Divides Line 11 by Line 6, then multiplies the product by 1,000</i>
15	Current year local board rolled-back rate	System-calculated <i>Divides Line 12 by Line 6, then multiplies the product by 1,000</i>
16	Current year proposed state law millage rate	User entry
17A	Capital Outlay	User entry
17B	Discretionary Operating	User entry
17C	Discretionary Capital Improvement	User entry

17D	[Inactive field] Use only with instructions from the Department of Revenue	Locked
17E	Additional Voted Millage	User entry
17	Current year proposed local board millage rate	System-calculated <i>Sums Lines 17A, B, C, and E</i>
18	Current year state law proceeds	System-calculated <i>Multiplies Line 16 by Line 4, then divides the product by 1,000</i>
19	Current year local board proceeds	System-calculated <i>Multiplies Line 17 by Line 4, then divides the product by 1,000</i>
20	Current year total state law and local board proceeds	System-calculated <i>Sums Lines 18 and 19</i>
21	Current year proposed state law rate as percent change of state law rolled-back rate	System-calculated <i>Divides Line 16 by Line 14, subtracts 1, then multiplies the product by 100</i>
22	Current year total proposed rate as a percent change of rolled-back rate	System-calculated <i>Divides the sum of Line 16 and Line 17 by the sum of Line 14 and Line 15, subtracts 1, then multiplies the product by 100</i>

Below the data fields for lines 9 through 22, complete all fields in the **Final Public Budget Meeting** box.

Provide exact details as advertised to the public. Select the hearing date and time, ensure the time zone is correct (system defaults to EST for Eastern Standard Time), and enter location street (including number and street name), city, and ZIP code. The address information should be the physical street address where the final public meeting will be held.

Final Public Budget Hearing	
Hearing Date and Time:	mm/dd/yyyy --:-- -- 
Timezone:	EST 
Street Address:	
City:	
Zip:	

Click **Save and Recalculate** or **Save and Close** (see [section 4](#)).

- 5.4** For **Section II** of **Form DR-420DEBT**, lines 1 through 4 contain certified data from the property appraiser. Enter data for lines 5 and 6. Either line must have an entry of 0.0000 while the other can be 0.0000 or higher. A validation error occurs if values above 0.0000 are input in both.

Line Number	Form Detail	System Details
5	Current year proposed voted debt millage rate	User entry
6	Current year proposed millage voted for 2 years or less under s. 9(b) Article VII, State Constitution	User entry

Click **Save and Recalculate** or **Save and Close** (see [section 4](#)).

- 5.5** For non-school taxing authorities that contribute to CRAs, for **Section II** of **Form DR-420TIF**, enter data for lines 6 or 7. Lines 1 through 5 contain certified data from the property appraiser. **NOTE:** Prior year operating millage (line 10 on Form DR-420) is used to calculate line 7b on Form DR-420TIF. If line 7 applies to the CRA instead of line 6, complete the Form DR-420 before completing Form DR-420TIF.

Line Number	Form Detail	System Details
Line 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	User entry* <i>Example for 75%, enter 75</i>
6b	Dedicated increment value	System-calculated <i>Multiplies Line 3 by Line 6a</i>
6c	Amount of payment to redevelopment trust fund in prior year	User entry*
Line 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	Amount of payment to redevelopment trust fund in prior year	User entry*
7b	Prior year operating millage levy	System-populated <i>From Line 10 of Form DR-420</i>
7c	Taxes levied on prior year tax increment value	System-calculated <i>Multiplies Line 5 by Line 7b, then divides the product by 1,000</i>
7d	Prior year payment as proportion of taxes levied on increment value	System-calculated <i>Divides Line 7a by Line 7c, then multiplies the product by 100</i>
7e	Dedicated increment value	System-calculated <i>Multiplies Line 3 by Line 7d</i>

*Data can be entered for line 6 (6a and 6c) or line 7 (7a), not both. A validation error occurs if values are input in both.

Click **Save and Recalculate** or **Save and Close** (see [section 4](#)).

- 5.6** For non-school taxing authorities, for **Form DR-420MMP**, enter data for lines 1, 15, 16, and 17. The taxing authority completes the applicable sections of this form. It does not contain data certified by the property appraiser. **NOTE:** This form is not required if the taxing authority is a municipality or independent special district that has levied ad valorem taxes for less than 5 years, however, line 1 must be completed and the form must be certified.

Line Number	Form Detail	System Details
1	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	User entry <i>Binary Yes or No, defaults to No</i>
2	Current year rolled-back rate from current year	System-populated <i>From Line 16 of Form DR-420</i>
3	Prior year maximum millage rate with a majority vote	System-populated, editable <i>From Line 13 of Form DR-420MM</i>
4	Prior year operating millage rate	System-populated <i>From Line 10 of Form DR-420</i>
If Line 4 is equal to or greater than Line 3, skip to Line 11; Lines 5 through 10 do not apply and are locked by the system (will not populate).		
5	Prior year final gross taxable value	System-populated <i>From Line 7 of Form DR-420</i>
6	Prior year maximum ad valorem proceeds with majority vote	System-calculated <i>Multiplies Line 3 by Line 5, then divides the product by 1,000</i>
7	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value	System-populated <i>From Line 12 of Form DR-420</i>
8	Adjusted prior year ad valorem proceeds with majority vote	System-calculated <i>Subtracts Line 7 from Line 6</i>
9	Adjusted current year taxable value	System-populated <i>From Line 15 of Form DR-420</i>
10	Adjusted current year rolled back rate	System-calculated <i>Divides Line 8 by Line 9, then multiplies the product by 1,000</i>
11	Rolled back rate to be used for maximum millage levy calculation	System-populated <i>From Line 10 or Line 2 (if Line 10 is not adjusted)</i>
12	Adjustment for change in per capita Florida personal income	System-populated <i>Published by the Office of Economic and Demographic Research</i>

13	Majority vote maximum millage rate allowed	System-calculated <i>Multiplies Line 11 by Line 12</i>
14	Two-thirds vote maximum millage rate allowed per \$1,000	System-calculated <i>Multiplies Line 13 by 1.10</i>
15	Current year proposed millage rate	User entry
If data is entered on line 15, click Save and Recalculate . This populates the values needed for comparison in Line 16.		
16	Minimum vote required to levy proposed millage rate • Select Majority vote of the governing body if Line 15 is less than or equal to Line 13 (the maximum millage rate is equal to the majority vote maximum rate). • Select Two-thirds vote of the governing body if Line 15 is less than or equal to Line 14, but greater than Line 13 (the maximum millage rate is equal to the proposed rate). • Select Unanimous vote of the governing body or $\frac{3}{4}$ vote if nine members or more if Line 15 is greater than Line 14 (the maximum millage rate is equal to the proposed rate). • Otherwise, select Referendum (the maximum millage rate is equal to the proposed rate).	User entry <i>Select one of four choices based on the criteria shown</i>
17	The selection on Line 16 allows a maximum millage rate of	User entry <i>If Majority vote of the governing body was selected on Line 16, enter the value from Line 13. Otherwise, enter the value from Line 15.</i>
18	Current year gross taxable value	System-populated <i>From Line 4 of Form DR-420</i>
19	Current year proposed taxes	System-calculated <i>Multiplies Line 15 by Line 18, then divides the product by 1,000</i>
20	Total taxes levied at the maximum millage rate	System-calculated <i>Multiplies Line 17 by Line 18, then divides the product by 1,000</i>

Lines 21 through 25 do not apply to dependent special districts, MSTUs, and basins. These are system-calculated fields that appear blank if not applicable to the taxing authority.		
21	Current year proposed taxes of all dependent special districts and MSTUs levying a millage	System-calculated <i>Sums Line 19 from all DR-420MMP forms</i>
22	Total current year proposed taxes	System-calculated <i>Sums Line 19 and Line 21</i>
23	Taxes at the maximum millage of all dependent special districts and MSTUs levying a millage	System-calculated <i>Sums Line 20 from all DR-420MMP forms</i>
24	Total taxes at maximum millage rate	System-calculated <i>Sums Line 20 and Line 23</i>
25	Are total current year proposed taxes equal to or less than total taxes at the maximum millage rate?	System-assigned <i>Binary Yes or No, compare Line 22 to Line 24</i>

Click **Save and Recalculate** or **Save and Close** (see [section 4](#)).

6. Certifying the DR-420 Series Forms to the Property Appraiser

- 6.1 Depending on the status of the forms in the DR-420 series, a message displays at the bottom of the **Taxing Authority Worklist**. If any form on the worklist shows an **Incomplete** or **Recalculation Required** status, this message displays:

The screenshot shows a white box with a teal header "DR-420 Series - Section II Certification". Below the header is a pink rectangular box containing the following text: "DR-420 Series - Section II Not Ready to Certify", "One or more forms in this series requires further action.", "Review and complete the required forms.", and "Once all forms are in **Complete** status, the series may be certified." At the bottom of the white box is a dark blue button labeled "Return to Dashboard".

If all forms on the **Taxing Authority Worklist** show the form status as **Complete** and the user's role is **User Primary with Certification**, this message and a button to certify the series displays:

The screenshot shows a white box with a teal header "DR-420 Series - Section II Certification". Below the header is a yellow rectangular box containing the following text: "DR-420 Series - Section II Ready to Certify", "If the forms are correct, certify Section II of this series below.", "After certification, your forms will be available to the property appraiser for acceptance.", and an orange button labeled "Certify DR-420 Series - Section II". At the bottom of the white box is a dark blue button labeled "Return to Dashboard".

If the user does not have the role **User Primary with Certification**, this message displays:

The screenshot shows a white box with a teal header "DR-420 Series - Section II Certification". Below the header is a yellow rectangular box containing the following text: "DR-420 Series - Section II Ready to Certify", "If the information provided on the forms is correct, a certifying user in your office may certify this series.", "After certification, your forms will be available to the property appraiser for acceptance.", and a dark blue button labeled "Return to Dashboard".

NOTE: Only users with **User Primary with Certification** access to **OASYS eTRIM** can certify forms. If the **Certify DR-420 Series – Section II** button does not appear when all forms are in **Complete** status, contact the taxing authority's **OASYS Access Manager** for more information.

- 6.2 Before certifying, click the **View/Edit** button to review each form prior to certifying them. Users may also print forms by clicking the **View/Edit** button, then clicking the **Print PDF** button. While viewing and printing are not required steps in OASYS eTRIM, it is a recommended best practice. After ensuring that all form data is accurate, return to the **Taxing Authority Worklist**.

Click the **Certify DR-420 Series – Section II** button. **NOTE:** This certifies all DR-420 series forms, including Form DR-420MMP.

DR-420 Series - Section II Ready to Certify

If the forms are correct, certify Section II of this series below.

After certification, your forms will be available to the property appraiser for acceptance.

[Certify DR-420 Series - Section II](#)

A dialog box with the certification statement appears. If all millage rates are above 0.0000, the dialog box displays the certification statement only.

Complete Certification - DR-420 Series

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

Cancel
Certify

If any levy has a proposed millage rate of 0.0000, the dialog box displays details regarding the levy and instructs the user to cancel the certification process and edit the form if appropriate.

Complete Certification - DR-420 Series

Certifying with Proposed Zero Millages

A proposed zero millage (0.0000) has been entered for one or more levies.
If certified with a proposed zero millage, DR-422 forms will not be available for the levies listed below:

Levy Id	Levy Name
218	City of Homestead - Operating

If this is correct, continue with certification.
If this is incorrect, cancel and make any necessary changes.

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

Cancel
Certify

Click the **Certify** button to certify the Form DR-420 series or click the **Cancel** button to return to the **Taxing Authority Worklist** without certifying the Form DR-420 series.

OASYS eTRIM applies the user's electronic signature certifying the forms and informs the respective property appraiser(s) the Form DR-420 series is certified and available for review.

This message displays at the bottom of the **Taxing Authority Worklist**:

DR-420 Series - Section II Certification

DR-420 Series - Section II Certified
Section II of this form series has been certified as follows:
This form series was first certified on 6/20/2025 4:05:29 PM by OCSD-verak

[Return to Dashboard](#)

The **Taxing Authority Worklist** remains available for viewing certified forms.

Addendum A - Terminology

TRIM Entities

Dependent District	District that is governed by the governing body of the county or municipality
Independent Special District	Special district that is not a dependent district of a county special district or municipality
Municipal Service Taxing Unit (MSTU)	Counties may establish municipal service taxing or benefit units for any part or all of the unincorporated area of the county. These may provide fire protection; law enforcement; beach erosion control; recreation service and facilities; water; alternative water supplies, including, but not limited to, reclaimed water and water from aquifer storage and recovery and desalination systems; streets; sidewalks; street lighting; garbage and trash collection and disposal; waste and sewage collection and disposal; drainage; transportation; indigent health care services; mental health care services; and other essential facilities and municipal services from funds derived from service charges, special assessments, or taxes within such unit only.
Taxing Authority	Includes, but is not limited to, any county, municipality, authority, special district, or other public body of the state, any school district, library district, neighborhood improvement district created pursuant to the Safe Neighborhoods Act, metropolitan transportation authority, municipal service taxing or benefit unit (MSTU or MSBU), or water management district
Value Adjustment Board (VAB)	The purpose of the value adjustment board (VAB) is to hear appeals regarding property value assessments, denied exemptions or classifications, ad valorem tax deferrals, portability decisions, and change of ownership or control. Taxpayers or their representatives file petitions with the VAB clerk in the county where the property is located.

Millage Terminology

Adjusted millage	Adjustment of the final millage rate(s) calculated on Form DR-422, line 3
Aggregate millage	Overall millage rate used to determine an overall rate for principal taxing authorities with dependent districts
Dedicated increment value	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.)
Final millage	Millage adopted at the final budget hearing
Maximum millage	The maximum millage rate allowed by vote
Millage cap	The maximum millage rate allowed by law
Other voted millage	Millage rate approved by referendum
Proposed millage	The millage rate necessary to fund the proposed budget (on Form DR-420)
Rolled-back rate	The 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
Tax increment value	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)
Tentative millage	The proposed millage rate adopted at the initial TRIM hearing (appears in the budget summary advertisement)
Truth in Millage (TRIM)	Establishes the statutory requirements that all taxing authorities levying a millage must follow, including all notices and budget hearing requirements

Addendum B - TRIM Forms

Form number	Form Title and short description
Form DR-420	<i>Certification of Taxable Value</i> Property appraisers certify values and taxing authorities provide proposed millage rates.
Form DR-420S	<i>Certification of School Taxable Value</i> Property appraisers certify values and school districts provide millage rates, or the millage rates considered by a taxing authority pursuant to Sections 200.065(2)(a)1. and (2)(b), F.S., to fulfill the tentative budget.
Form DR-420DEBT	<i>Certification of Voted Debt Millage</i>
Form DR-420MM	<i>Maximum Millage Levy Calculation, Final Disclosure</i>
Form DR-420MMP	<i>Maximum Millage Levy Calculation, Preliminary Disclosure</i>
Form DR-420TIF	<i>Tax Increment Adjustment Worksheet</i>
Form DR-422	<i>Certification of Final Taxable Value</i> Taxing authorities indicate final adopted millage rates.
Form DR-422DEBT	<i>Certification of Final Voted Debt Millage</i>
Form DR-421	<i>Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes</i>
Form DR-487	<i>Certification of Compliance</i> List of compliance requirements.
Form DR-487V	<i>Voting Record for Final Adoption of Millage Levy</i>

TRIM forms are available on the Department's [Property Tax Oversight forms website](#).

Addendum C - Important TRIM Dates

July 1	Last day for the property appraiser to certify the DR-420 Series forms
July 1 through 31	The board of county commissioners' (BOCC) budget officer delivers a tentative budget to the board.
August 4	Last day for taxing authorities to certify Form DR-420, Form DR-420MMP, and any additional forms to the property appraiser
August 24	Last day the property appraiser can mail TRIM notices to property owners
September 3 through 18	The time in which regular taxing authorities must hold their hearings on tentative budget and proposed millage rate. This is the final hearing period for school districts.
September 18 through October 3 <i>(Could be advertised as early as September 4, depending on the tentative hearing date.)</i>	The taxing authority must advertise its intent to adopt a final millage rate and budget within this period. • The taxing authority must hold the public hearing to adopt the final millage rate and budget two to five days after the advertisement appears in the newspaper. • The taxing authority must send the resolution or ordinance adopting the final millage rate to the property appraiser, tax collector, and PTO within three days after the final hearing. The resolution should be submitted within 101 days of the July 1 certification of taxable value (by October 9). • Within three days after the taxing authority receives the Form DR-422 (and possibly Form DR-422DEBT), the taxing authority completes and certifies the final millage rates to the property appraiser.