

TRIM Compliance Workbook

Regular Taxing Authorities



**Florida Department of Revenue
Property Tax Oversight
2021**

Table of Contents

Introduction to the Truth in Millage (TRIM) Workbook...	Error! Bookmark not defined.
Maximum Millage Limitation Requirements	1
Regular TRIM Timetable and Important Dates	2
Certification Date Examples	8
TRIM Forms and Notices	9
<i>Certification of Taxable Value</i> (Form DR-420)	9
<i>Certification of Voted Debt Millage</i> (Form DR-420DEBT)	12
<i>Tax Increment Adjustment Worksheet</i> (Form DR-420TIF)	13
<i>Maximum Millage Levy Calculation Preliminary Disclosure</i> (Form DR-420MM-P)	15
<i>Prior Year Certification of Taxable Value</i> (Form DR-420)	18
<i>Prior Year Maximum Millage Levy Calculation Preliminary Disclosure</i> (Form DR-420MM-P)	21
<i>Prior Year Maximum Millage Levy Calculation Final Disclosure</i> (Form DR-420MM)	24
<i>Notice of Proposed Property Taxes</i> (Form DR-474)	27
<i>Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem</i> <i>Assessment</i> (Form DR-474N)	30
Example Advertisement for Date and Time Correction of Property Appraiser's TRIM Notice	34
Hearing Information	35
Requirements	35
Scheduling and Advertising	35
At the Hearing	35
Final Resolution/Ordinance	37
Taxing Authorities with Dependent Districts	38
Multi-County Authorities	33
Executive Order Information	38
Example of Advertisement for Rescheduled Hearing Due To State of Emergency	39
Vote to Adopt Millage	40
Advertisements	41
Advertisement Requirements and Recommendations	41
Advertisement Selection Worksheet	43
Instructions for Notice of Proposed Tax Increase Advertisement	44
Example of Calculation of Percentage Increase over Rolled-Back Rate	44
Example of Memorandum to Newspaper	45
Example of Instructions to Newspaper	46
Example of Proof of Publication Affidavit to be Completed by Newspapers	47
Example Advertisement for Notice of Proposed Tax Increase	48
Example Advertisement when Last Year's Actual Levy Less Than Initially Proposed Levy	49
<i>Prior Year Certification of Taxable Value</i> (Form DR-420)	50
Example Advertisement when Last Year's Actual Levy Greater Than Initially Proposed Levy	52

Table of Contents, continued

Example Advertisement for Tax Increase for Multi-County and Water Management District	53
Instructions for Budget Hearing Advertisement	54
Example of Memorandum to Newspaper	55
Example of Instructions to Newspaper	56
Example of Proof of Publication Affidavit to be Completed by Newspapers.....	57
Example Advertisement for Notice of Budget Hearing Ad for Regular Taxing Authorities	58
Example Advertisement for Notice of Budget Hearing Ad – Multi-County and Water Management Districts.....	59
Budget Summary Advertisement Requirements	60
Ad Valorem Calculations	61
Example of Calculations of 95 Percent Ad Valorem Proceeds.....	62
Statement for Budget Increase.....	62
Example of Advertisement for Budget Summary Ad with Budget Increase	63
Example of Advertisement for Budget Summary without Budget Increase	64
Recessed Hearing Information	65
Example of Advertisement for Recessed Tentative/Final Hearing	65
Resolution/Ordinance	66
Example of Resolution/Ordinance Adopting a Millage Rate	67
Percentage Increase over Rolled-Back Rate	68
Example for Resolution/Ordinance Adopting a Budget	69
<i>Certification of Compliance</i> (Form DR-487).....	70
<i>Maximum Millage Levy Calculation Final Disclosure</i> (Form DR-420MM).....	71
<i>Certification of Compliance</i> (Form DR-487)	78
<i>Maximum Millage Levy Calculation Final Disclosure</i> (Form DR-420MM).....	71
<i>Vote Record for Final Adoption of Millage Levy</i> (Form DR-487V)	74
Value Adjustment Board and Certification of Final Taxable Value.....	75
<i>Certification of Final Taxable Value</i> (Form DR-422).....	77
<i>Certification of Final Voted Debt Millage</i> (Form DR-422DEBT).....	79
2020 Top Infractions and Violations	81
TRIM Infractions/Violations Comparison Analysis.....	82
Department of Revenue TRIM Compliance Section	83

Introduction to the Truth in Millage (TRIM) Workbook

The Truth in Millage (TRIM) process informs taxpayers and the public about the legislative process by which local taxing authorities determine ad valorem (property) taxes. Florida law provides for public input and requires governing bodies of taxing authorities to state specific reasons for proposed changes in taxes and the budget.

When levying a millage, taxing authorities must follow chapter 200 of the Florida Statutes (F.S.), which governs TRIM. In 2007, the Florida Legislature revised those statutory requirements to provide maximum millage rates for non-voted levies of counties, municipalities, and independent special districts.

This workbook gives taxing authorities an overview of the TRIM process and their responsibilities and requirements. The information in this workbook is a guide. Chapter 200, F.S., and Rule 12D-17, Florida Administrative Code (F.A.C.), state the specific requirements for TRIM compliance. Please consult the statutes and code before taking action.

According to Florida law, failure to meet TRIM requirements will result in the loss of revenue sharing for the taxing authority.

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.

Regular Truth in Millage (TRIM) Timetable and Important Dates

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

The dates below are directory, and the property appraiser may shorten the timeline. The PA must give written notice and coordinate any new dates with all affected taxing authorities. Taxing authorities may use the full 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.

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

DAY 35	
August 4	<p>Within 35 days of certification of value, each taxing authority certifies the completed DR-420, DR-420MMP, and any additional forms and returns them to the property appraiser. The taxing authority informs the property appraiser of the following:</p> <ul style="list-style-type: none"> - 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 <p>This is the final hearing for school districts.</p>

HEARING DATES WITH JULY 1 CERTIFICATION	
	<ul style="list-style-type: none"> - 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. <p>If a taxing authority does not provide the required information within 35 days to the property appraiser, 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.).</p>

DAY 55	
August 24	<p>In compliance with section 200.65, F.S., the property appraiser mails the TRIM notice within 55 days after certification of value.</p> <p>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.</p>

DAYS 65-80

Sept. 3 – 18

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
- 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	
<p>Sept. 18 – Oct. 3</p>	<p>Within 15 days after the tentative budget hearing, the taxing authority advertises its intent to adopt a final millage and budget.</p> <p>The taxing authority must advertise a:</p> <p style="padding-left: 40px;">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.)</p> <p style="text-align: center;">OR</p> <p style="padding-left: 40px;">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.)</p> <p style="text-align: center;">AND</p> <p style="padding-left: 40px;">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.).</p>

DAYS 97-100	
	<p>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.).</p> <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> 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 9). (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, Forms 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						SCHOOL'S FINAL		FINAL
DAY	BOCC	SCHOOL	DR-420S	TRIM NOTICE		TENTATIVE HEARING		
	15	29	DR-420	MAILED	PETITION	65	80	
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 Time Period								
JUNE 23	7/7	7/21	7/27	8/16	9/10	8/26	9/10	9/10-9/25

TRIM Forms and Notices

Certification of Taxable Value (Form DR-420)



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 :
Principal Authority :	Taxing Authority :

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	(1)
2.	Current year taxable value of personal property for operating purposes	\$	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	(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.)	\$	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES <input type="checkbox"/> 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	<input type="checkbox"/> YES <input type="checkbox"/> 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 <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>		per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$		(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$		(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$		(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$		(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$		(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		per \$1000	(16)
17.	Current year proposed operating millage rate		per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$		(18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)	
		<input type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District		
20.	Applicable taxing authority (check one)	<input type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)	
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin		
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	(21)	
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE - SIGN AND SUBMIT		
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>		\$	(22)	
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		per \$1,000	(23)	
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>		\$	(24)	
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>		\$	(25)	
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		per \$1,000	(26)	
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		%	(27)	
First public budget hearing		Date :	Time :	Place :	
S I G N H E R E	Taxing Authority Certification		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.		
	Signature of Chief Administrative Officer :			Date :	
	Title :		Contact Name and Contact Title :		
	Mailing Address :		Physical Address :		
	City, State, Zip :		Phone Number :		Fax Number :

Instructions on page 3

**CERTIFICATION OF TAXABLE VALUE
INSTRUCTIONS**

DR-420
R. 5/12
Page 3

"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 (Form DR-420DEBT)



CERTIFICATION OF VOTED DEBT MILLAGE

Reset Form

Print Form

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

Year :	County :		
Principal Authority :	Taxing Authority :		
Levy Description :			
SECTION I: COMPLETED BY PROPERTY APPRAISER			
1.	Current year taxable value of real property for operating purposes	\$	(1)
2.	Current year taxable value of personal property for operating purposes	\$	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	(4)
SIGN HERE	Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :		Date :
SECTION II: COMPLETED BY TAXING AUTHORITY			
5.	Current year proposed voted debt millage rate	per \$1,000	(5)
6.	Current year proposed millage voted for 2 years or less under s. 9(b) Article VII, State Constitution	per \$1,000	(6)
S I G N H E R E	Taxing Authority Certification I certify the proposed millages and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer :		Date :
	Title :	Contact Name and Contact Title :	
	Mailing Address :	Physical Address :	
	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

Each taxing authority levying a voted debt service millage requiring this form 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

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.

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

Tax Increment Adjustment Worksheet (Form DR-420TIF)



Reset Form

Print Form

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

TAX INCREMENT ADJUSTMENT WORKSHEET

Year :		County :		
Principal Authority :		Taxing Authority :		
Community Redevelopment Area :		Base Year :		
SECTION I : COMPLETED BY PROPERTY APPRAISER				
1.	Current year taxable value in the tax increment area	\$	(1)	
2.	Base year taxable value in the tax increment area	\$	(2)	
3.	Current year tax increment value <i>(Line 1 minus Line 2)</i>	\$	(3)	
4.	Prior year Final taxable value in the tax increment area	\$	(4)	
5.	Prior year tax increment value <i>(Line 4 minus Line 2)</i>	\$	(5)	
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
SECTION II: COMPLETED BY TAXING AUTHORITY Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.				
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.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 6a)</i> <i>If value is zero or less than zero, then enter zero on Line 6b</i>	\$	(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.	Amount of payment to redevelopment trust fund in prior year	\$	(7a)	
7b.	Prior year operating millage levy from Form DR-420, Line 10	per \$1,000	(7b)	
7c.	Taxes levied on prior year tax increment value <i>(Line 5 multiplied by Line 7b, divided by 1,000)</i>	\$	(7c)	
7d.	Prior year payment as proportion of taxes levied on increment value <i>(Line 7a divided by Line 7c, multiplied by 100)</i>	%	(7d)	
7e.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 7d)</i> <i>If value is zero or less than zero, then enter zero on Line 7e</i>	\$	(7e)	
S I G N H E R E	Taxing Authority Certification		I certify the calculations, millages and rates are correct to the best of my knowledge.	
	Signature of Chief Administrative Officer :		Date :	
	Title :		Contact Name and Contact Title :	
	Mailing Address :		Physical Address :	
	City, State, Zip :		Phone 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.

Maximum Millage Levy Calculation Preliminary Disclosure (Form DR-420MM-P)



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

Year: 2021		County:	
Principal Authority:		Taxing Authority:	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input type="checkbox"/> No (1)
<p>IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.</p>			
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 Form DR-420MM, Line 13	per \$1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 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 maximum millage rate			
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 <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$	(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i>	\$	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	(9)
10.	Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	per \$1,000	(10)
Calculate maximum millage levy			
11.	Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i>	per \$1,000	(11)
12.	Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>	1.0443	(12)
13.	Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	per \$1,000	(13)
14.	Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	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)
<input type="checkbox"/>	a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.		
<input type="checkbox"/>	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
17.	The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16)</i>	per \$1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$	(18)

Continued on page 2

Taxing Authority :		DR-420MM-P R. 5/12 Page 2	
19.	Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i>	\$	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM-P)</i>	\$	(21)
22.	Total current year proposed taxes <i>(Line 19 plus Line 21)</i>	\$	(22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM-P)</i>	\$	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23)</i>	\$	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input type="checkbox"/> YES <input type="checkbox"/> NO	(25)
S I G N H E R E	Taxing Authority Certification	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.	
	Signature of Chief Administrative Officer :		Date :
	Title :	Contact Name and Contact Title :	
	Mailing 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>

Prior Year Certification of Taxable Value (Form DR-420)



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 :
Principal Authority :	Taxing Authority :

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	(1)
2.	Current year taxable value of personal property for operating purposes	\$	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	(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.)	\$	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES <input type="checkbox"/> 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, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES <input type="checkbox"/> NO	Number (9)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	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 <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>		per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$		(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$		(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$		(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$		(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$		(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		per \$1000	(16)
17.	Current year proposed operating millage rate		per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$		(18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs		STOP HERE - SIGN AND SUBMIT
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22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>	per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>	per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>	%	(27)

First public budget hearing	Date :	Time :	Place :
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S I G N H E R E	Taxing Authority Certification		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.		
	Signature of Chief Administrative Officer :			Date :	
	Title :		Contact Name and Contact Title :		
	Mailing Address :		Physical Address :		
	City, State, Zip :		Phone Number :	Fax Number :	

Instructions on page 3

**CERTIFICATION OF TAXABLE VALUE
INSTRUCTIONS**

DR-420
R. 5/12
Page 3

“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.

Prior Year Maximum Millage Levy Calculation (Form DR-420MM)



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: 2020	County :			
Principal Authority :	Taxing Authority :			
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	(1)
IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.				
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 2019 , Form DR-420MM, Line 13		per \$ 1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 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 maximum millage rate				
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 <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$		(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$		(7)
8.	Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i>	\$		(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$		(9)
10.	Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>		per \$ 1,000	(10)
Calculate maximum millage levy				
11.	Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i>		per \$ 1,000	(11)
12.	Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>		1.0322	(12)
13.	Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>		per \$ 1,000	(13)
14.	Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>		per \$ 1,000	(14)
15.	Current year adopted millage rate		per \$ 1,000	(15)
16.	Minimum vote required to levy adopted millage: (Check one)			(16)
<input type="checkbox"/>	a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.			
<input type="checkbox"/>	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to adopted rate. Enter Line 15 on Line 17.			
<input type="checkbox"/>	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.			
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.			
17.	The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16).</i>		per \$ 1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$		(18)

Continued on page 2

Taxing Authority :		DR-420MM R. 5/12 Page 2	
19.	Current year adopted taxes <i>(Line 15 multiplied by Line 18, divided by 1,000).</i>	\$	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000).</i>	\$	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM)</i>	\$	(21)
22.	Total current year adopted taxes <i>(Line 19 plus Line 21).</i>	\$	(22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM).</i>	\$	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23).</i>	\$	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input type="checkbox"/> YES <input type="checkbox"/> NO	(25)
S I G N H E R E	Taxing Authority Certification	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.	
	Signature of Chief Administrative Officer :	Date :	
	Title :	Contact Name and Contact Title :	
	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 2020 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 2019 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 2019 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>

Maximum Millage Levy Calculation Final Disclosure (Form DR-420MM)



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: 2020		County :	
Principal Authority :		Taxing Authority :	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input type="checkbox"/> No (1)
IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
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 2019 , Form DR-420MM, Line 13	per \$1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 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 maximum millage rate			
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 <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$	(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i>	\$	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	(9)
10.	Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	per \$1,000	(10)
Calculate maximum millage levy			
11.	Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i>	per \$1,000	(11)
12.	Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>	1.0322	(12)
13.	Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	per \$1,000	(13)
14.	Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	per \$1,000	(14)
15.	Current year adopted millage rate	per \$1,000	(15)
16.	Minimum vote required to levy adopted millage: (Check one)		(16)
<input type="checkbox"/>	a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. <i>Enter Line 13 on Line 17.</i>		
<input type="checkbox"/>	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to adopted rate. <i>Enter Line 15 on Line 17.</i>		
<input type="checkbox"/>	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the adopted rate. <i>Enter Line 15 on Line 17.</i>		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the adopted rate. <i>Enter Line 15 on Line 17.</i>		
17.	The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16).</i>	per \$1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$	(18)

Continued on page 2

Taxing Authority :		DR-420MM R. 5/12 Page 2	
19.	Current year adopted taxes <i>(Line 15 multiplied by Line 18, divided by 1,000).</i>	\$	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000).</i>	\$	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM)</i>	\$	(21)
22.	Total current year adopted taxes <i>(Line 19 plus Line 21).</i>	\$	(22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM).</i>	\$	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23).</i>	\$	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input type="checkbox"/> YES <input type="checkbox"/> NO	(25)
S I G N H E R E	Taxing Authority Certification	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.	
	Signature of Chief Administrative Officer :	Date :	
	Title :	Contact Name and Contact Title :	
	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
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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 2020 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 2019 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 2019 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>

Notice of Proposed Property Taxes (Form DR-474)

DR-474. R. 11/12
Rule 12D-16.002, F.A.C., Eff. 11/12

Owner Name
Owner Address
Owner City, State

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.

Legal Description of Property:

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

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						<i>Enter date, time, and location</i>
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

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.

PROPERTY VALUATION

174
/12

	Last Year	This Year
Market Value		

Taxing Authority*	Assessed Value		Exemptions		Taxable Value	
	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.		

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).

Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessment (Form DR-474N)

DR-474N, R. 11/12
Rule 12D-16.002, F.A.C., Eff. 11/12

Owner Name
Owner Address
Owner City, State

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.

Legal Description of Property:

**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				

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.

PROPERTY VALUATION

	Last Year	This Year
Market Value		

Taxing Authority*	Assessed Value		Exemptions		Taxable Value	
	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.		

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 Advertisement for Date and Time Correction of Property Appraiser's TRIM Notice

NOTICE OF PROPOSED PROPERTY TAXES 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 that 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.

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 *Notice of Proposed Property Taxes* (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 BOCC cannot schedule its hearings on days the school board has hearings scheduled. The school board has first priority of a hearing date and the BOCC 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 should 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 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
- The taxing authority 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 (ss. 200.065(2) and 200.065(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 approved by the taxing authority (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 (see chapter 98-32, Laws of Florida, effective April 29, 1998). 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 multi-county 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.).

When an Executive Order Is Issued for a State of Emergency

In the event of a state of emergency, such as because of an imminent tropical storm or hurricane, or occurrence of other 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:

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

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. When an executive order has been issued, the executive director of the Department of Revenue (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 regard to the TRIM process, such as to:

- 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

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 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).

Example of Advertisement for Rescheduled Hearing Due to State of Emergency

<p style="text-align: center;">Example: RESCHEDULED HEARING regular taxing authority</p> <p style="text-align: center;">---</p> <p style="text-align: center;">NOTICE OF RESCHEDULED HEARING</p> <p style="text-align: center;">The (<u>tentative/final</u>) hearing adopting a millage rate and budget on (<u>hearing date</u>) for the (<u>name of taxing authority</u>) is being rescheduled due to (<u>named storm</u>).</p> <p style="text-align: center;">A rescheduled (<u>tentative/final</u>) budget hearing will be held on:</p> <p style="text-align: center;">(DATE) (TIME) at (MEETING PLACE)</p>

Vote to Adopt Millage

By Majority Vote

The majority vote rate, with one exception, 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 less than 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 in the second step must be equal to or less than the sum in step one to meet maximum millage requirements.

Advertisements

Advertisement Requirements and Recommendations

Taxing authorities are not required to advertise the tentative millage and budget hearing. The 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 taxing authority's geographic boundaries (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)(l), 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 that a reader may view the advertisements simultaneously when the newspaper pages are open on a flat surface.

To eliminate any possible advertising errors which could cause additional advertising expense, it is recommended 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.

The following pages provide samples to guide you for creating advertisements in accordance with Florida statutes and rules. In addition, a sample contract memoranda and affidavit for proof of publication are included.

Be sure to:

- Proof ALL advertisements before publication.
- Check the newspaper's advertising requirements and deadlines.
- Establish a time frame for advertising well in advance.
 - o Publish the final hearing advertisements within 15 days after the tentative budget hearing.
 - o Hold the final hearing two to five days after the ads appear in the newspaper.

Proof of Publication

You must submit a proof of publication for each advertisement. If you created a contract, you may submit that as well, along with the newspaper requirements you specified for *Budget Summary* and *Notice of Budget Hearing* ads and *Budget Summary* and *Notice of Proposed Tax Increase* ads. This workbook provides sample affidavits.

Size Requirements

<i>Budget Summary</i>	No size requirement
<i>Notice of Budget Hearing</i>	No size requirement
<i>Notice of Proposed Tax Increase</i>	Full ¼ page of newspaper
<i>Notice of Continuation</i>	No size requirement

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.

Advertisement Selection Worksheet

To select the appropriate advertisement that accompanies the *Budget Summary* advertisement, calculate the percentage change of rolled-back rate (RBR).

Calculation of Percentage Increase over Rolled-Back Rate

To calculate the percentage change of RBR, use the formula on line 27 of Form DR-420) as follows:

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

For 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 in this example is 15.57 percent.

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

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. Instructions follow.
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. Instructions follow.
3. For the **first-year levy** for a taxing district:
 - Publish a 1/4 page **Notice of Proposed Tax Increase** advertisement with an adjacent *Budget Summary* advertisement.

The **Budget Summary** advertisement must always appear adjacent to either the *Notice of Proposed Tax Increase* or a *Notice of Budget Hearing* advertisement, **not both**.

Instructions for Notice of Proposed Tax Increase Advertisement

Verify that the RBR is greater than 0.00, **meaning** the taxing authority must publish a *Notice of Proposed Tax Increase* advertisement with an adjacent *Budget Summary* advertisement. The percentage increase over the rolled-back rate **must** be included in the resolution or ordinance adopting the millage rate. All legally required information must be published and all procedures followed.

Example of Calculation of Percentage Increase over Rolled-back Rate

Here's another example calculation for the percentage increase over the rolled-back rate. On Form DR-420, [(Line 26 divided by Line 23) - 1.00] x 100.

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

Example:

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 ÷ 3.2235) - 1.00] = .00666977

.00666977 x 100 = **0.66698**

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

Example of Memorandum to Newspaper for Notice of Proposed Tax Increase Advertisement*

MEMORANDUM:

TO: Display Advertising Manager
Advertising Department
Specific Newspaper

FROM: Chief Administrative Officer
Name of Taxing Authority

RE: Newspaper Notice

_____ is required by law to advertise in a newspaper of
(Name of taxing authority)
general paid circulation in the county or in its geographically limited insert a notice of its
intent to adopt a millage rate and budget.

The enclosed advertisements are to appear in your newspaper **exactly** following the
enclosed instructions. Please sign and return a copy to the above taxing authority.

Signature of 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 of Instructions to Newspaper for Notice of Tax Increase Advertisement*

The _____ is required by law to advertise in a newspaper of
(Name of taxing authority)
of general paid circulation in the county or in its geographically limited insert a notice of
its intent to adopt a final millage rate and budget. A public hearing to finalize the budget
and adopt a millage rate will take place two to five days after the day that the
advertisement is first published.

Please run the enclosed advertisements **exactly** as instructed below.

1. To appear _____, or as near to this date as possible.
(First date ad can appear)

However, 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.
5. 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)

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)

1. Size requirement - a **full 1/4 page** of the newspaper
2. 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 of Proof of Publication Affidavit
To Be Completed by Newspapers
For Notice of Proposed Tax Increase and Budget
Summary**

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 appeared _____,
who on oath says that he or she is _____ of the _____,
a newspaper published in _____ County, Florida; that the attached
copy of advertisement, being a **NOTICE OF PROPOSED TAX INCREASE AND
BUDGET SUMMARY** in the matter of in the _____ Court, was published in said
newspaper in the issues of

_____.

Affiant further says that the said _____
is a newspaper published at _____, in said
_____ County, Florida, and that newspaper has been continuously
published in _____ County, Florida, each
_____ and has been entered as second-class mail matter
at the post office in _____, in _____
County, Florida, for a period of 1 year next preceding the first publication of the attached
copy of advertisement; and affiant further says that he or she has neither paid nor
promised any person, firm or corporation any discount, rebate, commission, or refund
for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this _____ day of _____, 20____, by
_____, who is personally known to me or who has
produced (type of identification) as identification.

(Signature of Notary Public)

(Print, Type, or Stamp Commissioned Name of Notary Public)

(Notary Public)

Example Advertisement for *Notice of Proposed Tax Increase*

Use 100 percent of tax levies in the advertisement, in the format shown 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	\$ <u>XX,XXX,XXX</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ <u>XX,XXX,XXX</u>
C. Actual property tax levy	\$ <u>XX,XXX,XXX</u>
This year's proposed tax levy	\$ <u>XX,XXX,XXX</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.	

Use this ad if your taxing authority's tentatively adopted millage rate is **greater than** the current year rolled-back rate. Hold the final hearing two to five days after advertising.

The *Notice of Proposed Tax Increase* ad must:

- Be a **quarter 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
- Show 100 percent of tax levies

Example of Tax Increase Advertisement when Last Year's Actual Levy Less Than Initially Proposed Levy

Use 100 percent of tax levies in the advertisement, as in the example 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	\$ <u>47,969</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ <u>3,833</u>
C. Actual property tax levy	\$ <u>44,136</u>
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 Forms DR-420 line 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.

Prior Year Certification of Taxable Value (Form DR-420)



Reset Form

Print Form

CERTIFICATION OF TAXABLE VALUE

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

Year :	County :
Principal Authority :	Taxing Authority :

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	(1)
2.	Current year taxable value of personal property for operating purposes	\$	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	(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.)	\$	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES <input type="checkbox"/> 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	<input type="checkbox"/> YES <input type="checkbox"/> NO	Number (9)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	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 <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>		per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$		(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$		(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$		(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$		(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$		(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		per \$1000	(16)
17.	Current year proposed operating millage rate		per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$		(18)

Continued on page 2

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs		STOP HERE - SIGN AND SUBMIT
--	---	------------------------------------

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		per \$1,000 (23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		per \$1,000 (26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		% (27)

First public budget hearing	Date :	Time :	Place :
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S I G N H E R E	Taxing Authority Certification		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.		
	Signature of Chief Administrative Officer :			Date :	
	Title :		Contact Name and Contact Title :		
	Mailing Address :		Physical Address :		
	City, State, Zip :		Phone Number :		Fax Number :

Instructions on page 3

Example of Advertisement for Tax Increase when Last Year's Actual Levy Greater Than Initially Proposed Levy

Use 100 percent of tax levies, as 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	\$ <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.....	\$ <u>3,822,183</u>
This year's proposed tax levy	\$ <u>3,685,183</u>
All concerned citizens are invited to attend a public hearing on the tax increase to be held on:	
<p>(DATE) (TIME) at (MEETING PLACE)</p>	
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 Forms DR-420 line 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 of Tax Increase Advertisement for Multi-County and Water Management District

Use 100 percent of tax levies, as 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.....	\$ <u>529,023</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ <u>1,878</u>
C. Actual property tax levy.....	\$ <u>527,145</u>
This year's proposed tax levy	\$ <u>605,741</u>
<p>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)</p>	
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 Forms DR-420 line 11 if you have MSTUs or dependent special districts)

This year's proposed tax levy:

\$605,741 (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.

Instructions for Budget Hearing Advertisement

When the percent change of rolled-back rate is **less than or equal to 0.00**, publish a *Notice of Budget Hearing* advertisement. Verify that the rolled back rate is 0.00 or less using the *Certification of Taxable Value*, (Form DR-420), and calculating [(Line 26 ÷ Line 23) - 1.00] x 100. This is the same as: [(Current year aggregate millage rate ÷ current year aggregate rolled-back rate) - 1.00] x 100.

Example:

Line 26 (or millage adopted at first hearing)	3.2750 per \$1,000
Line 23 (rolled-back rate)	3.2800 per \$1,000
[(3.2750 ÷ 3.2800) - 1.00]	= -0.00152439
-0.00152439 x 100	= -0.15244
The percentage increase over the rolled-back rate = -0.15%	

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

Example of Memorandum to Newspaper for Budget Hearing Advertisement

MEMORANDUM:

TO: Display Advertising Manager
Advertising Department
Specific Newspaper

FROM: Chief Administrative Officer
Name of Taxing Authority

RE: Newspaper Notice

_____ is required by law to advertise in a newspaper of
(Name of taxing authority)
general paid circulation in the county or in its geographically limited insert a notice of its
intent to adopt a millage rate and budget.

The enclosed advertisements are to appear in your newspaper **exactly** following the
enclosed instructions. Please sign and return a copy to the above taxing authority.

Signature of Display Advertising Manager

Date

Sincerely,

Chief Administrative Officer

CAO
cc: Advertising Director
Attachments

Example of Instructions to Newspapers for Notice of Budget Hearing

The _____ is required by law to advertise in a newspaper
(Name of taxing authority)
of general paid circulation in the county or in its geographically limited insert a notice of its intent to adopt a final millage rate and budget. A public hearing to finalize the budget and adopt a millage rate will take place not less than two days or more than five days after the day that the advertisement is first published.

Please run the enclosed advertisements **exactly** as instructed below.

1. To appear _____, or as near to this date as possible.
(First date ad can appear)

However, 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.
5. 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)

Proof of publication should state each advertisement.

6. Both ads will run for one day only.

A. **Notice of Budget Hearing** (example enclosed)

1. There is no size requirement.

B. **Budget Summary Ad** (example enclosed)

1. There is no size requirement.
2. This ad must appear **adjacent** to the *Notice of Budget Hearing*.

Example of Proof of Publication Affidavit To Be Completed by Newspapers for Notice of Budget Hearing

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 appeared _____, who on oath says that he or she is _____ of the _____, a newspaper published in _____ County, Florida; that the attached copy of advertisement, being a **NOTICE OF BUDGET HEARING AND BUDGET SUMMARY** in the matter of in the _____ Court, was published in said newspaper in the issues of _____.

Affiant further says that the said _____ is a newspaper published at _____, in said _____ County, Florida, and that newspaper has been continuously published in _____ County, Florida, each _____ and has been entered as second-class mail matter at the post office in _____, in _____ County, Florida, for a period of 1 year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission, or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this _____ day of _____, 20____, by _____, who is personally known to me or who has produced (type of identification) as identification.

(Signature of Notary Public)

(Print, Type, or Stamp Commissioned Name of Notary Public)

(Notary Public)

Example of Advertisement for Notice of Budget Hearing Ad for 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:

(DATE)
(TIME)
at
(MEETING PLACE)

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:

$$[(\text{current year aggregate tentative millage} \div \text{current year aggregate rolled-back rate}) - 1.00] \times 100 = \text{percent change of the rolled-back rate}$$

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

The *Notice of Budget Hearing* ad should:

- Have an adjacent *Budget Summary* ad
- **Not** be 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 that conflict with or contradict the required publications

Advertising Time Frame

- 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. Example:

Example of Advertisement for Notice of Budget Hearing Ad for Multi-County and Water Management Districts

NOTICE OF BUDGET HEARING

The _____ (*name of taxing authority*) _____ has tentatively adopted a budget for _____ (*fiscal year*) _____.

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:

$[(\text{current year aggregate tentative millage} \div \text{current year aggregate rolled-back rate}) - 1.00] \times 100 = \text{percent change of the rolled-back rate}$

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

The Notice of Budget Hearing ad will:

- Have an adjacent *Budget Summary* ad
- **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 that conflict with or contradict the required publications

Advertising Time Frame

- 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

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. It must also display 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)(l), F.S.).

The *Budget Summary* advertisement must present all proposed budgets and state all tentative millages (ss. 200.065(3)(l) and 129.03(3)(b), F.S.). The 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. There are no size requirements.

The Budget Summary advertisement must:

- Show all tentatively adopted millage rates:
 - General Fund
 - Dependent District
 - MSTU
 - Voted Debt Service
- Show all funds
- Have a balanced budget
 - All funds should balance.
 - 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**)
- Comply with sections 129 and 166, F.S., and all statutory budget requirements
- Have at least 95% of ad valorem taxes included in the budget for each millage rate shown.
- Not be in the legal or classified section of the newspaper

Ad valorem calculations

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 x 4.4205 x .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 DR-420DEBT x millage x .95 = Minimum Ad Valorem Debt Taxes

\$11,252,100 x 1.0000 x .95 (per \$1,000) = \$10,689

Example of Calculation of 95 Percent Ad Valorem Proceeds

Each millage rate must include at least 95 percent ad valorem proceeds in the budget. For example, for a Town in Florida that is a taxing authority, here's the calculation for 95% of ad valorem proceeds:

Line 4 (DR-420) x .95 x Tentative/Advertised Millage = MINIMUM REQUIREMENT

Line 4 (DR-420DEBT) x .95 x Tentative/Advertised Debt Millage = MINIMUM REQUIREMENT

Line 4, Form DR-420		Millage	
\$11,252,100	x .95	x 4.4205 per \$1,000	= \$47,253
Line 4, Form DR-420DEBT			
<u>\$11,252,100</u>	x .95	x 1.0000 per \$1,000	= <u>\$10,689</u>

TOTAL \$57,942

Minimum ad valorem proceeds to include in the budget:

\$47,253	4.4205	= Millage Rate	
<u>\$10,689</u>	<u>1.0000</u>	= Voted Debt Service	
<u>\$57,942</u>	Total minimum ad valorem proceeds included in the budget		

MILLAGE	OPERATING	DEP/MSTU/DEBT
Proposed	4.4205	1.0000
Tentative/advertised	4.4205	1.0000

Statement for Budget Increase

Include the following 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.

Calculation:

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

Is this amount greater than zero? If so, use this statement:

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.)

Example of Advertisement for Budget Summary with Budget Increase

Example: Budget Summary Ad With Budget Increase

BUDGET SUMMARY									
Town of Florida - <u>Current Fiscal Year</u>									
*THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of taxing authority) ARE (percent rounded to one decimal) MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.									
ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS	
General fund	4,4205								
Voted fund	1,0000								
Taxes:	Millage per \$1000								
Ad Valorem Taxes	4,4205	47,253						47,253	
Ad Valorem Taxes	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					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	\$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		\$60,225	
Internal 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 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 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 of Advertisement for Budget Summary without Budget Increase

BUDGET SUMMARY									
Town of Florida - Current Fiscal Year									
General fund	4,4205								
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								
Ad Valorem Taxes	5,6500	47,253						47,253	
Ad Valorem Taxes	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					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	\$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					17,339	
Human Services	17,765	15,325		3,450		23,685		60,225	
Internal 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 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 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 first year, use the example with no budget increase.

Recessed Hearing Information

If circumstances beyond the taxing authority's control cause the hearing to be recessed (**not adjourned**), the taxing authority must publish a *Notice of Continuation* in a newspaper of general paid circulation in the county.

The *Notice of Continuation* will be published two to five days before the taxing authority continues the hearing and will state the:

- Date
- Time
- Place for the continuation of the hearing (s. 200.065(2)(e)2., F.S.)

If the taxing authority publishes a *Notice of Continuation*, include the entire page of the newspaper and proof of publication in the TRIM package.

Example Advertisement for Recessed Tentative/Final Hearing

<p style="text-align: center;">NOTICE OF CONTINUATION</p> <p style="text-align: center;">The Tentative/Final Budget Hearing held on <i>(Date of Hearing)</i></p> <p style="text-align: center;">for the <i>(Name of Taxing Authority)</i> was recessed and will be continued on</p> <p style="text-align: center;"><i>(Date, Time, and Location of New Hearing)</i> (INCLUDE NAME OF TOWN)</p>

- 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* (Form DR-487, TRIM package).

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 (DR-420), recalculate the percentage change of RBR.
 - **Calculation:** [(tentative/final millage rate ÷ RBR) - 1.00] x 100
- For each millage rate adopted
 - 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

The resolution should include the percentage increase over millage rate and RBR. The taxing authority must complete a resolution/ordinance for the tentative hearing and the final hearing.

Forward the resolution/ordinance adopting the **final** millage rate to the property appraiser, tax collector, and Department of Revenue within three days of adoption.

Include the resolution/ordinance adopting the final millage rate in the *Certification of Compliance* within 30 days of the final budget hearing. When submitting an electronic copy of the final millage resolution or ordinance to the Department please use the following email address: TRIM@floridarevenue.com. A municipality must adopt its budget by ordinance or resolution unless otherwise specified in its charter (s. 166.241(2), F.S.).

Example of Resolution/Ordinance Adopting a Millage Rate

Resolution/Ordinance Number 98-01

A (RESOLUTION/ORDINANCE) OF THE (NAME OF TAXING AUTHORITY) OF _____ COUNTY, FLORIDA, ADOPTING THE (TENTATIVE/FINAL) LEVYING OF AD VALOREM TAXES FOR _____ COUNTY FOR FISCAL YEAR _____; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the (name of taxing authority) _____ of _____ County, Florida, on (Date) _____, adopted Fiscal Year (Tentative/Final) Millage Rates following a public hearing as required by Florida Statute 200.065;

WHEREAS, the (name of taxing authority) of _____ County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within _____ County has been certified by the County Property Appraiser to the (name of taxing authority) as \$ _____.

NOW, THEREFORE, BE IT RESOLVED by the (name of taxing authority) of _____ County, Florida, that:

1. The FY _____ operating millage rate is _____ mills, which is greater than the rolled-back rate of _____ mills by _____%.
2. The voted debt service millage is _____.
3. This (resolution/ordinance) will take effect 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 must state the percent decrease.

Percentage Increase over Rolled-Back Rate

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

$$[(\text{Current year aggregate millage rate} \div \text{current year aggregate rolled-back rate}) - 1.00] \times 100$$

Certification of Taxable Value (Form DR-420)

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

Example:

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

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

$$.0565 \times 100 = \mathbf{5.6503}$$

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 for Resolution/Ordinance Adopting a Budget

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

Example:

Resolution/Ordinance Number 98-02

A (RESOLUTION/ORDINANCE) OF THE (NAME OF TAXING AUTHORITY) OF _____ COUNTY, FLORIDA, ADOPTING THE (TENTATIVE/FINAL) BUDGET FOR FISCAL YEAR _____; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the (name of taxing authority) of _____ County, Florida, on , held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the (name of taxing authority) of _____ County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year _____ in the amount of \$_____.

NOW, THEREFORE, BE IT RESOLVED by the (name of taxing authority) of _____ County, Florida, that:

1. The Fiscal Year _____ (Tentative/Final) Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this _____ Day of _____.
Time Adopted _____ PM

(NAME OF TAXING AUTHORITY)

Chairman

ATTEST:

Certification of Compliance (Form DR-487)



CERTIFICATION OF COMPLIANCE
Chapter 200, Florida Statutes
and Sections 218.23 and 218.63, Florida Statutes

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

Check if E-TRIM Participant

FISCAL YEAR :	County :															
<input type="checkbox"/> Check if new address																
Taxing Authority :	Taxing authorities must file the DR-487 with the required attachments within 30 days of the final hearing. Send completed "TRIM" Compliance packages by :															
Mailing Address :	<table style="width: 100%; border: none;"> <tr> <td style="text-align: center; width: 50%;">Mail</td> <td style="text-align: center; width: 50%;">Certified or Overnight Delivery</td> </tr> <tr> <td style="font-size: small;">Florida Department of Revenue Property Tax Oversight - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000</td> <td style="font-size: small;">Florida Department of Revenue Property Tax Oversight - TRIM Section 2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, Florida 32399-0216</td> </tr> </table>	Mail	Certified or Overnight Delivery	Florida Department of Revenue Property Tax Oversight - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000	Florida Department of Revenue Property Tax Oversight - TRIM Section 2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, Florida 32399-0216											
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Physical Address :	Trim package submission e-mail address: ptotrimpackages@floridarevenue.com															
City, State, Zip :																
Date of Final Hearing :																
<p style="text-align: center;">All Taxing Authorities, Except School Districts E-TRIM Participants only need to submit items 1-3</p> <p>WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:</p> <p><input type="checkbox"/> 1. Proof of Publication from the newspaper for all newspaper advertisements.</p> <p><input type="checkbox"/> 2. Ordinance or Resolution: a. Adopting the final millage rate, with percent change of rolled-back rate shown and b. Adopting the final budget, indicating order of adoption. DO NOT SEND ENTIRE BUDGET.</p> <p><input type="checkbox"/> 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. COUNTIES ONLY: DR-529, <i>Notice - Tax Impact of the Value Adjustment Board</i>, within 30 days of completion.</p> <p><input type="checkbox"/> 4. Copy of DR-420, <i>Certification of Taxable Value</i>, include DR-420TIF, <i>Tax Increment Adjustment Worksheet</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i>, if applicable.</p> <p><input type="checkbox"/> 5. DR-420MM, <i>Maximum Millage Levy Calculation Final Disclosure</i>.</p> <p><input type="checkbox"/> 6. DR-487V, <i>Vote Record for Final Adoption of Millage Levy</i>.</p> <p><input type="checkbox"/> 7. DR-422, <i>Certification of Final Taxable Value,**</i> and DR-422DEBT <i>Certification of Final Voted Debt Millage</i>, if applicable.</p> <p style="text-align: center; font-size: x-small;">*(See Rule 12D-17.004(2)(a), F.A.C.)</p>	<p style="text-align: center;">School Districts E-TRIM Participants only need to submit items 1-4</p> <p>WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:</p> <p><input type="checkbox"/> 1. ESE 524, <i>Millage Resolution</i>.</p> <p><input type="checkbox"/> 2. Resolution or Ordinance Adopting Budget, indicating order of adoption.</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> 4. Proof of Publication from the newspaper for all newspaper advertisements.</p> <p><input type="checkbox"/> 5. Copy of DR-420S, <i>Certification of School Taxable Value</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i>, if applicable.</p> <p><input type="checkbox"/> 6. DR-422, <i>Certification of Final Taxable Value**</i> and DR-422DEBT, <i>Certification of Final Voted Debt Millage</i>, if applicable.</p> <p style="text-align: center; font-size: x-small;">*(See Rule 12D-17.004(2)(b), F.A.C.)</p>															
<p>**If you have not received the DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. If you do not include all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F. S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63. F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.</p>																
S I G N H E R E	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Taxing Authority Certification</td> <td colspan="2">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.</td> </tr> <tr> <td>Signature of Chief Administrative Officer :</td> <td colspan="2">Date :</td> </tr> <tr> <td><input type="checkbox"/> Mr. <input type="checkbox"/> Ms.</td> <td>Print Name of Chief Administrative Officer :</td> <td>Title :</td> </tr> <tr> <td>Contact Name and Contact Title :</td> <td><input type="checkbox"/> Check if new contact</td> <td>E-mail Address :</td> </tr> <tr> <td>Phone Number :</td> <td colspan="2">Fax Number :</td> </tr> </table>	Taxing Authority Certification	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.		Signature of Chief Administrative Officer :	Date :		<input type="checkbox"/> Mr. <input type="checkbox"/> Ms.	Print Name of Chief Administrative Officer :	Title :	Contact Name and Contact Title :	<input type="checkbox"/> Check if new contact	E-mail Address :	Phone Number :	Fax Number :	
Taxing Authority Certification	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.															
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Phone Number :	Fax Number :															

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

Maximum Millage Levy Calculation Final Disclosure (Form DR-420MM)



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 :	
Principal Authority :		Taxing Authority :	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input type="checkbox"/> No (1)
IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
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 , Form DR-420MM, Line 13	per \$1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 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 maximum millage rate			
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 <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$	(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i>	\$	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	(9)
10.	Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	per \$1,000	(10)
Calculate maximum millage levy			
11.	Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i>	per \$1,000	(11)
12.	Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>	1.0443	(12)
13.	Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	per \$1,000	(13)
14.	Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	per \$1,000	(14)
15.	Current year adopted millage rate	per \$1,000	(15)
16.	Minimum vote required to levy adopted millage: (Check one)		(16)
<input type="checkbox"/>	a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.		
<input type="checkbox"/>	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to adopted rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.		
17.	The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16).</i>	per \$1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$	(18)

Continued on page 2

Taxing Authority :		DR-420MM R. 5/12 Page 2	
19.	Current year adopted taxes <i>(Line 15 multiplied by Line 18, divided by 1,000).</i>	\$	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000).</i>	\$	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM)</i>	\$	(21)
22.	Total current year adopted taxes <i>(Line 19 plus Line 21).</i>	\$	(22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM).</i>	\$	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23).</i>	\$	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input type="checkbox"/> YES <input type="checkbox"/> NO	(25)
S I G N H E R E	Taxing Authority Certification	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.	
	Signature of Chief Administrative Officer :	Date :	
	Title :	Contact Name and Contact Title :	
	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>

Vote Record for Final Adoption of Millage Levy (Form DR-487V)



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 :		County :		
Principal Authority :		Taxing Authority :		
Please list ALL members of the taxing authority governing body and their vote on the resolution or ordinance stating the millage rate to be levied and adopted at their final hearing (s. 200.065(2)(d), F.S.). Depending on the size of the governing body, all lines may not be needed.				
	Name	Yes	No	Not Present or Not Voting
1.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Attach additional sheets, if necessary.		FINAL VOTE TOTALS :		
S I G N H E R E	Taxing Authority Certification		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.	
	Signature of Chief Administrative Officer :		Date :	
	Title :		Contact Name and Contact Title:	
	Mailing Address :		Physical Address	
	City, State, Zip		Phone Number :	Fax Number :

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>

Value Adjustment Board and Certification of Final Taxable Value (Form DR-422)

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 Value Adjustment Board (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.

- 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 BOCC 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

Certification of Final Taxable Value (Form DR-422)



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 :	Is VAB still in session? <input type="checkbox"/> Yes <input type="checkbox"/> No
Principal Authority :		Check type : <input type="checkbox"/> School District <input type="checkbox"/> County <input type="checkbox"/> Municipality <input type="checkbox"/> Independent Special District <input type="checkbox"/> Water Management District
Taxing Authority :		Check type : <input type="checkbox"/> Principal Authority <input type="checkbox"/> MSTU <input type="checkbox"/> Dependent Special District <input type="checkbox"/> Water Management District Basin

SECTION I : COMPLETED BY PROPERTY APPRAISER

1. Current year gross taxable value from Line 4, Form DR-420	\$	(1)
2. Final current year gross taxable value from Form DR-403 Series	\$	(2)
3. Percentage of change in taxable value <i>(Line 2 divided by Line 1, minus 1, multiplied by 100)</i>		% (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 correct to the best of my knowledge.
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 district		per \$1,000 (4b)
4c. Municipal service taxing unit (MSTU)		per \$1,000 (4c)
4d. Independent Special District		per \$1,000 (4d)
4e. School district	Required Local Effort	per \$1,000 (4e)
	Capital Outlay	per \$1,000
	Discretionary Operating	per \$1,000
	Discretionary Capital Improvement	per \$1,000
	Additional Voted Millage	per \$1,000
4f. Water management district	District Levy	per \$1,000 (4f)
	Basin	per \$1,000

Are you going to adjust adopted millage ?	<input type="checkbox"/> YES	<input type="checkbox"/> NO	If No, STOP HERE, Sign and Submit.
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Continued on page 2

Taxing Authority :		DR-422 R. 5/13 Page 2		
COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1% . (s. 200.065(6), F.S.)				
5.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000)</i>	\$	(5)	
6.	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) <i>(Line 5 divided by Line 2 multiplied by 1,000)</i>	per \$1000	(6)	
MSTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)				
7.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)</i>	\$	(7)	
8.	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) <i>(Line 7 divided by Line 2, multiplied by 1,000)</i>	per \$1000	(8)	
S I G N H E R E	Taxing Authority Certification		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.	
	Signature of Chief Administrative Officer :		Date :	
	Title :	Contact Name and Contact Title :		
	Mailing Address :		Physical Address :	
	City, State, Zip :		Phone Number :	Fax Number :

INSTRUCTIONS

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

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>

Certification of Final Voted Debt Millage (Form DR-422DEBT)



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? <input type="checkbox"/> Yes <input type="checkbox"/> No
Principal Authority :		Check type : <input type="checkbox"/> County <input type="checkbox"/> Municipality <input type="checkbox"/> School District <input type="checkbox"/> Independent Special District <input type="checkbox"/> Water Management District
Taxing Authority :		Check type : <input type="checkbox"/> MSTU <input type="checkbox"/> Principal Authority <input type="checkbox"/> Water Management District Basin <input type="checkbox"/> Dependent Special District

LEVY DESCRIPTION :

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year gross taxable value from Line 4, Form DR-420DEBT	\$	(1)
2.	Final current year gross taxable value from Form DR-403 Series	\$	(2)
3.	Percentage of change in taxable value <i>(Line 2 divided by Line 1, minus 1, multiplied by 100)</i>	%	(3)

The taxing authority must complete this form and return it to the property appraiser by : _____ A.M.
Time Date

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	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-.

Voted debt service millage adopted by resolution or ordinance at final budget hearing under s. 200.065(2)(d), F.S.

4a.	Voted debt service millage	per \$1,000	(4a)
4b.	Other voted millage (in excess of the millage cap and not more than two years)	per \$1,000	(4b)

Are you adjusting the Voted Debt Service Millage? Yes No **If No, STOP HERE, sign and submit.**

COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the voted debt millage rate only if the percentage on Line 3 is greater than plus or minus 1% . (s. 200.065(6), F.S.)

5.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4a or 4b, as applicable, divided by 1,000)</i>	\$	(5)
6.	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) <i>(Line 5 divided by Line 2 multiplied by 1,000)</i>	per \$1000	(6)

MSTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the voted debt millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)

7.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4a, or 4b as applicable, divided by 1,000)</i>	\$	(7)
8.	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) <i>(Line 7 divided by Line 2, multiplied by 1,000)</i>	per \$1000	(8)

Continued on page 2

Taxing Authority :		DR-422DEBT R. 5/11 Page 2
S I G N H E R E	Taxing Authority Certification	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.
	Signature of Chief Administrative Officer :	
	Date :	
	Title :	Contact Name and Contact Title :
	Mailing Address :	Physical Address :
City, State, Zip :	Phone Number :	Fax Number :

**CERTIFICATION OF FINAL VOTED DEBT MILLAGE
INSTRUCTIONS**

SECTION I: Property Appraiser

1. 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>

2020 Top Infractions and Violations

1. Incorrect verbiage in advertisement
2. Tax levy incorrect/percent increase incorrect
3. Late package
4. Ad valorem proceeds not shown or incorrect
5. Wrong size advertisement

TRIM Infractions/Violations Comparison Analysis

#	INFRACTIONS/VIOLATIONS	2015	2016	2017	2018	2019	2020
1	MILLAGE NOT SHOWN/INCORRECT	3	3	1	5	3	1
2	WRONG SIZE ADVERTISEMENT	7	10	9	2	9	6
3	AD VALOREM PROCEEDS NOT SHOWN/INCORRECT	9	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	6	9	6	4	3	0
	TOTAL MAX MILLAGE VIOLATIONS	1	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

Department of Revenue TRIM Compliance Section

TRIM Staff	Phone Number
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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
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TRIM Package Submission Email:	ptotrimpackages@floridarevenue.com
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Web Address	http://floridarevenue.com/property/Pages/TRIM.aspx
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Fax Number	(850) 617-6115
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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 Delivery)

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

