

School Districts  
2021  
User Guide  
for  
Truth in Millage  
(TRIM) Compliance



Florida Department of Revenue  
Property Tax Oversight  
2021

4/28/21

# Table of Contents

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|   |    |
|---|----|
| Scope .....   | 1  |
| TRIM Comparison Analysis .....  | 2  |
| Checklist.....  | 3  |
| <br>  |    |
| Definitions .....   | 4  |
| <br>  |    |
| School District TRIM Timetable and Important Dates                                    |    |
| School District TRIM Timetable .....  | 6  |
| School District Certification Date Examples .....                                     | 10 |
| School District TRIM Timetable .....  | 11 |
| Memorandum from General Counsel .....   | 13 |
| School District TRIM Flowchart .....  | 21 |
| <br>  |    |
| <i>Certification of School Taxable Value (Form DR-420S)</i>                           |    |
| Requirements .....  | 22 |
| Example: Completed Form DR-420S.....  | 24 |
| Example: Form DR-420DEBT .....  | 27 |
| <br>  |    |
| Advertising Requirements  |    |
| Advertisement Size Requirements.....  | 28 |
| Newspaper Requirements .....  | 29 |
| Example: <i>Notice of Proposed Tax Increase</i> .....                                 | 30 |
| Example: <i>Notice of Budget Hearing</i> .....  | 31 |
| Example: Proof of Publication .....   | 32 |
| Advertising Requirements.....   | 33 |
| Example: <i>Notice of Proposed Tax Increase</i> .....                                 | 34 |
| Example: Completed <i>Notice of Proposed Tax Increase</i> .....                       | 35 |
| TRIM Spreadsheet – Prior Year.....  | 36 |
| Example: Prior Year <i>Certification of School Taxable Value (Form DR-420S)</i> ..... | 37 |
| Example: <i>Notice of Proposed Tax Increase</i> .....                                 | 40 |
| Example: <i>Notice of Budget Hearing</i> .....  | 41 |
| Example: <i>Notice of Tax for School Capital Outlay</i> .....                         | 42 |
| Example: <i>Amended Notice of Tax for School Capital Outlay</i> .....                 | 45 |
| Example: <i>Budget Summary</i> .....  | 46 |
| <i>Budget Summary Advertising Requirements</i> .....                                  | 47 |
| Advertisement Time Frame.....   | 49 |
| Verbatim Record of Proceedings .....  | 50 |
| Example: <i>Notice of Continuation: Recessed Tentative/Final Hearing</i> .....        | 51 |
| Example: <i>Notice of Rescheduled Hearing: Recessed Tentative/Final Hearing</i> ..... | 52 |
| <br>  |    |
| Hearing Requirements  |    |
| Scheduling and Advertising .....  | 53 |
| At the Hearing.....   | 53 |
| Final Resolution/Ordinance.....   | 53 |
| Recessed Hearing Information.....   | 54 |
| Executive Order Information .....   | 55 |

|  |     |
|--|-----|
| <i>Certification of Final Taxable Value</i> (Form DR-422)  |     |
| Requirements .....   | 56  |
| DR-422DEBT Requirements.....   | 57  |
| Example: <i>Certification of Final Taxable Value</i> (Form DR-422) .....                             | 58  |
| Example: <i>Certification of Final Voted Debt Millage</i> (Form DR-422DEBT).....                     | 60  |
| <br>Compliance Submission  |     |
| Requirements for <i>Certification of Compliance</i> .....  | 62  |
| Electronic Submission of TRIM Compliance Package .....   | 63  |
| School District's Current Year Total Proposed Rate as a Percent Change of Rolled-<br>Back Rate ..... | 64  |
| Department of Revenue TRIM Compliance Section .....  | 65  |
| Example: <i>Certification of Compliance</i> (Form DR-487) .....                                      | 66  |
| <br>Non-Compliance Requirements  |     |
| Non-Compliance Re-Advertising Requirements .....   | 67  |
| Example: <i>Non-Compliance Notice of Proposed Tax Increase</i> .....                                 | 68  |
| Example: <i>Non-Compliance Notice of Budget Hearing</i> .....  | 69  |
| <br>Value Adjustment Board.....  | 70  |
| <br>Miscellaneous Information  |     |
| Fax Information.....   | 72  |
| Fax Transmittal Sheet .....  | 73  |
| Department of Revenue TRIM Compliance Section .....  | 74  |
| <br>Florida Statutes and Florida Administrative Code   |     |
| Section 200.065, Florida Statutes .....  | 75  |
| Chapter 12D-17, Florida Administrative Code .....  | 75  |
| <br>Forms and Sample Resolutions   |     |
| Forms List.....  | 76  |
| DR-487 .....   | 77  |
| DR-420S .....  | 78  |
| DR-420DEBT .....   | 81  |
| DR-422 .....   | 82  |
| DR-422DEBT .....   | 84  |
| DR-474 .....   | 86  |
| DR-474N.....   | 90  |
| Example: Resolution Adopting Tentative Millage Rates.....  | 94  |
| Example: Resolution Adopting Tentative Budget.....   | 95  |
| Example: <i>Resolution Determining Revenues and Millage Levied</i> (ESE 524) .....                   | 96  |
| Example: Resolution Adopting Final Budget.....   | 98  |
| School District's Current Year Total Proposed Rate as a Percent Change of Rolled-<br>Back Rate ..... | 99  |
| <br>TRIM Contact Information .....   | 100 |

## **Scope**

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

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

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

## **TRIM Comparison Analysis**

| #  | INFRACTIONS/VIOLATIONS                         | 2015       | 2016       | 2017       | 2018       | 2019       | 2020       |
|----|--|------------|------------|------------|------------|------------|------------|
| 1  | MILLAGE NOT SHOWN/INCORRECT                    | 3          | 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          |
|    | <b>TOTAL VIOLATIONS</b>                        | <b>28</b>  | <b>57</b>  | <b>32</b>  | <b>34</b>  | <b>22</b>  | <b>11</b>  |
|    | <b>TOTAL INFRACTION</b>                        | <b>83</b>  | <b>91</b>  | <b>125</b> | <b>84</b>  | <b>119</b> | <b>103</b> |
|    | <b>TOTAL COMPLIANCE</b>                        | <b>533</b> | <b>501</b> | <b>488</b> | <b>526</b> | <b>506</b> | <b>530</b> |
|    | <b>TOTAL NUMBER OF TAXING AUTHORITIES</b>      | <b>644</b> | <b>643</b> | <b>644</b> | <b>644</b> | <b>646</b> | <b>645</b> |

## Checklist – School Districts

|   |            |             |
|---|------------|-------------|
| DR-487 RECEIVED    YES <input type="checkbox"/> NO <input type="checkbox"/> | Year :     | Select Year |
| Select School District  |            |             |
|   | DATE :     |             |
| <b>WORKSHEET - SCHOOLS</b>  | REVIEWER : |             |

### DR420S

| <b>MISCELLANEOUS</b>   | <b>YES</b> | <b>NO</b> |
|--|------------|-----------|
| 1) Was the TRIM package received within 30 days of the final hearing (date on form DR-420S)?   |            |           |
| 2) Was proof of publication provided for all ads?  |            |           |
| 3) Was the entire page of the newspaper submitted?   |            |           |
| 4) Were the ads in the correct newspaper section?  |            |           |
| 5) Was % increase RBR indicated on form ESE-524?   |            |           |
| 6) Were at least 96% of ad Valorem proceeds used on form ESE-524 (Millage Resolution, Line b)?   |            |           |
| 7) Was a resolution adopting the budget included, indicating order of adoption?  |            |           |
| 8) Were the correct ads published?   |            |           |
| 9) Were the ads separate and adjacent?   |            |           |
| 10) Was the tentative hearing advertised within 29 days of certification?  |            |           |
| 11) Were the hearings held two to five after publication?  |            |           |
| 12) Were the hearings held after 5:00 p.m. and not on Sunday?  |            |           |
| 13) Do millage rates on form ESE-524 match DOE millage rates ?   |            |           |
| Newspaper ads could be published prior to completion of DR-420S.   |            |           |
| <b>BUDGET SUMMARY AD - All school districts must publish this ad.</b>  | <b>YES</b> | <b>NO</b> |
| 1) Were the correct proposed millage rates shown?  |            |           |
| 2) Did the ad use correct wording? If no, minor? _____ Major? _____  |            |           |
| <b>NOTICE OF PROPOSED TAX INCREASE AD - Published when proposed millage in BS ad exceeds the R/B rate</b>  | <b>YES</b> | <b>NO</b> |
| 1) Was the ad 1/4 page?  |            |           |
| 2) Were the tax levies/percentages correct?  |            |           |
| 3) Did the ad use correct wording and format? If no, minor? _____ Major? _____   |            |           |
| <b>NOTICE OF BUDGET HEARING AD - Published when proposed millage is = or &lt; RBR.</b>   | <b>YES</b> | <b>NO</b> |
| 1) Did the ad use correct wording?   |            |           |
| 2) Is the proposed millage rate equal to or less than RBR?   |            |           |
| <b>NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY - Ad required when millage levied for capital outlay.</b>   | <b>YES</b> | <b>NO</b> |
| 1) Was the ad 1/4 page?  |            |           |
| 2) Did the ad use correct wording, format and categories? If no, minor? _____ Major? _____   |            |           |
| 3) Was the millage stated correctly?   |            |           |
| 4) Was the number of buses listed?   |            |           |
| <b>AMENDED NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY AD- this is published when there are changes in the current or prior year's Capital Outlay.</b> | <b>YES</b> | <b>NO</b> |
| 1) Does the ad follow the format and wording as illustrated on page 30?  |            |           |
| 2) Was the ad 1/4 page?  |            |           |
| 3) Were each year's amended notices published separately?  |            |           |
| <b>CONTINUED HEARINGS- Continuation because of a called recess</b>   | <b>YES</b> | <b>NO</b> |
| 1) If the budget hearing was recessed, was a continuation notice published?  |            |           |
| 2) Were the date, time, and place of the hearing included in ad?   |            |           |
| 3) Were the hearings held two to five days after publication?  |            |           |

## Definitions – School Districts

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|   |  |
|---|--|
| Adjusted millage                            | Adjustment of final millage rate(s) when final certified taxable value is at a variance of plus or minus 1% between preliminary and final certification of taxable value   |
| F.A.C.                                      | Florida Administrative Code  |
| F.S.  | Florida Statutes   |
| Final Millage                               | Millage adopted at the final budget hearing  |
| Form DR-420S                                | <i>Certification of School Taxable Value</i>   |
| Form DR-420DEBT                             | <i>Certification of Voted Debt Millage</i>   |
| Form DR-422                                 | <i>Certification of Final Taxable Value</i> (final adopted millage rate(s))  |
| Form DR-422DEBT                             | <i>Certification of Final Voted Debt Millage</i>   |
| Form DR-474                                 | <i>Notice of Proposed Property Taxes, “TRIM” notice</i>  |
| Form DR-487                                 | <i>Certification of Compliance</i>   |
| Form ESE-524                                | Resolution or ordinance adopting the millage rate  |
| Millage Cap                                 | Maximum millage allowed by law   |
| Resolution or Ordinance Adopting the Budget | Final resolution/ordinance adopting the budget<br><b>Adopt the millage first, budget second.</b>   |
| Rolled-back Rate                            | Rate that would generate prior year tax revenues less allowances for new construction, additions, deletions, annexations, and improvements increasing value by at least 100% and tangible personal property value in excess of 115% of the previous year’s value |
| School District’s Proposed Millage Rate     | Advertised millage rates for operating purposes/ capital improvements/debt services  |
| School District’s Tentative Millage Rates   | Current year recalculated proposed millage rates adopted at the first public hearing   |

## Definitions – School Districts

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|                    |   |
|--------------------|---|
| TRIM               | Truth in Millage (s. 200.065, F.S.)                   |
| VAB                | Value Adjustment Board                                |
| Voted Debt Service | Taxes for payment of principal and interest on a bond |



# School District TRIM Timetable and Important Dates

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## School District TRIM Timetable

On June 1, the property appraiser delivers an estimate of the total assessed value of nonexempt property for the current year to the presiding officer of each taxing authority in the county. The taxing authorities use this estimate for budget planning purposes only.

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

The dates below are directory, and the property appraiser may shorten the timeline. The property appraiser must give written notice and coordinate any new dates with all affected taxing authorities. Taxing authorities can use the full 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         |   |
|---------------|---|
| <b>July 1</b> | The property appraiser certifies the taxable value in the school district's jurisdiction on <i>Certification of School Taxable Value</i> (Form DR-420S) to the school district. If required, the property appraiser will also certify <i>Certification of Voted Debt Millage</i> (Form DR-420DEBT) to the school district for completion. |

| DAY 19         |   |
|----------------|---|
| <b>July 19</b> | No later than July 19 <sup>th</sup> , the Commissioner of the Department of Education (DOE) certifies the Required Local Effort (RLE) millage rate to each school district. (s. 1011.62(4)(a)1.a, F.S.) |

| DAY 24         |   |
|----------------|---|
| <b>July 24</b> | Within 24 days of the certification of taxable value, the superintendent sends the budget to the school board for approval. |

| DAY 29         |   |
|----------------|---|
| <b>July 29</b> | <p>Within 29 days of the certification of taxable value, the school district advertises its intent to adopt a tentative budget and millage rates.</p> <ul style="list-style-type: none"> <li>– If the school district has proposed a millage rate greater than the rolled-back rate, the advertisement must be 1/4 page and headed <i>Notice of Proposed Tax Increase</i> (s. 200.065(3)(c), F.S.).</li> <li>– Otherwise, the advertisement should be headed <i>Notice of Budget Hearing</i>. There is no size requirement (s. 200.065(3)(e), F.S.).</li> <li>– Publish an adjacent notice adhering to the budget summary requirements of s. 129.03(3)(b), F.S., in addition to the advertisement for the tentative hearing (s. 200.065(3)(e) and ch. 1011, F.S.).</li> <li>– The following statement must appear in the <i>Budget Summary</i> advertisement in bold type immediately following the heading if the</li> </ul> |

|  |   |
|--|---|
|  | <p>proposed operating budget expenditures for the upcoming year are greater than those for the current year (s. 200.065(3)(l), F.S.):</p> <p><b>THE PROPOSED OPERATING BUDGET EXPENDITURES OF</b> (name of school district) <b>ARE</b> (percent rounded to one decimal place) <b>MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.</b></p> <ul style="list-style-type: none"> <li>- If a school district intends to levy additional taxes under s. 1011.71, F.S., (capital outlay taxes) it must advertise its intent with the heading <i>Notice of Tax for School Capital Outlay</i>. This ad must meet all the requirements of the <i>Notice of Proposed Tax Increase</i> ad (size, time published, etc.) and must be adjacent to the other two required ads. The ad must specify the projects and number of school buses the additional taxes will fund (s. 200.065(10)(a), F.S.).</li> <li>- If a school district needs to amend the list of capital outlay projects it previously advertised or adopted, it must publish an <i>Amended Notice of Tax for School Capital Outlay</i> ad in conformity with s. 200.065(3), F.S. The school district must hold a public hearing to adopt the amended project list two to five days after the day the ad is first published (s. 200.065(10)(b), F.S.).</li> </ul> |
|--|---|

| DAYS 31-34 |   |
|------------|---|
|            | <p>Two to five days after publishing the ads for the tentative budget hearing, each school district holds a public hearing on the tentative budget and millage.</p> <p>At this hearing, the school district adopts the tentative millage rates and tentative budget and publicly announces the percent, if any, by which the millage rates exceed the rolled-back rate.</p> |

| DAY 35          |   |
|-----------------|---|
| <b>August 4</b> | <p>Within 35 days of certification of value, each taxing authority tells the property appraiser the:</p> <ul style="list-style-type: none"> <li>• Prior year millage rate</li> <li>• Current year proposed millage rate</li> <li>• Current year rolled-back rate (computed under s. 200.065, F.S.)</li> <li>• Date, time, and meeting place of the final budget hearing for school districts</li> </ul> |

| DAY 55           |   |
|------------------|---|
| <b>August 24</b> | <p>The property appraiser must mail the <i>Notice of Proposed Property Taxes</i> (TRIM notice) within 55 days after certification of value (ss. 200.069 and 200.065(2)(b), F.S.).</p> |

|  |  |
|--|--|
|  | If the Department has issued a review notice under s. 193.1142, F.S., the property appraiser may not send the TRIM notice until the Department has approved the assessment roll. |
|--|--|

| <b>DAYS 65-80</b>   |   |
|---------------------|---|
| <b>Sept. 3 – 18</b> | <p>Within 65 to 80 days of certification of value, the school district will hold a public hearing on the final budget and millage rates. The TRIM notice publicizes this hearing. At this hearing, the school district:</p> <ul style="list-style-type: none"> <li>• Amends the tentatively adopted budget and millage rate and publicly announces the percent, if any, by which the re-computed millage exceeds the rolled-back rate</li> <li>• Adopts a final millage and budget</li> </ul> <p>If the adopted millage rate is higher than the tentatively adopted rate on the TRIM notice, each taxpayer in the jurisdiction must receive notification of the increase by first class mail at the taxing authority's expense.</p> <p>For hearing dates with a July 1 certification:</p> <ul style="list-style-type: none"> <li>– Hold the hearing from September 3 to September 18.</li> <li>– Hold the hearing 65 to 80 days after the certification of value, Monday through Friday after 5:00 p.m. or any time on Saturday. Do not hold hearings on Sunday.</li> <li>– The county commission cannot schedule its hearings on the same day as a school district.</li> <li>– No taxing authority (except multi-county/water management districts) can hold a hearing on the same day as a school district or county commission.</li> </ul> <p>If a school district does not provide the required information within 35 days, the school district 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 <i>Notice of Proposed Property Taxes</i> (s. 200.065(2)(b), F.S.).</p> |

| <b>WITHIN THREE DAYS AFTER THE FINAL HEARING</b> |   |
|--|---|
|  | <p>Send the resolution or ordinance adopting the final millage rate to the property appraiser, the tax collector, and the Department.</p> <ul style="list-style-type: none"> <li>– The taxing authority can levy only millages approved by referendum until the governing board of the taxing authority approves the resolution or ordinance to levy and submits it to the property appraiser and the tax collector.</li> <li>– When the property appraiser receives the resolution or ordinance, it is official notice of the millage rate the taxing authority approved (s. 200.065(4), F.S.).</li> </ul> <p>Before the extension of the rolls, the property appraiser notifies each taxing authority of any aggregate change in the assessment roll from the preliminary roll. This will include changes that result in actions by the value adjustment board or from the correction of errors in the assessment roll.</p> |

### WITHIN THREE DAYS AFTER RECEIPT OF CERTIFICATION

Within three days after receiving *Certification of Final Taxable Value* (Form DR-422) and, if applicable, *Certification of Final Voted Debt Millage* (Form DR-422DEBT), the school district must complete and certify its final millages to the property appraiser.

### WITHIN 30 DAYS OF THE FINAL HEARING

Within 30 days of adopting the millage and budget ordinances or resolutions, each school district certifies that it has complied with ch. 200, F.S., to the Department.

**Do not delay** in submitting the TRIM compliance package. It is due within 30 days of the final hearing. When you receive Form DR-422, complete the form, certify the final millage to the property appraiser, and send a copy to the Department.

If you have not received Form DR-422 when you send your *Certification of Compliance* (Form DR-487), indicate this information on Form DR-487. Once you receive Form DR-422, complete and return it to the property appraiser and send a copy to the Department.

Please remember the requirement to post the final adopted budget on the taxing authority's official website is within 30 days of adoption. Refer to s. 1011.03, F.S., for specific instructions regarding the posting of tentative and final budgets.

## School District Certification Date Examples

| DAY                   | SUBMITS PROPOSED BUDGET | TENTATIVE ADVERTISEMENT | DR-420S | TRIM NOTICE |        | SCHOOL DISTRICT'S FINAL HEARING |       |    |
|-----------------------|-------------------------|-------------------------|---------|-------------|--------|---------------------------------|-------|----|
|                       | 24                      | 29                      |         | 35          | MAILED | PETITION                        | 65    | 80 |
|                       |                         |                         |         |             |        |                                 |       |    |
| JULY 1                | 7/24                    | 7/29                    | 8/4     | 8/24        | 9/18   | 9/3                             | 9/18  |    |
| JULY 2                | 7/25                    | 7/30                    | 8/5     | 8/25        | 9/19   | 9/4                             | 9/19  |    |
| JULY 3                | 7/26                    | 7/31                    | 8/6     | 8/26        | 9/20   | 9/5                             | 9/20  |    |
| JULY 4                | 7/27                    | 8/1                     | 8/7     | 8/27        | 9/21   | 9/6                             | 9/21  |    |
| JULY 5                | 7/28                    | 8/2                     | 8/8     | 8/28        | 9/22   | 9/7                             | 9/22  |    |
| JULY 6                | 7/29                    | 8/3                     | 8/9     | 8/29        | 9/23   | 9/8                             | 9/23  |    |
| JULY 7                | 7/30                    | 8/4                     | 8/10    | 8/30        | 9/24   | 9/9                             | 9/24  |    |
| JULY 8                | 7/31                    | 8/5                     | 8/11    | 8/31        | 9/25   | 9/10                            | 9/25  |    |
| JULY 9                | 8/1                     | 8/6                     | 8/12    | 9/1         | 9/26   | 9/11                            | 9/26  |    |
| JULY 10               | 8/2                     | 8/7                     | 8/13    | 9/2         | 9/27   | 9/12                            | 9/27  |    |
| JULY 11               | 8/3                     | 8/8                     | 8/14    | 9/3         | 9/28   | 9/13                            | 9/28  |    |
| JULY 12               | 8/4                     | 8/9                     | 8/15    | 9/4         | 9/29   | 9/14                            | 9/29  |    |
| JULY 13               | 8/5                     | 8/10                    | 8/16    | 9/5         | 9/30   | 9/15                            | 9/30  |    |
| JULY 14               | 8/6                     | 8/11                    | 8/17    | 9/6         | 10/1   | 9/16                            | 10/1  |    |
| JULY 15               | 8/7                     | 8/12                    | 8/18    | 9/7         | 10/2   | 9/17                            | 10/2  |    |
| JULY 16               | 8/8                     | 8/13                    | 8/19    | 9/8         | 10/3   | 9/18                            | 10/3  |    |
| JULY 17               | 8/9                     | 8/14                    | 8/20    | 9/9         | 10/4   | 9/19                            | 10/4  |    |
| JULY 18               | 8/10                    | 8/15                    | 8/21    | 9/10        | 10/5   | 9/20                            | 10/5  |    |
| JULY 19               | 8/11                    | 8/16                    | 8/22    | 9/11        | 10/6   | 9/21                            | 10/6  |    |
| JULY 20               | 8/12                    | 8/17                    | 8/23    | 9/12        | 10/7   | 9/22                            | 10/7  |    |
| JULY 21               | 8/13                    | 8/18                    | 8/24    | 9/13        | 10/8   | 9/23                            | 10/8  |    |
| JULY 22               | 8/14                    | 8/19                    | 8/25    | 9/14        | 10/9   | 9/24                            | 10/9  |    |
| JULY 23               | 8/15                    | 8/20                    | 8/26    | 9/15        | 10/10  | 9/25                            | 10/10 |    |
| JULY 24               | 8/16                    | 8/21                    | 8/27    | 9/16        | 10/11  | 9/26                            | 10/11 |    |
| JULY 25               | 8/17                    | 8/22                    | 8/28    | 9/17        | 10/12  | 9/27                            | 10/12 |    |
| JULY 26               | 8/18                    | 8/23                    | 8/29    | 9/18        | 10/13  | 9/28                            | 10/13 |    |
| JULY 27               | 8/19                    | 8/24                    | 8/30    | 9/19        | 10/14  | 9/29                            | 10/14 |    |
| JULY 28               | 8/20                    | 8/25                    | 8/31    | 9/20        | 10/15  | 9/30                            | 10/15 |    |
| JULY 29               | 8/21                    | 8/26                    | 9/1     | 9/21        | 10/16  | 10/1                            | 10/16 |    |
| JULY 30               | 8/22                    | 8/27                    | 9/2     | 9/22        | 10/17  | 10/2                            | 10/17 |    |
| JULY 31               | 8/23                    | 8/28                    | 9/3     | 9/23        | 10/18  | 10/3                            | 10/18 |    |
| Shortened Time Period |                         |                         |         |             |        |                                 |       |    |
| JUNE 23               | 7/16                    | 7/21                    | 7/27    | 8/16        | 9/10   | 8/26                            | 9/10  |    |

\* Typical Date of Certification = July 1

Day 1 of TRIM is July 1, or date of certification, whichever is later.

## School District TRIM Timetable

This is an example using July 1 as the date of certification and showing the range of dates (minimum to maximum) for scheduling. These dates do not provide for shortening the time frames.

| Day #                         | TYPICAL DATE  | AGENCY                         | ACTIVITY  |
|-------------------------------|---|--------------------------------|---|
| 1                             | July 1 or date of certification, whichever is later                 | Property Appraiser             | Certifies tax roll or court certifies interim tax roll, <i>Certification of Taxable Value</i> (Form DR-420S)                        |
| 2 working days before July 19 | July 17   | Department of Revenue          | Certifies taxable value by county to Commissioner of Education  |
| No later than July 19         | July 19   | Department of Education        | Calculates required local effort millage and certifies rate to each school district   |
| No later than 24 days         | July 24   | School District Superintendent | Submits proposed budget to school board for approval before advertising   |
| Within 29 days                | July 29   | School District                | Publishes required tentative TRIM advertisements  |
| 2-5 days                      | July 31 – August 3 (no sooner than 2 days and no later than 5 days) | School District                | Tentatively adopts millage and budget at this tentative hearing   |
| Within 35 days                | August 4  | School District Superintendent | Advises property appraiser of proposed millage; rolled-back rate; and time, date, and place of final budget hearing on Form DR-420S |
| Within 55 days                | August 24   | Property Appraiser             | Mails <i>Notice of Proposed Property Taxes</i> (Form DR-474, TRIM notice)   |
| 65 – 80 days                  | September 3 – September 18  | School District                | Adopts final millage and budget   |
| Within 3 days                 | September 6 – September 21 (after millage adoption)                 | School District Superintendent | Certifies adopted final millage to property appraiser, tax collector, and Department of Revenue                                     |
| Within 3 working days         | September 6 – September 21  | School District Superintendent | Submits budget to Department of Education within 3 business days after adoption (per state board rules)                             |

### School District TRIM Timetable

| <b>Day #</b>        | <b>TYPICAL DATE</b>                        | <b>AGENCY</b>                  | <b>ACTIVITY</b>   |
|---------------------|--|--------------------------------|---|
| Typically after VAB |  | Property Appraiser             | Certifies final taxable value (Form DR-422) to all taxing authorities   |
| Within 3 days       | After receipt of final millage and budget  | School District Superintendent | Certifies final millage to property appraiser, tax collector, and Department of Revenue   |
|                     |  | Property Appraiser             | Extends tax roll after completion of VAB hearing or after majority vote of county commission to extend tax roll before VAB completion |
| Within 30 days      | After adoption of final millage and budget | School District Superintendent | Certifies compliance with ss. 200.065 and 200.068, F.S., to Department of Revenue   |



STATE OF FLORIDA  
DEPARTMENT OF REVENUE

TALLAHASSEE, FLORIDA 32399-0100

March 21, 1991

I. THOMAS HERNDON  
Executive Director

MEMORANDUM

TO: John R. Everton, Director,  
Division of Ad Valorem Tax

FROM: Stephen J. Keller, <sup>SK</sup> Assistant General Counsel  
Office of General Counsel

RE: Truth in Millage; School Districts;  
DOE Required Local Effort (RLE) Certification;  
Section 200.065, Florida Statutes

A question has arisen concerning the application of the TRIM statute, section 200.065, Florida Statutes, to the school districts in situations where the school district adopts a tentative millage rate prior to the time DOE has certified the required local effort (RLE) millage to the school district. If the DOE millage is higher than the rate the school district has adopted, then the school districts request advice on whether they can adjust upward their tentatively adopted millage without violating TRIM. The facts, including assumptions, as I understand them, are as follows.

FACTS

I assume that on July 1 the property appraiser certifies the taxable value in the jurisdiction, on Form DR-420S. At least two days prior to July 19, the Department of Revenue certifies the levels of assessment to DOE. See section 236.081(4)(a), F.S. On July 19, DOE certifies the required local effort millage to the school districts. This is the least millage the school districts are required by law to levy.

The superintendent is required to submit the proposed millage and the proposed budget to the school district. These figures are the ones to be considered for adoption by the school district as tentative millage at the tentative millage and budget hearing. The superintendent is required to submit this proposal on or before July 24. In this example, I assume the superintendent submits his millage proposal prior to the DOE certification of RLE, in other words, prior to July 19.

AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION EMPLOYER



John R. Everton  
March 21, 1991  
Page Two

Before July 19, and well before the July 29 date required by sections 200.065(2)(f)1 and (2)(c), F.S., the school district publishes the advertisement with the notice of hearing at which it proposes to adopt the proposed millage and budget as its tentative millage and budget. The school district conducts a public hearing and, at that hearing, adopts a tentative millage and tentative budget. See section 200.065(2)(f)1, F.S. Section 200.065(2)(f)1, F.S. requires the tentative hearing be conducted no later than the 34th day of TRIM. This would be 2-5 days following their published ads; typically this date would be August 3. The typical 35th day of TRIM would be August 4. I assume for purposes of this opinion that the school district holds the tentative millage and budget hearing and adopts a tentative millage before the DOE certifies the RLE on July 19.

Since the DOE certified (RLE) millage is higher than the tentative millage already adopted, the school district acts to increase its tentatively adopted millage. The school district does this without the advertised notice of intent and hearing as required by section 200.065(2)(f)1, F.S.

By August 4, as required by sections 200.065(2)(f)2 and (2)(b), F.S., the superintendent advises the property appraiser, on Form DR-420S, of the tentative millage adopted by the school district at the public hearing. The property appraiser mails out the TRIM notice to all taxpayers by August 24, the 55th day from July 1, as required by section 200.065(2)(b), F.S.

#### ISSUES

The issues appear to be as follows:

Whether a school district, having adopted a tentative millage, at a public hearing noticed pursuant to section 200.065(2)(f)1, F.S., may afterwards adjust the millage upward without a further public notice and public hearing, then report the upwardly adjusted millage to the property appraiser as its proposed or tentative millage on the Form DR-420S, and thus cause the increased millage to be mailed out on the TRIM notice.

Whether, prior to the mailing of the TRIM notice, if a school district upwardly adjusts its tentative millage as described above, it is a violation of section 200.065, Florida Statutes.

John R. Everton  
March 21, 1991  
Page Three

#### BRIEF ANSWER

The adoption of a tentative millage rate without complying with the advertisement notice and hearing procedures required by sections 200.065(2)(f)1 and 200.065(2)(c), F.S. would constitute a violation of the TRIM law, section 200.065, F.S., as made actionable by the provisions of section 200.065(12), F.S.

The adoption of an unadvertised millage rate, after properly advertising a lower millage, as the finally adopted millage at the final hearing provided in section 200.065(2)(f)3, F.S. would be a violation of section 200.065(2)(d), F.S. which requires the final millage to be equal to or less than the properly advertised tentative or proposed millage.

#### PREFACE

These issues were addressed in the memorandum from A. Parker, previous director of the Division of Ad Valorem Tax on July 7, 1989 (copy attached). Mr. Parker opined that the school district would be required to re-advertise and re-hold the tentative millage and budget hearing prior to August 4 (the 35th day) in order to adjust upward a tentative millage rate. I have discussed this with staff in the TRIM section and they agree that the issue is the same as the one in that memorandum. The conclusions expressed in this memorandum are the same as the conclusions stated by Mr. Parker.

In further prefatory analysis, some of the problem may be due to the confusing manner in which the TRIM law refers to proposed and tentative millage. These are essentially the same thing; however, school districts adopt their proposed millages as tentative millages at the time other taxing authorities only have proposed millages. These millages both go out on the TRIM notice as "proposed" millages. Thus the TRIM notice serves as a school district's final millage and budget hearing, but as other taxing authority's notice of tentative millage and budget hearing.

#### ANALYSIS

Section 200.065(2)(a)3, F.S. requires the school district to prepare and submit tentative budgets of the school district in accordance with section 200.065, F.S. and chapter 237. Section 237.071, F.S. contains the applicable requirements of the latter chapter. Subsection 237.071(3), F.S. provides the proposed budget shall contain an amount for "local required effort" (LRE) for

John R. Everton  
March 21, 1991  
Page Four

current operation as referenced in section 236.081(4). Interestingly, sections 236.081(4) and 200.065(3)(c)2, F.S. refer to this as "required local effort" (RLE). Section 236.02(7), F.S. referenced in section 200.065(3)(c), F.S. refers to "minimum financial effort." Section 200.065(2)(c), F.S. provides in part that

each taxing authority shall hold a public hearing on the tentative budget and proposed millage rate. Prior to the conclusion of the hearing, the governing body of the taxing authority shall amend the tentative budget as it sees fit, adopt the amended tentative budget, recompute its proposed millage rate, and publicly announce the percent, if any, by which recomputed proposed millage rate exceeds the rolled-back rate computed pursuant to subsection (1).

Section 200.065(2)(f)1, F.S. provides in part that

each school district shall advertise its intent to adopt a tentative budget in a newspaper of general circulation pursuant to subsection (3)

within 29 days of the certification date, which is normally July 1. Thus this advertisement would be necessary by July 29. Note that for TRIM, the July 1 certification date is included in calculating times, under section 200.065(11), F.S. Not less than 2 or more than 5 days after the advertisement, the school district shall hold the public hearing on the tentative budget. Section 200.065(2)(f)1, F.S. This would put the hearing on or before the 34th day of TRIM, or August 3.

The newspaper advertisement required by subsections 200.065(3)(c) and (3)(d), F.S. must disclose the percentage increase in proposed millage over the rolled-back rate. Once this percentage is publicly advertised, it is readily apparent that the maximum proposed millage is also fixed.

The proposed or tentative millage and budget are required to be adopted at the same hearing, by section 200.065(2)(c), F.S., provisions of which are quoted above. If the school district recomputes its proposed millage at the hearing, section 200.065(2)(f)2, F.S. requires that

. . . each school district shall advise the property appraiser of its recomputed proposed millage rate within

John R. Everton  
March 21, 1991  
Page Five

35 days of certification of value pursuant to subsection (1). The recomputed proposed millage rate shall be considered its proposed millage rate for the purposes of paragraph (b).

The millage tentatively adopted is in this statute referred to as the proposed millage which will be reported to the property appraiser to be disclosed to the taxpayers on the "TRIM notice," the notice of proposed property taxes. Thus the school district would be required by section 200.065(2)(f)1, F.S. to advise the property appraiser of the adopted tentative millage by August 4, within 35 days after the certification date.

For school districts, the final millage and budget hearing is advertised on the TRIM notice, as provided in section 200.065(2)(f)3, F.S. and not in the newspaper. Having adopted a tentative millage rate at a hearing held after notice under subsections 200.065(2)(f)1, and (c), F.S., the taxing authority would not be able to increase the millage at the final millage and budget hearing held under sections 200.065(2)(f)3 and (2)(d), F.S. Section 200.065(2)(d), F.S. provides in part that at the final millage and budget hearing:

In no event may the millage rate adopted pursuant to this paragraph exceed the millage rate tentatively adopted pursuant to paragraph (c). (Emphasis supplied).

Section 200.065(6), Florida Statutes provides:

(6) Nothing contained in this section shall serve to extend or authorize any millage in excess of the maximum millage permitted by law or prevent the reduction of millage. (Emphasis supplied).

This statutory language indicates that the millage may be reduced, arguably without embracing the hearing requirements.

#### CONCLUSION

Under the facts presented above, accordingly, the following two violations would occur:

1. Sections 200.065(2)(c) and (2)(f)1, F.S.: failure to notice the hearing at which tentative millage and budget is adopted; failure to adopt tentative millage and budget at same hearing

John R. Everton  
March 21, 1991  
Page Six

2. Sections 200.065(2)(d) and (2)(f)3, F.S.: increase of final millage above that millage adopted at the properly noticed tentative millage and budget hearing

Subsections 200.065(2)(f)3 and (2)(d) do not reference increasing the final millage over the advertised tentative millage; rather these statutes reference and prohibit increasing the final over the adopted tentative millage. It would therefore be a violation of the advertising requirement for the tentative millage and budget hearing to adopt a tentative millage that was not properly advertised. It would be an independent violation to adopt a final millage at the final millage and budget hearing which was above that proposed tentative millage rate that had been properly advertised prior to, and properly adopted at, the tentative millage and budget hearing.

Of course the principal reason for the TRIM law is the public disclosure, through advertising and other notices, of taxing authority's intention to adopt both the tentative millage and the final millage. In the case of school districts, the TRIM notice functions as the notice of the final millage and budget hearing. It must not be forgotten that sections 200.065(3)(c) and (d), F.S. contain the advertising requirement for the hearing at which the tentative millage is adopted, section 200.065(2)(f)1, F.S. requires school districts to advertise the tentative budget hearing, and section 200.065(2)(c), F.S. requires the tentative millage and budget hearing. These statutes refer to the same hearing.

If there is genuine doubt on the matters expressed above after reviewing this memorandum, then perhaps an attorney general opinion would be indicated.

SJK/sk

Attachment  
Memorandum 07-07-89 A. Parker, Director, Division of Ad  
Valorem Tax to All School Districts



KATIE D. TUCKER  
Executive Director

STATE OF FLORIDA  
DEPARTMENT OF REVENUE

TALLAHASSEE, FLORIDA 32399-0100

July 7, 1989

TO: All School Districts as addressed.

The following question was recently asked by the Manatee County School Board and is answered herein:

SITUATION:

Because your school district will conduct your public hearing prior to the actual Required Local Effort calculation, there is a possibility that the actual rate calculated by the Commissioner could deviate from the tentative rate that is approved by the Board on 17 July and given to the Property Appraiser for use in the TRIM notices. If an increase or decrease does occur, the School Board (by law) must levy the re-calculated Required Local Effort rate at the final public hearing. Normally, a taxing authority cannot increase the millage rate that has been published in the TRIM notice; however, because Local Required Effort is mandated, it can be levied regardless of the increase.

The minutes of the first public hearing must reflect that the LRE millage rate is an estimate based on the latest available calculation and that the rate will probably change when actual calculation occurs. It must also be stated on the record and in the minutes that the board intends to levy the maximum discretionary millages in the Operating and the Capital Project funds. All interested parties will thus have available an official record of the School Board's intent to the levy the maximum amounts permitted by law.

AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION EMPLOYER

July 7, 1989  
Page Two

QUESTION:

May the School Board, without a mailing to all property owners, administratively adjust the Required Local Effort upward at the final public hearing when the increase is caused by a lower-than-expected state-wide ad valorem tax base which thereby produces an increase in the LRE when calculated by the Commissioner of Education?

Legal counsel advises that the norm is as dictated in Chapter 200 and, while section 200.065(11), Florida Statutes (1988 Supplement) permits shortening of time periods, such shortening cannot serve to defeat notice of millages and taxes. It would appear that your School District should re-advertise; reconvene the tentative budget hearing, and advise the Property Appraiser of the proposed millage, rolled-back rate, time, date and place of the final budget hearing by 4 August (the 35th day).

Because others in attendance at the Florida School Finance Officer's meeting expressed an interest in the Department's position, a memorandum to all School Districts and the Department of Education is being mailed this date.

If you have any questions, please let us know.

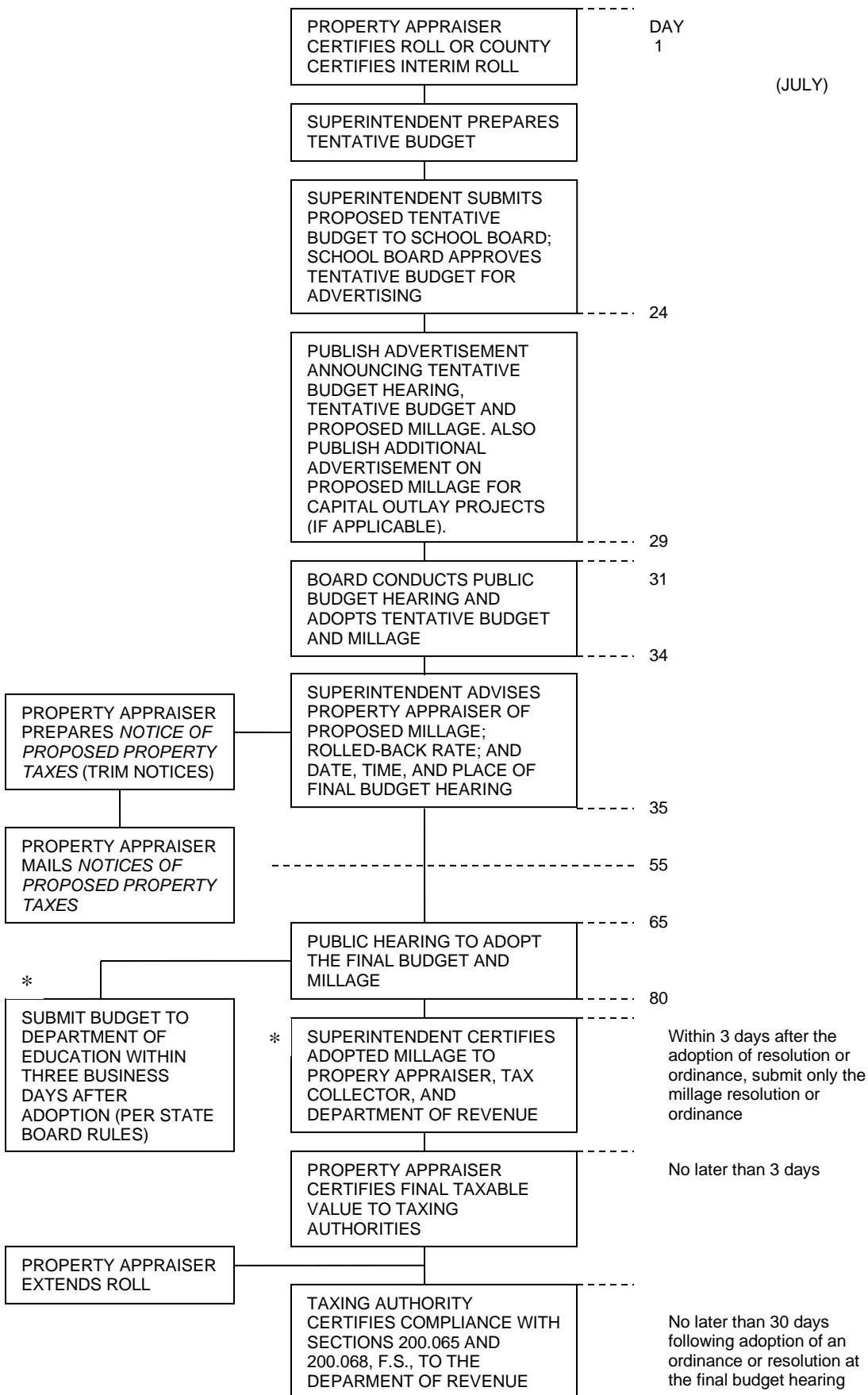
Sincerely,



Alton B. Parker, Director  
Division of Ad Valorem Tax  
904/488-3338

ABP/MM/ke  
#11/16/1-2

# School District TRIM Flowchart



IMPORTANT: PLEASE NOTICE THE DIFFERENCE BETWEEN 3 WORKING DAYS FOR SUBMISSION TO THE DEPARTMENT OF EDUCATION AND 3 DAYS FOR SUBMISSION TO THE PROPERTY APPRAISER AND TAX COLLECTOR.



## ***Certification of School Taxable Value (Form DR-420S)***

---

### **Requirements**

Within 35 days of certification of value, each school district will provide the property appraiser with its recalculated proposed millage rate (s. 200.065(2)(f)2., F.S.).

- The property appraiser completes section I of Form DR-420S and certifies it to the district school board.
- Day 1 of the TRIM timetable is July 1 or the date of certification, whichever is later.
- The school district completes section II of Form DR-420S and returns it to the property appraiser within 35 days of certification.
- If the school district levies an additional millage under s. 1011.71, F.S., it must include the additional millage on line 17, Form DR-420S. The local board millage rate on line 17, Form DR-420S, will include the following millage rates:
  - A. Capital outlay
  - B. Discretionary operating
  - C. Discretionary capital improvement
  - D. Use only with instructions from the Department of Revenue
  - E. Additional noted millage
- The property appraiser mails a completed copy of Form DR-420S to the Department.
- Include a copy of Form DR-420S with the school district's Form DR-487 to the Department of Revenue.
- The school district is responsible for ensuring the accuracy of its completed portion of Form DR-420S.
- Include the final hearing information, date, time, and meeting place on Form DR-420S.
- Final school district hearing dates (with July 1 certification) are from September 3 through September 18. Schedule the hearings after 5:00 p.m. on weekdays and anytime on Saturday. Do not hold hearings on Sunday.
- No other taxing authority can hold hearings on the same day as the school board's hearing.
- If a school district changes its hearing dates, other taxing authorities in the county may need to reschedule their hearing dates.
- If the date of the final hearing changes after you have submitted Form DR-420S, inform the property appraiser and the Department. If you do not notify them, other taxing authorities may have to amend their original TRIM notices.
- For each Form DR-420S the property appraiser certifies, there should be a *Certification of Final Taxable Value* (Form DR-422).

The county property appraiser certifies *Certification of Voted Debt Millage* (Form DR-420DEBT) to school districts that levy a voted debt service millage. The property appraiser will initiate a separate DR-420DEBT for each voted debt service that the school district levies. A DR-422DEBT will follow to certify the final voted debt millage.

The property appraiser completes section I of Form DR-420DEBT, certifying the

- Current year taxable value of real property for operating purposes
- Current year taxable value of personal property for operating purposes
- Current year taxable value of centrally assessed property for operating purposes
- Current year gross taxable value for operating purposes

The school district completes section II and certifies the proposed voted debt service millage to the property appraiser with *Certification of School Taxable Value* (Form DR-420S).

# Example: Completed Form DR-420S



Reset Form

Print Form

## CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S  
R. 5/13  
Rule 12D-16.002, FAC  
Effective 5/13  
Provisional

|  |   |   |   |  |                             |
|--|---|---|---|--|-----------------------------|
| Year :   |   | County :  |   |  |                             |
| Name of School District :<br>Florida County School District - Example 1                            |   |   |   |  |                             |
| <b>SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT</b>                        |   |   |   |  |                             |
| 1.   | Current year taxable value of real property for operating purposes  | \$  | 4,995,985,475   | (1)  |                             |
| 2.   | Current year taxable value of personal property for operating purposes  | \$  | 801,235,640   | (2)  |                             |
| 3.   | Current year taxable value of centrally assessed property for operating purposes  | \$  | 39,645,230  | (3)  |                             |
| 4.   | Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>   | \$  | 5,836,866,345   | (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.) | \$  | 165,230,550   | (5)  |                             |
| 6.   | Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>  | \$  | 5,671,635,795   | (6)  |                             |
| 7.   | Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series  | \$  | 5,685,555,725   | (7)  |                             |
| 8.   | 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?<br><i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>            | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |   | (8)  |                             |
| <b>SIGN<br/>HERE</b>   | <b>Property Appraiser Certification</b>   |   | I certify the taxable values above are correct to the best of my knowledge. |  |                             |
|  | Signature of Property Appraiser :   |   |   | Date :   |                             |
| <b>SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER</b>                    |   |   |   |  |                             |
| Local board millage includes discretionary and capital outlay.                                     |   |   |   |  |                             |
| 9.   | Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>  | 6.5090  | per \$1,000   | (9)  |                             |
| 10.  | Prior year local board millage levy <i>(All discretionary millages)</i>   | 2.7600  | per \$1,000   | (10)   |                             |
| 11.  | Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>  | \$  | 37,007,282  | (11)   |                             |
| 12.  | Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>   | \$  | 15,692,134  | (12)   |                             |
| 13.  | Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>   | \$  | 52,699,416  | (13)   |                             |
| 14.  | Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>   | 6.5250  | per \$1,000   | (14)   |                             |
| 15.  | Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>   | 2.7668  | per \$1,000   | (15)   |                             |
| 16.  | Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>  | 6.6230  | per \$1,000   | (16)   |                             |
| 17.  | A. Capital Outlay   | B. Discretionary Operating  | C. Discretionary Capital Improvement  | D. Use only with instructions from the Department of Revenue | E. Additional Voted Millage |
|  | 1.5000  | .7480   | .2500   |  | .2620                       |
| Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i> |   |   | 2.7600  | per \$1,000  | (17)                        |

Continued on page 2

|   |   |        |   |         |              |
|---|---|--------|---|---------|--------------|
| Name of School District :<br>Florida County School District - Example 1 |   |        | DR-420S<br>R. 5/13<br>Page 2  |         |              |
| 18.   | Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>   | \$     | 38,657,566  | (18)    |              |
| 19.   | Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>   | \$     | 16,109,751  | (19)    |              |
| 20.   | Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>   | \$     | 54,767,317  | (20)    |              |
| 21.   | Current year proposed state law rate as percent change of state law rolled-back rate<br><i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>                     |        | 1.50 %  | (21)    |              |
| 22.   | Current year total proposed rate as a percent change of rolled-back rate<br><i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i> |        | .98 %   | (22)    |              |
| Final public budget hearing   |   | Date : | Time :  | Place : |              |
| <b>S<br/>I<br/>G<br/>N<br/><br/>H<br/>E<br/>R<br/>E</b>                 | <b>Taxing Authority Certification</b>   |        | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, 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 : |

Continued on page 3

# INSTRUCTIONS

## Section I: Property Appraiser

Complete Section I, Lines 1 through 8 for the school district in the county.

### Line 8

Check "Yes" if the school district 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 Form DR-420DEBT. Do not complete a separate DR-420S for these levies.

Send a copy to the school district and keep a copy. When the school district returns the DR-420S and any accompanying form(s), immediately send the originals to:

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

## Section II: School Districts

Complete Section II. Keep one copy. Return the original and one copy to the property appraiser with any applicable forms. Also, send one copy of forms to the tax collector.

### Line 9

Include the sum of the previous year's Required Local Effort and the prior period funding adjustment as certified by the Commissioner of Education.

### Line 16

Current year tentatively adopted Required Local Effort millage rate; show the sum of the Required Local Effort and prior period funding adjustment as certified by the Commissioner of Education.

### Line 17

Current year tentatively adopted Local Board millage rate; show the total Local Board millage rate on Line 17 A-E. Separate the Local Board millage rate into the individual categories as follows:

| Type of Millage                      | Statutory Authority                      | Maximum Millage | Uses  |
|--------------------------------------|--|-----------------|---|
| A. Capital Outlay                    | S.1011.71(2), F.S.                       | 1.500           | Discretionary local capital improvements.   |
| B. Discretionary Operating           | S.1011.71(1), F.S.                       | .748            | Non-voted current year discretionary operating.   |
| C. Discretionary Capital Improvement | S.1011.71(3)(a), F.S.                    | .250            | Lease purchase payments or critical fixed capital outlay in addition to the 1.500 mills for capital outlay. Levying Discretionary Capital Improvement reduces the Discretionary Operating mills by the same amount. |
| D.                                   |  |                 | Use only with instructions from the Department of Revenue.  |
| E. Additional Voted Millage          | S.1011.73(1), F.S.<br>S.1011.73(2), F.S. | Voted Levy      | Additional voted millage for operating or capital not to exceed 2 years; or additional voted millage for operating not to exceed 4 years.   |

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

# Example: 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)    |
| <b>SIGN<br/>HERE</b> | <b>Property Appraiser Certification</b> 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)          |
| <b>S<br/>I<br/>G<br/>N<br/><br/>H<br/>E<br/>R<br/>E</b> | <b>Taxing Authority Certification</b> 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/dor/property/trim/>

# Advertising Requirements

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## Advertisement Size Requirements

| AD   | SIZE REQUIREMENT  | FLORIDA STATUTE                     |
|--|---|-------------------------------------|
| <i>Notice of Proposed Tax Increase</i>                 | At least <b>1/4 page</b> of standard size or tabloid size newspaper<br>Headline in at least 18 point font | s. 200.065(3), F.S.                 |
| <i>Notice of Budget Hearing</i>                        | No size requirement   | s. 200.065(3)(e), F.S.              |
| <i>Budget Summary</i>                                  | No size requirement   | ss. 1011.03 and 200.065(3)(l), F.S. |
| <i>Notice of Tax for School Capital Outlay</i>         | At least <b>1/4 page</b> of standard size or tabloid size newspaper<br>Headline in at least 18 point font | s. 200.065(3) and (10)(a), F.S.     |
| <i>Amended Notice of Tax for School Capital Outlay</i> | At least <b>1/4 page</b> of standard size or tabloid size newspaper<br>Headline in at least 18 point font | s. 200.065(3) and (10)(b), F.S.     |
| <i>Notice of Continuation</i>                          | No size requirement   | s. 200.065(2)(e)2., F.S.            |

**For each TRIM advertisement published, you must send:**

- Proof of publication for each advertisement
- The entire page of the newspaper for TRIM advertisements

To eliminate advertising errors, which could result in additional advertising expense, we recommend that you:

- State all advertising requirements and special instructions to the newspaper in writing
- Proofread all advertisements before publication
- Establish a time frame for advertising well in advance. School districts advertising in a weekly or biweekly newspaper may encounter additional scheduling difficulties.
- Execute a contract with the newspaper and the school district

# Newspaper Requirements

## Memorandum to Newspaper

Month, Day, Year

MEMORANDUM:

TO: Display Advertising Manager  
Advertising Department  
Specific Newspaper

FROM: Superintendent of Schools  
Name of School District

RE: Newspaper Notice Requirements

\_\_\_\_\_ is required by law to advertise notice of its intent  
(*Name of taxing authority*)

to adopt a millage rate and budget. It must be advertised in a newspaper of general paid circulation in the county or in a geographically limited insert of the newspaper.

The advertisements must follow the enclosed instructions and appear exactly as described.

Please sign and return a copy of this memorandum to the above school district taxing authority.

\_\_\_\_\_  
Signature of Display Advertising Manager

\_\_\_\_\_  
Date

Sincerely,

Superintendent of Schools

cc: Advertising Director  
Attachments

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



## Example: Notice of Proposed Tax Increase

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

The \_\_\_\_\_ is required by law to advertise

(Name of the school district)

in a newspaper of general paid circulation in the county or in its geographically limited insert a notice of its intent to tentatively adopt a millage rate and budget. A public hearing to tentatively adopt the budget and adopt a millage rate will take place two to five days after the day the advertisement is first published.

1. To appear \_\_\_\_\_, or as near to this date as possible.

(First date ad can appear)

**However, in no event can 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 2 weeks after ad is published)

**Proof of publication should state each advertisement.**

6. Both ads will run for one day only.

**Notice of Proposed Tax Increase Ad (example enclosed)**

- a. Size requirement - a full 1/4 page of the newspaper
- b. Headline must be in a type no smaller than **18 point**

**Budget Summary Ad (example enclosed)**

- a. No size requirement
- b. Must appear adjacent to the *Notice of Proposed Tax Increase*

**If applicable, include the following newspaper requirements.**

7. **Notice of Tax for School Capital Outlay** (example enclosed)
  - a. Size requirement - a full 1/4 page
  - b. Headline must be in a type no smaller than **18 point**
  - c. Must appear adjacent to the *Notice of Proposed Tax Increase* and *Budget Summary* ads
8. **Amended Notice of Tax for School Capital Outlay** (example enclosed)
  - a. Size requirement - a full 1/4 page
  - b. Headline must be in a type no smaller than **18 point**
  - c. Must appear adjacent to the *Notice of Proposed Tax Increase* and *Budget Summary* ads

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

## Example: *Notice of Budget Hearing*

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

The \_\_\_\_\_ is required by law to advertise  
(Name of the School District)

in a newspaper of general paid circulation in the county or in its geographically limited insert its intent to tentatively adopt a millage rate and budget. A public hearing to tentatively adopt the budget and adopt a millage rate will take place two to five days after the day the advertisement is first published.

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 the entire page in which the ad appears, with your statement, by \_\_\_\_\_.  
(No later than 2 weeks after ad is published)

**Proof of publication should state each advertisement.**

6. Both ads will run for one day only.

***Notice of Budget Hearing Ad (example enclosed)***

- a. No size requirement

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

- a. No size requirement
- b. Must appear adjacent to the *Notice of Budget Hearing ad*

**If applicable, include the following newspaper requirements.**

7. ***Notice of Tax for School Capital Outlay (example enclosed)***
  - a. Size requirement - a full 1/4 page
  - b. Headline must be no smaller than **18 point** type
  - c. Must appear adjacent to the *Notice of Budget Hearing* and *Budget Summary ads*
8. ***Amended Notice of Tax for School Capital Outlay (example enclosed)***
  - a. Size requirement - a full 1/4 page
  - b. Headline must be no smaller than **18 point** type
  - c. Must appear adjacent to the *Notice of Budget Hearing* and *Budget Summary ads*

## Example: Proof of Publication

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

PROOF OF PUBLICATION

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

Before the undersigned authority personally appeared \_\_\_\_\_, who on oath says that he/she is \_\_\_\_\_ of the \_\_\_\_\_, a daily and Sunday newspaper, published at \_\_\_\_\_ in \_\_\_\_\_ County, Florida; that the attached copy of advertising for a notice in the matter of **NOTICE OF PROPOSED TAX INCREASE OR NOTICE OF BUDGET HEARING, BUDGET SUMMARY and NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY** was published in said newspaper in the issues of \_\_\_\_\_. Affiant further

(Month, Day, Year)

says that the said \_\_\_\_\_ is a newspaper published at, \_\_\_\_\_ in said \_\_\_\_\_ County, Florida, and that the said newspaper has heretofore been continuously published in said \_\_\_\_\_ County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in \_\_\_\_\_, in \_\_\_\_\_ County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she/he 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 \_\_\_\_\_ day of \_\_\_\_\_, A.D. \_\_\_\_\_  
(Year)

\_\_\_\_\_

## Advertising Requirements

- Send the Department of Revenue a copy of **all Amended Notices of Tax for School Capital Outlay** and proof of publication of these advertisements (**send the entire page from the newspaper**).
- When publishing an *Amended Notice of Tax for School Capital Outlay*, you must publish an advertisement for **each year amended**.
- Advertisements must appear in newspapers of general paid circulation of general interest and readership in the community (s. 200.065(3), F.S.).
- Newspaper advertisements cannot appear in a section of the newspaper where legal notices or classified advertisements appear (s. 200.065(3), F.S.).
- **Advertisements and notices must not deviate from the language specified in s. 200.065, F.S.** In addition, advertisements contradicting or conflicting with the notices required by law may not appear prior to, concurrent with, or following the required ads (s. 200.065(3)(h), F.S.).
- **Advertisements cannot be combined.** They must be separate but 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 adjacently, either on the same page or 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. “Adjacent to” does not include advertisements placed on reverse sides of the same newspaper page.
- You must use a *Notice of Proposed Tax Increase* advertisement if your school district proposes an operating millage levy **greater than** the current year rolled-back rate (s. 200.065(3)(c), F.S.).
- The tax levies in the *Notice of Proposed Tax Increase* are to be **100 percent** of the tax levies for the district school board.
- You must calculate the ad valorem proceeds using **at least 96 percent** of the current year gross taxable value (s. 200.065(2)(a)1., F.S.).
- Calculate ad valorem proceeds using Form DR-420S, line (4), current year gross taxable value.
- Calculate ad valorem debt proceeds using Form DR-420DEBT, line (4) current year gross taxable value

### Example: *Notice of Proposed Tax Increase*

Include 100 percent of tax levies in the advertisement below.

Advertise the *Notice of Proposed Tax Increase* if the current year total percentage change in rolled-back rate (RBR) is greater than 0.00 (see Form DR-420S, line 22).

|  |          |
|--|----------|
| <h2>NOTICE OF PROPOSED TAX INCREASE</h2>   |          |
| The <u>    (name of school district)    </u> will soon consider a measure to increase its property tax levy.   |          |
| <b>Last year's property tax levy:</b>  |          |
| A. Initially proposed tax levy .....   | \$ _____ |
| B. Less tax reductions due to Value Adjustment Board<br>and other assessment changes .....   | \$ _____ |
| C. Actual property tax levy .....  | \$ _____ |
| <b>This year's proposed tax levy .....</b> \$ _____  |          |
| A portion of the tax levy is required under state law for the school board to receive \$ (_____) in state education grants. The required portion has <b>(increased or decreased)</b> by (_____) percent, and represents approximately (_____) of the total proposed taxes. |          |
| The remainder of the taxes is proposed solely at the discretion of the school board.   |          |
| All concerned citizens are invited to a public hearing on the tax increase to be held on <b>(date and time)</b> at <b>(meeting place)</b> .  |          |
| A DECISION on the proposed tax increase and the budget will be made at this hearing.   |          |

Use this ad for school districts that have proposed a millage rate more than 100 percent of the rolled-back rate **and** have proposed to levy a non-voted millage more than the minimum amount required under ss. 1011.60 and 200.065(3)(c), F.S.

#### The *Notice of Proposed Tax Increase* ad must:

- Use 100 percent of tax levies
- Be a full 1/4 page of the newspaper
- Have an adjacent *Budget Summary* and a *Notice of Capital Outlay* ad, if applicable
- **Not** deviate from the specified language
- Be published in a newspaper of general paid circulation in the county or its geographically limited insert
- **Not** be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications
- Be advertised within 29 days of certification of taxable value

Hold the hearing two to five days after the ads appear in the newspaper.

## Example: Completed *Notice of Proposed Tax Increase*

Include 100 percent of tax levies in the advertisement below.

| NOTICE OF PROPOSED TAX INCREASE  |                                  |
|--|----------------------------------|
| The ____ ( <i>name of school district</i> ) ____ will soon consider a measure to increase its property tax levy.   |                                  |
| <b>Last year's property tax levy:</b>  |                                  |
| A. Initially proposed tax levy .....   | \$ ____ <u>53,892,292</u>        |
| B. Less tax reductions due to Value Adjustment Board and other assessment changes .....  | \$ ____ <u>1,192,876</u>         |
| C. Actual property tax levy .....  | \$ ____ <u>52,699,416</u>        |
| <b>This year's proposed tax levy .....</b>   | <b>\$ ____ <u>53,308,101</u></b> |
| A portion of the tax levy is required under state law in order for the school board to receive (#1) <b>\$87,662,673</b> in state education grants.           |                                  |
| The required portion has (#2) <b>increased</b> by (#3) <b>1.5</b> percent and represents approximately (#4) <b>seven tenths</b> of the total proposed taxes. |                                  |
| The remainder of the taxes is proposed solely at the discretion of the school board.   |                                  |
| All concerned citizens are invited to a public hearing on the tax increase to be held on ( <b><i>date and time</i></b> ) at ( <b><i>meeting place</i></b> ). |                                  |
| A DECISION on the proposed tax increase and the budget will be made at this hearing.   |                                  |

Use the following to complete the above *Notice of Proposed Tax Increase* advertisement.

### Last year's property tax levy

- A. Prior year proposed RLE + local board millage rate x prior year line 4, Form DR-420S (prior year Form DR-420S, line 20)
- B. Line A - line C = B
- C. Current year Form DR-420S, line 13

### This year's proposed tax levy

Current year Form DR-420S, line 20

(#1) The Department of Education provides this amount.

(#2) Form DR-420S, line 21 determines increased/decreased.

(#3) Form DR-420S, line 21

(#4) Form DR-420S, [line 16 ÷ (line 16 + line 17)], rounded to the nearest tenth and stated in words

# TRIM Spreadsheet - Prior Year

| SCHOOL CERTIFICATION OF TAXABLE VALUE   |                          |                                     |   |   |
|---|--------------------------|-------------------------------------|---|---|
| Select Year   | Select School District   |                                     |   |   |
| Current Year Taxable Value of Real Property for Operating Purposes  |                          |                                     |   | (1) \$ 4,995,985,475                                |
| Current Yr Taxable Value of Personal Property for Operating Purposes  |                          |                                     |   | (2) \$ 801,235,640                                  |
| Current Yr T V of Centrally Assessed Property for Operating Purposes  |                          |                                     |   | (3) \$ 39,645,230                                   |
| Current Yr Gross T V for Operating Purposes (In. 1 + In. 2 + In. 3)   |                          |                                     |   | (4) \$ 5,836,866,345                                |
| 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 in excess of 115% of the previous year's value. Subtract deletions.) |                          |                                     |   | (5) \$ 165,230,550                                  |
| Current Year Adjusted Taxable Value (In. 4 - In. 5)   |                          |                                     |   | (6) \$ 5,671,635,795                                |
| Prior Year FINAL Gross Taxable Value  |                          |                                     |   | (7) \$ 5,685,555,725                                |
| 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, complete and attach form DR-420 DEBT for each voted debt.) Indicate number of voted debt.               |                          |                                     |   | (8) Y   |
| Prior Year State Law Millage Levy (sum of previous year's RLE and prior period adjustment)  |                          |                                     |   | (9) 6.5090  |
| Prior Year Local Board Millage Levy (All Discretionary Millages)  |                          |                                     |   | (10) 2.7600   |
| Prior Year State Law Proceeds (In. 7 x In. 9) / 1000  |                          |                                     |   | (11) \$ 37,007,282                                  |
| Prior Year Local Board Proceeds (In. 7 x In. 10) / 1000   |                          |                                     |   | (12) \$ 15,692,134                                  |
| Prior Yr Total State Law & Local Board Proceeds (In. 11 + In. 12)   |                          |                                     |   | (13) \$ 52,699,416                                  |
| Current Year State Law Rolled-Back Rate (In. 11 + In. 6) x 1000   |                          |                                     |   | (14) 6.5250   |
| Current Yr Local Board Rolled-Back Rate (In. 12 + In. 6) x 1000   |                          |                                     |   | (15) 2.7668   |
| Current Yr Proposed State Law Millage Rate (sum of RLE and prior period adjustment)   |                          |                                     |   | (16) 6.6230   |
| Capital Outlay :  | Discretionary Operating: | Discretionary Capital Improvement : | Use only with instructions from the Department of Revenue | Additional Voted Millage :                          |
| 1.5000  | 0.4980                   | 0.2500                              |   | 0.2620  |
| Current Year Proposed Local Board Millage Rate  |                          |                                     |   | (17) 2.5100   |
| Current Yr State Law Proceeds (In. 4 x In. 16) / 1000   |                          |                                     |   | (18) \$ 38,657,566                                  |
| Current Year Local Board Proceeds (In. 4 x In. 17) / 1000   |                          |                                     |   | (19) \$ 14,650,535                                  |
| Current Yr Total State Law & Local Board Proceeds (In. 18 + In. 19)   |                          |                                     |   | (20) \$ 53,308,100                                  |
| Current Yr Prop State Law Rate as % Change of State Law RBR ((In. 16 / In. 14) - 1) x 100   |                          |                                     |   | (21) 1.50   |
| Current Year Total Proposed Rate as % Change of RBR ((In. 16 + In. 17) ÷ (In. 14 + In. 15) - 1) x 100   |                          |                                     |   | (22) -1.71  |
|   |                          |                                     |   | 0.7   |
| <b>RLE + Discretionary Operating + Disc. Capital Impv + Additional Voted Millage</b>  |                          |                                     |   | <b>7.6330</b>                                       |
|   | Millage                  | Line 4                              |   | 96% Proceeds  |
|   |                          |                                     |   | Minimum \$ amount to be used for budget and ESE 524 |
| State Law (RLE)   | 6.6230                   | \$ 5,836,866,345                    | \$  | 37,111,263  |
| Capital Outlay  | 1.5000                   | \$ 5,836,866,345                    | \$  | 8,405,088   |
| Discretionary Operating   | 0.4980                   | \$ 5,836,866,345                    | \$  | 2,790,489   |
| Discretionary Capital Improvement   | 0.2500                   | \$ 5,836,866,345                    | \$  | 1,400,848   |
| Additional Voted Millage  | 0.2620                   | \$ 5,836,866,345                    | \$  | 1,468,089   |
| <b>Total</b>  | <b>9.1330</b>            |                                     | <b>\$</b>   | <b>51,175,776</b>                                   |

# Example: Prior Year Certification of School Taxable Value (Form DR-420S)



Reset Form

Print Form

## CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S  
R. 5/13  
Rule 12D-16.002, FAC  
Effective 5/13  
Provisional

|  |   |   |   |  |                             |
|--|---|---|---|--|-----------------------------|
| Year :   |   | County :  |   |  |                             |
| Name of School District :<br>Florida County School District - Prior Year                           |   |   |   |  |                             |
| <b>SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT</b>                        |   |   |   |  |                             |
| 1.   | Current year taxable value of real property for operating purposes  | \$  | 4,995,985,475   | (1)  |                             |
| 2.   | Current year taxable value of personal property for operating purposes  | \$  | 801,235,640   | (2)  |                             |
| 3.   | Current year taxable value of centrally assessed property for operating purposes  | \$  | 39,645,230  | (3)  |                             |
| 4.   | Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>   | \$  | 5,836,866,345   | (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.) | \$  | 165,230,550   | (5)  |                             |
| 6.   | Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>  | \$  | 5,671,635,795   | (6)  |                             |
| 7.   | Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series  | \$  | 5,685,555,725   | (7)  |                             |
| 8.   | 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?<br><i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>            | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |   | (8)  |                             |
| <b>SIGN<br/>HERE</b>   | <b>Property Appraiser Certification</b>   |   | I certify the taxable values above are correct to the best of my knowledge. |  |                             |
|  | Signature of Property Appraiser :   |   | Date :  |  |                             |
| <b>SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER</b>                    |   |   |   |  |                             |
| Local board millage includes discretionary and capital outlay.                                     |   |   |   |  |                             |
| 9.   | Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>  | 6.5090  | per \$1,000   | (9)  |                             |
| 10.  | Prior year local board millage levy <i>(All discretionary millages)</i>   | 2.7600  | per \$1,000   | (10)   |                             |
| 11.  | Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>  | \$  | 37,007,282  | (11)   |                             |
| 12.  | Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>   | \$  | 15,692,134  | (12)   |                             |
| 13.  | Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>   | \$  | 52,699,416  | (13)   |                             |
| 14.  | Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>   | 6.5250  | per \$1,000   | (14)   |                             |
| 15.  | Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>   | 2.7668  | per \$1,000   | (15)   |                             |
| 16.  | Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>  | 6.6230  | per \$1,000   | (16)   |                             |
| 17.  | A. Capital Outlay   | B. Discretionary Operating  | C. Discretionary Capital Improvement  | D. Use only with instructions from the Department of Revenue | E. Additional Voted Millage |
|  | 1.5000  | .4980   | .2500   |  | .2620                       |
| Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i> |   | 2.5100  | per \$1,000   | (17)   |                             |

Continued on page 2



|  |   |        |   |         |              |
|--|---|--------|---|---------|--------------|
| Name of School District :<br>Florida County School District - Prior Year |   |        | DR-420S<br>R. 5/13<br>Page 2  |         |              |
| 18.  | Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>   | \$     | 38,657,566  | (18)    |              |
| 19.  | Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>   | \$     | 14,650,535  | (19)    |              |
| 20.  | Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>   | \$     | 53,308,100  | (20)    |              |
| 21.  | Current year proposed state law rate as percent change of state law rolled-back rate<br><i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>                     |        | 1.50 %  | (21)    |              |
| 22.  | Current year total proposed rate as a percent change of rolled-back rate<br><i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i> |        | -1.71 %   | (22)    |              |
| Final public budget hearing  |   | Date : | Time :  | Place : |              |
| <b>S<br/>I<br/>G<br/>N<br/><br/>H<br/>E<br/>R<br/>E</b>                  | <b>Taxing Authority Certification</b>   |        | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, 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 : |

Continued on page 3

# INSTRUCTIONS

## Section I: Property Appraiser

Complete Section I, Lines 1 through 8 for the school district in the county.

### Line 8

Check "Yes" if the school district 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 Form DR-420DEBT. Do not complete a separate DR-420S for these levies.

Send a copy to the school district and keep a copy. When the school district returns the DR-420S and any accompanying form(s), immediately send the originals to:

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

## Section II: School Districts

Complete Section II. Keep one copy. Return the original and one copy to the property appraiser with any applicable forms. Also, send one copy of forms to the tax collector.

### Line 9

Include the sum of the previous year's Required Local Effort and the prior period funding adjustment as certified by the Commissioner of Education.

### Line 16

Current year tentatively adopted Required Local Effort millage rate; show the sum of the Required Local Effort and prior period funding adjustment as certified by the Commissioner of Education.

### Line 17

Current year tentatively adopted Local Board millage rate; show the total Local Board millage rate on Line 17 A-E. Separate the Local Board millage rate into the individual categories as follows:

| Type of Millage                      | Statutory Authority                      | Maximum Millage | Uses  |
|--------------------------------------|--|-----------------|---|
| A. Capital Outlay                    | S.1011.71(2), F.S.                       | 1.500           | Discretionary local capital improvements.   |
| B. Discretionary Operating           | S.1011.71(1), F.S.                       | .748            | Non-voted current year discretionary operating.   |
| C. Discretionary Capital Improvement | S.1011.71(3)(a), F.S.                    | .250            | Lease purchase payments or critical fixed capital outlay in addition to the 1.500 mills for capital outlay. Levying Discretionary Capital Improvement reduces the Discretionary Operating mills by the same amount. |
| D.                                   |  |                 | Use only with instructions from the Department of Revenue.  |
| E. Additional Voted Millage          | S.1011.73(1), F.S.<br>S.1011.73(2), F.S. | Voted Levy      | Additional voted millage for operating or capital not to exceed 2 years; or additional voted millage for operating not to exceed 4 years.   |

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

**Example: Notice of Proposed Tax Increase**

- Include 100 percent of tax levies in the advertisement below.
- Advertise the *Notice of Proposed Tax Increase* if the current year total percent change of rolled-back rate (RBR) is greater than 0.00 (see Form DR-420S, line 22).

**NOTICE OF PROPOSED TAX INCREASE**

The \_\_\_\_ (*name of school district*) \_\_\_\_ will soon consider a measure to increase its property tax levy.

**Last year's property tax levy:**

A. Initially proposed tax levy ..... \$ \_\_\_\_\_

B. Less tax reductions due to Value Adjustment Board  
and other assessment changes ..... \$ \_\_\_\_\_

C. Actual property tax levy ..... \$ \_\_\_\_\_

**This year's proposed tax levy ..... \$ \_\_\_\_\_**

A portion of the tax levy is required under state law in order for the school board to receive \$ (\_\_\_\_\_) in state education grants. The required portion has (**increased or decreased**) by (\_\_\_\_\_) percent, and represents approximately (\_\_\_\_\_) of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

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

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

Use this ad for school districts that have proposed a millage rate more than 100 percent of the rolled-back rate and have proposed to levy a non-voted millage more than the minimum amount required under ss. 1011.60 and 200.065(3)(c), F.S.

The *Notice of Proposed Tax Increase* ad must:

- Use 100 percent of tax levies
- Be a full 1/4 page of the newspaper
- Have an adjacent *Budget Summary* and a *Notice of Capital Outlay* ad, if applicable
- **Not** deviate from the specified language
- Be published in a newspaper of general paid circulation in the county or its geographically limited insert
- **Not** be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications
- Be advertised within 29 days of certification of taxable value

Hold the hearing two to five days after the ads appear in the newspaper.

## Example: *Notice of Budget Hearing*

|  |
|--|
| <p style="text-align: center;"><b>NOTICE OF BUDGET HEARING</b></p> <p>The _____ (<i>name of school district</i>) _____ will soon consider a budget for _____ (<i>fiscal year</i>) _____.</p> <p>A public hearing to make a DECISION on the budget AND TAXES will be held on:</p> <p style="text-align: center;">(DATE)<br/>(TIME)<br/>at<br/>(MEETING PLACE)</p> |
|--|

Use this ad for school districts which have NOT proposed a millage rate in excess of 100 percent of the rolled-back rate (s. 200.065(3)(e), F.S.).

### **The notice of budget hearing ad:**

- **Cannot** be in the legal or classified section
- Must have an adjacent *Budget Summary* ad and a *Notice of Capital Outlay* ad, if applicable
- **Cannot** deviate from the specified language
- Has no size requirements
- Must be published in a newspaper of general paid circulation in the county or its geographically limited insert
- **Cannot** 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 **29 days** of certification of taxable value.
- Hold the final hearing **two to five days** after the day the ads first appear in the newspaper.

## Example: Notice of Tax for School Capital Outlay

List specified projects below by priority in each category.

### NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The (***name of school district***) will soon consider a measure to \* impose a (***number***) mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of (***number***) mills for operating expenses and is proposed solely at the discretion of the school board.

#### **\*\* THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE**

The capital outlay tax will generate approximately \*\*\* \$ (***amount***) to be used for the following projects: (List the categories in the following order using specific verbiage. Sample projects follow each category.)

#### **CONSTRUCTION AND REMODELING**

One (1) new elementary school

#### **MAINTENANCE, RENOVATION, AND REPAIR**

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute

Roof repairs and replacement

Renovation and repair from hurricane damage

#### **MOTOR VEHICLE PURCHASES (Specify number of buses)**

Purchase of 40 school buses                      Purchase of maintenance vehicles

Lease of driver's education vehicles              Lease-purchase of security vehicles

Purchase of instructional materials delivery truck

#### **NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE**

Purchase school furniture and equipment for new elementary school

Lease-purchase of new computers

Lease of tablets

Purchase software application for district-wide administration of personnel

Enterprise resource software acquired via license/maintenance fees or lease agreements

#### **PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT**

Annual master lease payments for various facilities and renovations

Annual lease payment for qualified zone academy bonds for various facilities

Annual master lease payments for site purchases

Debt service on certificates of participation for 2 new elementary schools and 5 middle schools

#### **PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES**

Rent on career education workshop

Leasing of educational and ancillary facilities and plants

#### **PAYMENTS OF LOANS APPROVED PURSUANT TO SS. 1011.14 AND 1011.15, F.S.**

Loan through Downtown Bank for land purchase for site of new elementary school

#### **PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS**

Removal of hazardous waste

#### **PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT**

Insurance premiums on district facilities

#### **PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES**

Leasing of portable classrooms

#### **PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S. 1011.71(2)(i), F.S. (Specify number of buses)**

Contract with Student Busing Solutions for 15 buses offsetting the cost of transporting students

#### **PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER**

Opening of one new elementary school

All concerned citizens are invited to a public hearing to be held on (***date and time***) at (***meeting place***).  
A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

## ***Notice of Tax for School Capital Outlay***

\*If the district school board is proposing to levy the same millage under s. 1011.71, F.S., which was levied last year, insert the words "continue to" before the word "impose" in the first sentence.

\*\*Delete this sentence if advertising a budget hearing and not a *Notice of Proposed Tax Increase*.

\*\*\*The amount cannot be less than 96 percent of ad valorem proceeds (s. 1011.62(4)(a), F.S.).

### **The *Notice of Tax for School Capital Outlay* must:**

- Be a full 1/4 page of the newspaper
- Have the same advertising requirements as s. 200.065(3), F.S.
- Include the capital outlay millage under s. 1011.71(2), F.S., and local capital improvements millage under s. 1011.71(3), F.S.

**For 96 percent calculations, use current year gross taxable value for operating purposes, Form DR-420S, line 4.**

**For debt calculations, use current year gross taxable value for operating purposes, Form DR-420DEBT, line 4.**

**Example: Amended Notice of Tax for School Capital Outlay**

**AMENDED NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY**

The School Board of     (name)     County will soon consider a measure to amend the use of property tax for the capital outlay projects previously advertised for the (year) to (year) school year.

**New projects to be funded:**

(list of capital outlay projects within each category\*)

**Amended projects to be funded:**

(list of capital outlay projects within each category\*)

**Projects to be deleted:**

(list of capital outlay projects within each category\*)

All concerned citizens are invited to a public hearing to be held on (**date and time**) at (**meeting place**).

A DECISION on the proposed amendment to the projects funded from CAPITAL OUTLAY TAXES will be made at this meeting.

**The Amended Notice of Tax for School Capital Outlay must:**

- Be published any time there is a proposed amendment to the previously advertised and adopted *Notice of Tax for School Capital Outlay*. Projects must appear under each category of new, amended, or deleted. You may omit categories and projects without a change (s. 200.065(10)(b), F.S.)
- Have the same advertising requirements as s. 200.065(3), F.S.
- Be a full 1/4 page of the newspaper

Hold the hearing two to five days after the advertisement appears in the newspaper.

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

Submit the full page of the newspaper and proof of publication to the Department of Revenue.



# Example: *Budget Summary*

Example: Budget Summary Ad With Budget Increase

## BUDGET SUMMARY

Current Fiscal Year

\*THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of school district) ARE (percent rounded to one decimal) MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

|  | PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP: |  |                    | PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP: |                    | TOTAL ALL FUNDS       |
|--|---|--|--------------------|---|--------------------|-----------------------|
|  | 5.3140  | Discretionary Operating                              | 0.4980             | Operating or Capital Not to Exceed 2 years          | 0.0000             |                       |
|  | 1.5000  | Additional Millage Not to Exceed 4 Years (Operating) | 0.0000             | Debt Service  | 0.1600             |                       |
|  | 0.2500  |  |                    |   |                    | 7.7220                |
| <b>ESTIMATED REVENUES</b>  |   |  |                    |   |                    | TOTAL ENTERPRISE FUND |
| Federal Sources  | 128,459   | 2,142,497  | 4,889              | 4,882   |                    | 2,280,667             |
| State Sources  | 10,021,367                                      | 9,583  | 54,569             | 78,053  |                    | 10,163,572            |
| Local Sources  | 10,163,589                                      | 154,169  | 73,322             | 993,947   | 625,000            | 12,105,952            |
| <b>TOTAL SOURCES</b>   | <b>20,313,415</b>                               | <b>2,306,249</b>                                     | <b>132,780</b>     | <b>1,076,822</b>                                    | <b>625,000</b>     | <b>24,550,091</b>     |
| Transfers In   | 285,937   |  |                    |   |                    | 285,937               |
| Fund/Balances/Net Position                                       | 2,096,087                                       | 139,300  | 39,266             | 1,163,911   | 725,236            | 4,189,165             |
| <b>TOTAL REVENUES, TRANSFERS, AND FUND/BALANCES/NET POSITION</b> | <b>22,695,439</b>                               | <b>2,445,549</b>                                     | <b>172,046</b>     | <b>2,240,773</b>                                    | <b>1,350,236</b>   | <b>29,025,193</b>     |
| <b>APPROPRIATIONS/EXPENDITURES:</b>                              |   |  |                    |   |                    |                       |
| Instruction  | 11,920,757                                      | 539,488  |                    |   |                    | 12,460,245            |
| Pupil Personnel Services   | 990,064   | 234,412  |                    |   |                    | 1,224,476             |
| Instructional Media Services                                     | 371,353   | 14,900   |                    |   |                    | 386,253               |
| Instructional and Curriculum Development Services                | 397,076   | 20,408   |                    |   |                    | 417,484               |
| Instructional Staff Training Services                            | 64,223  | 20,917   |                    |   |                    | 85,140                |
| Instructional-Related Technology                                 | 100,000   | 3,000  |                    |   |                    | 103,000               |
| School Board   | 200,300   |  |                    |   |                    | 200,300               |
| General Administration   | 475,907   | 97,986   |                    |   |                    | 573,893               |
| School Administration  | 1,074,063                                       |  |                    |   |                    | 1,074,063             |
| Facilities Acquisition and Construction                          | 127,434   | 32,320   |                    | 1,096,935   |                    | 1,256,689             |
| Fiscal Services  | 410,336   |  |                    | 40,000  |                    | 450,336               |
| Food Services  |   | 1,444,800  |                    |   |                    | 1,444,800             |
| Central Services   | 434,362   | 5,355  |                    |   |                    | 439,717               |
| Pupil Transportation Services                                    | 1,255,305                                       | 21,642   |                    | 195,000   |                    | 1,471,947             |
| Operation of Plant   | 2,303,699                                       | 3,600  |                    |   |                    | 2,307,299             |
| Maintenance of Plant   | 931,287   |  |                    | 3,239   |                    | 934,526               |
| Administrative Technology Services                               | 90,000  | 6,721  |                    |   |                    | 96,721                |
| Community Services   | 408,467   |  |                    |   | 398,726            | 813,914               |
| Debt Services  | 133,621   |  | 133,009            |   |                    | 266,630               |
| <b>TOTAL APPROPRIATIONS/EXPENDITURES:</b>                        | <b>\$21,688,254</b>                             | <b>\$2,445,549</b>                                   | <b>\$133,009</b>   | <b>\$1,381,935</b>                                  | <b>\$398,726</b>   | <b>\$26,134,458</b>   |
| Transfers Out  |   |  |                    |   | 285,937            | 285,937               |
| Fund/Balances/Net Position                                       | 1,007,185                                       |  | 39,907             | 572,861   | 951,510            | 2,604,798             |
| <b>TOTAL TRANSFERS, AND FUND/BALANCES/NET POSITION</b>           | <b>\$22,695,439</b>                             |  | <b>\$2,445,549</b> | <b>\$172,046</b>                                    | <b>\$2,240,773</b> | <b>\$29,025,193</b>   |

The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record.

## **Budget Summary Advertising Requirements**

The *Budget Summary* must:

- Be advertised under ss. 1011.03 and 200.065(3)(l), F.S.
- Have an adjacent 1/4 page *Notice of Proposed Tax Increase* or *Notice of Budget Hearing* advertisement
- Have an adjacent 1/4 page *Notice of Tax for School Capital Outlay* advertisement, if applicable
- Show all proposed millage rates applicable to school district:
  - Required local effort (RLE) including prior period funding adjustment
  - Capital outlay
  - Discretionary operating
  - Discretionary capital improvement
  - Additional voted millage
  - Voted debt service
- Show all funds
- Have a balanced budget (balance all funds and the total of all funds)
- Not appear in the legal or classified section of the newspaper

Include the statement below in **BOLD** type if the applicable percentage is greater than zero:

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

Calculation:

Current year budget - prior year budget  
Difference ÷ prior year budget  
Difference x 100

## ***Budget Summary Advertising Requirements***

All required TRIM advertisements must be accompanied by an **adjacent *Budget Summary advertisement***. This summary must show, for each budget and the total of all budgets, the proposed tax millages, balances, reserves, and total of each major classification of receipts and expenditures, classified according to the classification of accounts prescribed by the appropriate state agency

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

1. Spent or could have spent during the applicable fiscal year, or
2. Retained or could have retained 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.

The *Budget Summary* advertisement must state all tentative millages.

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

*Budget Summary* ads must also include a presentation of all proposed budgets and millages.

## **Advertisement Time Frame**

The advertisements for the tentative budget hearing appear in the newspaper within 29 days of the certification of value.

The school district will hold the tentative budget hearing two to five days after the advertisements appear in the newspaper. For example, if the advertisement appears on Thursday, the earliest day the school district may hold the hearing would be the following Saturday, and the latest day would be the following Tuesday.

Each school district is responsible for understanding the newspaper's advertising requirements and deadlines.

See section 200.065(2)(f)1., F.S.

## Verbatim Record of Proceedings

**This statement is NOT to appear  
with any TRIM advertisements.**

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

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

**Example: *Notice of Continuation: Recessed Tentative/Final Hearing***

**NOTICE OF CONTINUATION**

The Tentative/Final Budget Hearing held on (Date of Hearing)  
for the (Name of School District) was recessed and will be continued on  
(Date, Time, and Location of New Hearing).

(INCLUDE NAME OF TOWN)

- If circumstances beyond the taxing authority's control cause the hearing to be recessed, the taxing authority must 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 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.
- No accompanying ads are required for the continuation notice.
- **Do not** adjourn the hearing. The hearing must be **recessed**.
- Include the entire newspaper page and the proof of publication for this advertisement in the *Certification of Compliance* (TRIM package).

**Example: Notice Rescheduled Hearing**

**NOTICE OF RESCHEDULED HEARING**

The Tentative/Final hearing adopting a millage rate and budget on (hearing date) for the (name of school district) is being rescheduled due to (named storm).

A rescheduled (tentative/final) budget hearing will be held on:

**(DATE)**  
**(TIME)**  
at  
**(MEETING PLACE)**

- If the taxing authority postpones or reschedules a hearing because of circumstances beyond its control, the taxing authority should publish a notice in a newspaper of general paid circulation in the county
- The notice must state the time (after 5:00 p.m.), date, and address for the rescheduled hearing.
- The notice cannot be in the legal notices or classified advertising section of the newspaper.
- The taxing authority must hold the rescheduled hearing two to five days after the continuation notice appears in the newspaper.
- The Notice of Rescheduled Hearing does not require any accompanying ads.
- Include the entire newspaper page and the proof of publication for this advertisement in the *Certification of Compliance* (TRIM package).

# Hearing Requirements

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## Scheduling and Advertising

- Hold all hearings after 5:00 p.m. Monday through Friday or anytime Saturday. Do not hold hearings on Sunday (s. 200.065(2)(e)2., F.S.).
- The board of county commissioners (BCC) must not schedule its hearings on days on which a school board has scheduled hearings (s. 200.065(2)(e)2., F.S.).
- Other taxing authorities in the county cannot schedule hearings on the days scheduled by the BCC or school board (s. 200.065(2)(e)2., F.S.).

## At the Hearing

- In the hearings, the first substantive issues to discuss are the:
  - a. Percentage increase in millage over the rolled-back rate needed to fund the budget, if any
  - b. Specific purposes for which ad valorem tax revenues are increasing (s. 200.065(2)(e)1., F.S.)
- At all hearings, the governing body will hear comments about the proposed increase and discuss 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.
- The governing body will adopt its tentative or final millage rate before it adopts its tentative or final budget. Adopt the millage first. Adopt the budget second (s. 200.065(2)(e)1., F.S.).
- Calculate the ad valorem proceeds using **at least 96 percent** of the current year gross taxable value (s. 1011.62(4)(a), F.S.).
- You must adopt the millage rate and the budget by **separate votes** at the final hearing. Adopt the millage rate first by resolution or ordinance. The resolution or ordinance must state the adopted millage rate and the percent, if any, by which it exceeds the rolled-back rate (ss. 200.065(2)(e)1. and 200.065(3)(l), F.S.).
- The millage rate the taxing authority adopted at the final budget hearing cannot be higher than the rate it tentatively adopted at the first hearing, unless the property appraiser sends each taxpayer a revised notice of proposed property taxes before the final hearing. The property appraiser prepares the notice at the school district's expense and mails it 10 to 15 days before the final hearing (s. 200.065(2)(d), F.S.).

## Final Resolution/Ordinance

- School districts forward the resolution or ordinance adopting the final millage to the property appraiser, tax collector, and the Department by 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.**
- When the property appraiser receives the resolution or ordinance, it is official notice of the millage rate the school district approved (s. 200.065(4), F.S.).



- The taxing authority may not levy a millage other than one approved by referendum until the school board approves the resolution or ordinance to levy and submits it promptly to the property appraiser and the tax collector (s. 200.065(4), F.S.).
- If the fall term for a school district begins before adoption of the final budget, the school district may spend money according to the adopted tentative budget, until it adopts a final budget (s. 200.065(2)(g), F.S.).

## **Recessed Hearing Information**

If the school district recesses the hearing because of circumstances beyond its control, the school district must publish a notice in a newspaper of general paid circulation in the county. The notice must state the date, time, and place for the continuation of the hearing and must appear in the newspaper two to five days before the date the hearing will continue (s. 200.065(2)(e)2, F.S.).

## **When an Executive Order Is Issued Because Of A State of Emergency**

### **Governor's Executive Order**

In the event of a state of emergency, such as the imminence of a tropical storm, hurricane, or other natural calamity, the governor of the State of Florida will issue an executive order. The executive order will provide pertinent information and guidance such as the following:

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

### **Department of Revenue Emergency Order**

During a state of emergency, the taxing authority should be cognizant of any executive order issued by the governor, or any guidance issued by the executive director of the Department of Revenue (Department). When an executive order has been issued, the executive director of the Department will in turn issue an emergency order to implement the provisions of the governor's executive order. The emergency order will provide specific guidelines with regards to the TRIM process:

- List the counties impacted by the emergency order
- Extend TRIM timelines
- Temporarily waive TRIM compliance requirements
- Provide specific guidance related to TRIM hearing and advertising requirements

## ***Certification of Final Taxable Value (Form DR-422)***

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### **Requirements**

Before extension of the rolls under s. 193.122, F.S., the property appraiser must notify each taxing authority of the aggregate change in the assessment roll, if any, from the roll the property appraiser certified under s. 200.065(1), F.S. This includes, but is not limited to, those changes which result from the VAB's actions or from corrections of errors in the assessment roll.

- The property appraiser completes **section I** of the *Certification of Final Taxable Value* (Form DR-422), and certifies it to the school district.
- The school district completes **section II** and returns it to the property appraiser no later than three days after receipt.
- Line 4e on Form DR-422 must indicate the millage rates the school district adopted by resolution at the final budget hearing. If applicable, complete Form DR-422DEBT.
- Form DR-422 is not complete until it indicates the school district's final adopted millage rates.
- If line 3 on Form DR-422 is **greater than  $\pm 1$  percent**, school districts **may** administratively adjust the non-voted millage rate. The school district must use the calculation on line 6 of Form DR-422 if it administratively adjusts the millage rate.
- The school district cannot make any administrative adjustment to levies required to be a specific millage amount by law.
- The property appraiser should certify a Form DR-422 for each Form DR-420S he or she certified.
- The property appraiser should certify a Form DR-422DEBT for each Form DR-420DEBT he or she certified.
- **Do not delay** in submitting your TRIM compliance package within **30 days** of the final hearing. If you have not received Form DR-422, indicate on *Certificate of Compliance* (Form DR-487) that you will mail Form DR-422 when you receive it. Once you have received and completed Form DR-422, forward it to the property appraiser.
- The **property appraiser** will mail the completed copy of Form DR-422 to:

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

## **DR-422DEBT Requirements**

The property appraiser certifies the *Certification of Final Voted Debt Millage* (Form DR-422DEBT) to taxing authorities that levy a voted debt service millage. The property appraiser should initiate a separate Form DR-422DEBT for each voted debt service the taxing authority levies. Form DR-420DEBT should precede Form DR-422DEBT.

The property appraiser completes section I of Form DR-422DEBT, certifying the

- Current year gross taxable value
- Final current year gross taxable value
- Percentage of change in taxable value

The taxing authority completes section II and certifies the final voted debt service millage to the property appraiser no later than three days after receiving Form DR-422DEBT.

# Example: Certification of Final Taxable Value (Form DR-422)



## CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form      Print Form

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

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

|                      |   |   |  |
|----------------------|---|---|--|
| <b>SIGN<br/>HERE</b> | <b>Property Appraiser Certification</b> | 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

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 |      |

|  |                              |                             |   |
|--|------------------------------|-----------------------------|---|
| <b>Are you going to adjust adopted millage ?</b> | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <b>If No, STOP HERE, Sign and Submit.</b> |
|--|------------------------------|-----------------------------|---|

Continued on page 2

|   |   |                                  |   |
|---|---|----------------------------------|---|
| Taxing Authority :  |   | DR-422<br>R. 5/13<br>Page 2      |   |
| <b>COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS</b> 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<br><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%)<br><i>(Line 5 divided by Line 2 multiplied by 1,000)</i>  | per \$1000                       | (6)   |
| <b>MSTUs, DEPENDENT SPECIAL DISTRICTS , and INDEPENDENT SPECIAL DISTRICTS</b> 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<br><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%)<br><i>(Line 7 divided by Line 2, multiplied by 1,000)</i> | per \$1000                       | (8)   |
| <b>S<br/>I<br/>G<br/><br/>N<br/><br/>H<br/>E<br/>R<br/>E</b>  | <b>Taxing Authority Certification</b>   |                                  | 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/dor/property/trim/>

# Example: 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<br><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<br><input type="checkbox"/> Water Management District Basin <input type="checkbox"/> Dependent Special District                                 |                              |                             |
| LEVY DESCRIPTION :   |   |  |                              |                             |
| <b>SECTION I: COMPLETED BY PROPERTY APPRAISER</b>  |   |  |                              |                             |
| 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                        |
| <b>SIGN HERE</b>   | <b>Property Appraiser Certification</b>   | I certify the taxable values above are correct to the best of my knowledge.  |                              |                             |
|  | Signature of Property Appraiser :   |  |                              | Date :                      |
| <b>SECTION II: COMPLETED BY TAXING AUTHORITY</b>   |   |  |                              |                             |
| If this portion of the form is not completed in <b>full</b> , 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)                        |
| <b>Are you adjusting the Voted Debt Service Millage?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <b>If No, STOP HERE, sign and submit.</b>  |   |  |                              |                             |
| <b>COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS</b> 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<br><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%)<br><i>(Line 5 divided by Line 2 multiplied by 1,000)</i>  |  | per \$1000                   | (6)                         |
| <b>MSTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS</b> 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<br><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%)<br><i>(Line 7 divided by Line 2, multiplied by 1,000)</i> |  | per \$1000                   | (8)                         |

Continued on page 2

|   |   |   |                    |              |
|---|---|---|--------------------|--------------|
| Taxing Authority :                                      |   | DR-422DEBT<br>R. 5/11<br>Page 2   |                    |              |
| <b>S<br/>I<br/>G<br/>N<br/><br/>H<br/>E<br/>R<br/>E</b> | <b>Taxing Authority Certification</b>       | 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/dor/property/trim/>



# Compliance Submission

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## Requirements for *Certification of Compliance*

All school districts must submit the TRIM compliance package to the Department within **30 days** following the final budget hearing (s. 200.068, F.S.).

Include the following required items with *the Certificate of Compliance* (Form DR-487):

1. *Certification of Taxable Value* (Form DR-420S)
2. *Certification of Voted Debt Millage* (Form DR-420DEBT), if applicable
3. *Resolution Determining Revenues and Millages Levied* (Form ESE 524) (adopt the millage rate first)
4. Resolution/ordinance adopting the budget (**do not send the entire budget**)
5. **Entire page(s)** from the newspaper for all TRIM advertisements
6. Proof of publication for **each** TRIM advertisement from the newspaper
7. Advertisements and proof of publication
  - a) *Budget Summary* advertisement
  - b) *Notice of Proposed Tax Increase* **or** *Notice of Budget Hearing* advertisement
  - c) *Notice of Tax for School Capital Outlay* advertisement
  - d) *Amended Notice of Tax for School Capital Outlay* advertisement (if applicable)
8. A copy of the *Certification of Final Taxable Value* (Form DR-422). **Do not delay submission if you have not received Form DR-422 from the property appraiser's office when you have completed the TRIM package. Submit the TRIM package to the Department of Revenue within 30 days of the final hearing.**

## Electronic Submission of TRIM Compliance Package

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

1. Include the Taxing Authority Number (that is provided to you by the TRIM section), Taxing Authority Name, and "TRIM Compliance Package" in the subject line
2. The package must include:
  - a. *Certification of Compliance* (Form DR-487)
  - b. Resolution determining Revenues and Millages Levied (Form ESE 524) (adopt the millage rate first)
  - c. Millage and/or ordinance adopting the final budget (**do not send the entire budget**)
  - d. Entire page of the newspaper for each TRIM advertisement
  - e. Proof of publications from the newspaper for each TRIM advertisement
  - f. If you used mailed notices in lieu of newspaper advertisements, you must include a copy of the mailed notices and proof of mailing from the post office

Electronic submission email address: **ptotrimpackages@floridarevenue.com**

## School District's Current Year Total Proposed Rate as a Percent Change of Rolled-Back Rate

### Line 6, Form ESE 524

The total millage rate to be levied (**exceeds or is less than**) the rolled-back rate calculated under s. 200.065(1), F.S., by \_\_\_\_\_\* percent.

\* See line 22, Form DR-420S

### Calculation:

{[(line 16) + (line 17)] ÷ [(line 14) + (line 15)] - 1} x 100

|                          |                                     |               |             |
|--------------------------|-------------------------------------|---------------|-------------|
| Line 16                  | <b>Current Year State Law (RLE)</b> | <b>6.6230</b> | per \$1,000 |
| Line 17                  | <b>Current Year Local Board</b>     | <b>2.5100</b> | per \$1,000 |
| <b>Line 16 + Line 17</b> |                                     | <b>9.1330</b> | per \$1,000 |

|                          |   |               |             |
|--------------------------|---|---------------|-------------|
| Line 14                  | <b>Current Year State Law (RLE) RBR</b> | <b>6.5250</b> | per \$1,000 |
| Line 15                  | <b>Current Year Local Board RBR</b>     | <b>2.7668</b> | per \$1,000 |
| <b>Line 14 + Line 15</b> |   | <b>9.2918</b> | per \$1,000 |

$$\begin{aligned}
 9.1330 \div 9.2918 &= .9829 \\
 &- 1.00 &= &-0.01709 \\
 &&&x 100 = &-1.7090
 \end{aligned}$$

The percentage increase over the rolled-back rate = **-1.71%**

### Line 6, Form ESE 524

The total millage rate to be levied **exceeds** the rolled-back rate calculated under s. 200.065(1), F.S., by **-1.71**\* percent.

\*See line (22), Form DR-420S

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

When the percent change of rolled-back rate is **greater than 0.00**, publish a *Notice of Proposed Tax Increase* advertisement with an adjacent *Budget Summary* advertisement.

## Department of Revenue TRIM Compliance Section

| <b>TRIM Staff</b>         | <b>Phone Number</b> |
|---------------------------|---------------------|
| 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](mailto:trim@floridarevenue.com)

**Package Submission Email:** [ptotrimpackages@floridarevenue.com](mailto:ptotrimpackages@floridarevenue.com)

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

**Fax Number** (850) 617-6115

### **Mailing Address**

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

### **Physical Address (certified and overnight deliveries)**

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

# Example: Certification of Compliance (Form DR-487)



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

Reset Form

Print Form

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 :  |   | <b>Taxing authorities must file the DR-487 with the required attachments within 30 days of the final hearing.</b> Send completed "TRIM" Compliance packages by :   |   |                  |
| Mailing Address :   |   | <b>Mail</b>  | <b>Certified or Overnight Delivery</b>  |                  |
| Physical Address :  |   | Florida Department of Revenue<br>Property Tax Oversight - TRIM Section<br>P. O. Box 3000<br>Tallahassee, Florida 32315-3000  | Florida Department of Revenue<br>Property Tax Oversight - TRIM Section<br>2450 Shumard Oak Blvd., RM 2-3200<br>Tallahassee, Florida 32399-0216  |                  |
| City, State, Zip :  |   | Trim package submission e-mail address: <a href="mailto:ptotrimpackages@floridarevenue.com">ptotrimpackages@floridarevenue.com</a>   |   |                  |
| Date of Final Hearing :   |   |  |   |                  |
| <p align="center"><b>All Taxing Authorities, Except School Districts</b><br/><b>E-TRIM Participants only need to submit items 1-3</b></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:<br/>a. Adopting the final millage rate, with percent change of rolled-back rate shown and<br/>b. Adopting the final budget, indicating order of adoption.<br/><b>DO NOT SEND ENTIRE BUDGET.</b></p> <p><input type="checkbox"/> 3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements<br/>a. Budget Summary Advertisement.<br/>b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.<br/>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 align="center">*(See Rule 12D-17.004(2)(a), F.A.C.)</p> |   | <p align="center"><b>School Districts</b><br/><b>E-TRIM Participants only need to submit items 1-4</b></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:<br/>a. Budget Summary Advertisement.<br/>b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.<br/>c. Notice of Tax for School Capital Outlay.<br/>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 align="center">*(See Rule 12D-17.004(2)(b), F.A.C.)</p> |   |                  |
| <p><b>**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.</b></p>   |   |  |   |                  |
| SIGNATURE   | <b>Taxing Authority Certification</b>                     |  | 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 :  |                  |

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

## Non-Compliance Requirements

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### Non-Compliance Re-Advertising Requirements

If a school district is in violation of s. 200.065, F.S., and subject to s. 200.065(13), F.S., the Property Tax Oversight program will notify the school district and, if applicable, the tax collector and the Department of Revenue's General Tax Administration program. Section 200.065(13)(c), F.S., requires the school district to repeat the final hearing and notice process.

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

The school district will not forward the newly adopted millage to the tax collector or property appraiser. The new millage may not exceed the rate previously adopted.

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

**Example: Non-Compliance Notice of Proposed Tax Increase**

Include 100 percent of tax levies in the advertisement below.

**NOTICE OF PROPOSED TAX INCREASE**

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

The       (name of school district)       will soon consider a measure to increase its property tax levy.

**Last year’s property tax levy:**

A. Initially proposed tax levy ..... \$ \_\_\_\_\_

B. Less tax reductions due to Value Adjustment Board  
and other assessment changes ..... \$ \_\_\_\_\_

C. Actual property tax levy ..... \$ \_\_\_\_\_

**This year’s proposed tax levy ..... \$ \_\_\_\_\_**

A portion of the tax levy is required under state law in order for the school board to receive \$ (\_\_\_\_\_) in state education grants. The required portion has (**increased or decreased**) by (\_\_\_\_\_) percent, and represents approximately (\_\_\_\_\_) of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

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

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

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

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

The school district must hold the hearing two to five days after the ads appear in the newspaper.

**Example: Non-Compliance *Notice of Budget Hearing***

**NOTICE OF BUDGET HEARING**

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

The (name of school district) will soon consider a budget for (fiscal year). A public hearing to make a **DECISION** on the budget **AND TAXES** will be held on:

(DATE)  
(TIME)  
at  
(MEETING PLACE)

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

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

The school district must hold the hearing two to five days after the ads appear in the newspaper.



## Value Adjustment Board

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

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

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

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

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

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

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

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

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

- The clerk of the governing body of the county will be the clerk of the VAB.
- The advertisement cannot appear in the legal or classified section of the newspaper.
- The advertisement must appear in a newspaper of general paid circulation.
- The newspaper must be one of general interest and readership in the community.
- Use *Notice of Tax Impact of the Value Adjustment Board* (Form DR-529).

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

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

**Mailing Address:**

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

## Miscellaneous Information

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### **Fax Information**

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

**Do not submit the TRIM compliance package by fax.**

**TRIM packages should be submitted electronically to the Department to [ptotrimpackages@floridarevenue.com](mailto:ptotrimpackages@floridarevenue.com)**

Fax number: (850) 617-6115

# Fax Transmittal Sheet



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

**Jim Zingale**  
 Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

# FAX

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

|                      |        |
|----------------------|--------|
| TO:                  | FROM:  |
| FAX:                 | FAX:   |
| PHONE:               | PHONE: |
| SUBJECT:             | DATE:  |
| PAGE: _____ of _____ |        |

COMMENTS:

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**Department of Revenue TRIM Compliance Section**

| <b>TRIM Staff</b>         | <b>Phone Number</b> |
|---------------------------|---------------------|
| Wyatt Peters              | (850) 617-8921      |
| Dametria Hayward-Williams | (850) 617-8922      |
| Kendall Tolbert           | (850) 617-8861      |
| Breauna Hines             | (850) 617-8923      |
| Roberta Epp               | (850) 617-8890      |

**Email:** trim@floridarevenue.com

**Package Submission Email:** ptotrimpackages@floridarevenue.com

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

**Fax Number** (850) 617-6115

**Mailing Address**

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

**Physical Address (certified and overnight deliveries)**

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

# **Florida Statutes and Florida Administrative Code**

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## **Florida Statutes**

Method of fixing millage .....Chapter 200.065

## **Florida Administrative Code**

Truth in Millage (TRIM) Compliance .....Rule 12D-17

# Forms and Sample Resolutions

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## Forms List

1. *Certification of Compliance* (Form DR-487)
2. *Certification of School Taxable Value* (Form DR-420S)
3. *Certification of Voted Debt Millage* (Form DR-420DEBT)
4. *Certification of Final Taxable Value* (Form DR-422)
5. *Certification of Final Voted Debt Millage* (Form DR-422DEBT)
6. *Notice of Proposed Property Taxes* (Form DR-474)
7. *Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments* (Form DR-474N)
8. Resolution/Ordinance Adopting Tentative Millage Rates
9. Resolution/Ordinance Adopting Tentative Budget
10. *Resolution Determining Revenues and Millages Levied* (Form ESE 524)
11. Resolution/Ordinance Adopting Final Budget
12. Calculation of line 6, Form ESE 524
13. Example: Date and Time Correction for TRIM Notice

For County Property Appraisers:

If the TRIM notice contains an error involving only the date and time of the public hearings, the property appraiser, with the permission of the taxing authority affected by the error, may correct the error by advertising the corrected information in a newspaper of general circulation in the county as provided in subsection (3). (s. 200.065(14)(a)).

14. TRIM Compliance staff; phone and fax



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

Reset Form

Print Form

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"/> <b>Check if new address</b> |  |
| Taxing Authority :                                   | <b>Taxing authorities must file the DR-487 with the required attachments within 30 days of the final hearing.</b> Send completed "TRIM" Compliance packages by :<br><b>Mail</b><br>Florida Department of Revenue<br>Property Tax Oversight - TRIM Section<br>P. O. Box 3000<br>Tallahassee, Florida 32315-3000<br>Trim package submission e-mail address: <a href="mailto:ptotrimpackages@floridarevenue.com">ptotrimpackages@floridarevenue.com</a><br><br><b>Certified or Overnight Delivery</b><br>Florida Department of Revenue<br>Property Tax Oversight - TRIM Section<br>2450 Shumard Oak Blvd., RM 2-3200<br>Tallahassee, Florida 32399-0216 |
| Mailing Address :                                    |  |
| Physical Address :                                   |  |
| City, State, Zip :                                   |  |
| Date of Final Hearing :                              |  |

**All Taxing Authorities, Except School Districts**  
**E-TRIM Participants only need to submit items 1-3**

WITHIN 30 DAYS OF FINAL HEARING send this signed certification\* with:

1. Proof of Publication from the newspaper for all newspaper advertisements.

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.**

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, *Notice - Tax Impact of the Value Adjustment Board*, within 30 days of completion.

4. Copy of DR-420, *Certification of Taxable Value*, include DR-420TIF, *Tax Increment Adjustment Worksheet* and DR-420DEBT, *Certification of Voted Debt Millage*, if applicable.

5. DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*.

6. DR-487V, *Vote Record for Final Adoption of Millage Levy*.

7. DR-422, *Certification of Final Taxable Value,\*\** and DR-422DEBT *Certification of Final Voted Debt Millage*, if applicable.

\*(See Rule 12D-17.004(2)(a), F.A.C.)

**School Districts**  
**E-TRIM Participants only need to submit items 1-4**

WITHIN 30 DAYS OF FINAL HEARING send this signed certification\* with:

1. ESE 524, *Millage Resolution*.

2. Resolution or Ordinance Adopting Budget, indicating order of adoption.

3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements:  
 a. Budget Summary Advertisement.  
 b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.  
 c. Notice of Tax for School Capital Outlay.  
 d. Amended Notice of Tax for School Capital Outlay.

4. Proof of Publication from the newspaper for all newspaper advertisements.

5. Copy of DR-420S, *Certification of School Taxable Value* and DR-420DEBT, *Certification of Voted Debt Millage*, if applicable.

6. DR-422, *Certification of Final Taxable Value\*\** and DR-422DEBT, *Certification of Final Voted Debt Millage*, if applicable.

\*(See Rule 12D-17.004(2)(b), F.A.C.)

**\*\*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.**

|   |   |   |  |                  |
|---|---|---|--|------------------|
| <b>S<br/>I<br/>G<br/>N<br/><br/>H<br/>E<br/>R<br/>E</b> | <b>Taxing Authority Certification</b>                     | 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"/> <b>Check if new contact</b> | E-mail Address : |
|   | Phone Number :  |   | Fax Number :   |                  |

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





Reset Form

Print Form

# CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S  
R. 5/13  
Rule 12D-16.002, FAC  
Effective 5/13  
Provisional

|        |          |
|--------|----------|
| Year : | County : |
|--------|----------|

Name of School District :

**SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT**

|    |   |  |     |
|----|---|--|-----|
| 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 levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution?<br><i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>            | <input type="checkbox"/> Yes <input type="checkbox"/> No | (8) |

|                      |   |   |  |
|----------------------|---|---|--|
| <b>SIGN<br/>HERE</b> | <b>Property Appraiser Certification</b> | I certify the taxable values above are correct to the best of my knowledge. |  |
|                      | Signature of Property Appraiser :       | Date :  |  |

**SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER**

|  |  |                            |                                      |      |
|--|--|----------------------------|--------------------------------------|------|
| Local board millage includes discretionary and capital outlay. |  |                            |                                      |      |
| 9.   | Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i> |                            | per \$ 1,000                         | (9)  |
| 10.  | Prior year local board millage levy <i>(All discretionary millages)</i>  |                            | per \$ 1,000                         | (10) |
| 11.  | Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>   | \$                         |                                      | (11) |
| 12.  | Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>  | \$                         |                                      | (12) |
| 13.  | Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>  | \$                         |                                      | (13) |
| 14.  | Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>  |                            | per \$ 1,000                         | (14) |
| 15.  | Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>                                      |                            | per \$ 1,000                         | (15) |
| 16.  | Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>                                   |                            | per \$ 1,000                         | (16) |
| 17.  | A. Capital Outlay  | B. Discretionary Operating | C. Discretionary Capital Improvement | (17) |
|  | D. Use only with instructions from the Department of Revenue   |                            |                                      |      |
|  |  |                            | per \$ 1,000                         |      |

Continued on page 2

|   |  |        |   |         |              |
|---|--|--------|---|---------|--------------|
| Name of School District :                               |  |        | DR-420S<br>R. 5/13<br>Page 2  |         |              |
| 18.   | Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>  | \$     | (18)  |         |              |
| 19.   | Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>  | \$     | (19)  |         |              |
| 20.   | Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>  | \$     | (20)  |         |              |
| 21.   | Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>                     |        | %   | (21)    |              |
| 22.   | Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i> |        | %   | (22)    |              |
| Final public budget hearing                             |  | Date : | Time :  | Place : |              |
| <b>S<br/>I<br/>G<br/>N<br/><br/>H<br/>E<br/>R<br/>E</b> | <b>Taxing Authority Certification</b>  |        | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, 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 : |

Continued on page 3

# INSTRUCTIONS

## Section I: Property Appraiser

Complete Section I, Lines 1 through 8 for the school district in the county.

### Line 8

Check "Yes" if the school district 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 Form DR-420DEBT. Do not complete a separate DR-420S for these levies.

Send a copy to the school district and keep a copy. When the school district returns the DR-420S and any accompanying form(s), immediately send the originals to:

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

## Section II: School Districts

Complete Section II. Keep one copy. Return the original and one copy to the property appraiser with any applicable forms. Also, send one copy of forms to the tax collector.

### Line 9

Include the sum of the previous year's Required Local Effort and the prior period funding adjustment as certified by the Commissioner of Education.

### Line 16

Current year tentatively adopted Required Local Effort millage rate; show the sum of the Required Local Effort and prior period funding adjustment as certified by the Commissioner of Education.

### Line 17

Current year tentatively adopted Local Board millage rate; show the total Local Board millage rate on Line 17 A-E. Separate the Local Board millage rate into the individual categories as follows:

| Type of Millage                      | Statutory Authority                      | Maximum Millage | Uses  |
|--------------------------------------|--|-----------------|---|
| A. Capital Outlay                    | S.1011.71(2), F.S.                       | 1.500           | Discretionary local capital improvements.   |
| B. Discretionary Operating           | S.1011.71(1), F.S.                       | .748            | Non-voted current year discretionary operating.   |
| C. Discretionary Capital Improvement | S.1011.71(3)(a), F.S.                    | .250            | Lease purchase payments or critical fixed capital outlay in addition to the 1.500 mills for capital outlay. Levying Discretionary Capital Improvement reduces the Discretionary Operating mills by the same amount. |
| D.                                   |  |                 | Use only with instructions from the Department of Revenue.  |
| E. Additional Voted Millage          | S.1011.73(1), F.S.<br>S.1011.73(2), F.S. | Voted Levy      | Additional voted millage for operating or capital not to exceed 2 years; or additional voted millage for operating not to exceed 4 years.   |

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



**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 :                                      |  |                                  |              |
| <b>SECTION I: COMPLETED BY PROPERTY APPRAISER</b>       |  |                                  |              |
| 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)          |
| <b>SIGN<br/>HERE</b>                                    | <b>Property Appraiser Certification</b> I certify the taxable values above are correct to the best of my knowledge.      |                                  |              |
|   | Signature of Property Appraiser :  |                                  | Date :       |
| <b>SECTION II: COMPLETED BY TAXING AUTHORITY</b>        |  |                                  |              |
| 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)          |
| <b>S<br/>I<br/>G<br/>N<br/><br/>H<br/>E<br/>R<br/>E</b> | <b>Taxing Authority Certification</b> 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>



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 :<br><input type="checkbox"/> School District <input type="checkbox"/> County <input type="checkbox"/> Municipality<br><input type="checkbox"/> Independent Special District <input type="checkbox"/> Water Management District |
| Taxing Authority :    |          | Check type :<br><input type="checkbox"/> Principal Authority <input type="checkbox"/> MSTU<br><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

|                      |   |   |  |
|----------------------|---|---|--|
| <b>SIGN<br/>HERE</b> | <b>Property Appraiser Certification</b> | 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**

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      |

|  |                              |                             |   |
|--|------------------------------|-----------------------------|---|
| <b>Are you going to adjust adopted millage ?</b> | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <b>If No, STOP HERE, Sign and Submit.</b> |
|--|------------------------------|-----------------------------|---|

Continued on page 2

|   |   |   |
|---|---|---|
| Taxing Authority :  |   | DR-422<br>R. 5/13<br>Page 2   |
| <b>COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS</b> 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<br><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%)<br><i>(Line 5 divided by Line 2 multiplied by 1,000)</i>  | per \$1000 (6)  |
| <b>MSTUs, DEPENDENT SPECIAL DISTRICTS , and INDEPENDENT SPECIAL DISTRICTS</b> 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<br><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%)<br><i>(Line 7 divided by Line 2, multiplied by 1,000)</i> | per \$1000 (8)  |
| <b>S<br/>I<br/>G<br/><br/>N<br/><br/>H<br/>E<br/>R<br/>E</b>  | <b>Taxing Authority Certification</b>   | 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>



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 :<br><input type="checkbox"/> County <input type="checkbox"/> Municipality <input type="checkbox"/> School District<br><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<br><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

|                      |   |   |  |
|----------------------|---|---|--|
| <b>SIGN<br/>HERE</b> | <b>Property Appraiser Certification</b> | 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<br><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%)<br><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<br><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%)<br><i>(Line 7 divided by Line 2, multiplied by 1,000)</i> | per \$1000 | (8) |

Continued on page 2

|   |   |   |
|---|---|---|
| Taxing Authority :                                      |   | DR-422DEBT<br>R. 5/11<br>Page 2   |
| <b>S<br/>I<br/>G<br/>N<br/><br/>H<br/>E<br/>R<br/>E</b> | <b>Taxing Authority Certification</b>       | 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 :  |

**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>



**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  |                               |   |   |   |   | <a href="#">Enter date, time, and location</a>                  |
| Public Schools:<br>By State Law<br>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**

|              |           |           |
|--------------|-----------|-----------|
|              | 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<br>By State Law<br>By Local Law |                |           |            |           |               |           |
| Municipality                                   |                |           |            |           |               |           |
| Water Management                               |                |           |            |           |               |           |
| Independent Districts                          |                |           |            |           |               |           |
| Voted Levies for Debt Service                  |                |           |            |           |               |           |

| Assessment Reductions  | Applies to | Value |
|--|------------|-------|
| <b>*List each assessment reduction applicable to property.</b> |            |       |
|  |            |       |
|  |            |       |

| Exemptions  | Applies to | Value |
|---|------------|-------|
| <b>*List each exemption applicable to property.</b> |            |       |
|   |            |       |
|   |            |       |

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.

**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  |                               |   |   |   |   | <a href="#">Enter date, time, and location.</a>                 |
| Public Schools:<br>By State Law<br>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 |
| <b>Market Value</b> |           |           |

| Taxing Authority*                              | Assessed Value |           | Exemptions |           | Taxable Value |           |
|--|----------------|-----------|------------|-----------|---------------|-----------|
|  | Last Year      | This Year | Last Year  | This Year | Last Year     | This Year |
| County   |                |           |            |           |               |           |
| Public Schools<br>By State Law<br>By Local Law |                |           |            |           |               |           |
| Municipality                                   |                |           |            |           |               |           |
| Water Management                               |                |           |            |           |               |           |
| Independent Districts                          |                |           |            |           |               |           |
| Voted Levies for Debt Service                  |                |           |            |           |               |           |

| Assessment Reductions  | Applies to | Value |
|--|------------|-------|
| <b>*List each assessment reduction applicable to property.</b> |            |       |
|  |            |       |
|  |            |       |

| Exemptions  | Applies to | Value |
|---|------------|-------|
| <b>*List each exemption applicable to property.</b> |            |       |
|   |            |       |
|   |            |       |

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: Resolution Adopting Tentative Millage Rates

### Resolution Number 06-01

WHEREAS, the School Board of \_\_\_\_\_ County, Florida, did, pursuant to chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, \_\_\_\_\_ to June 30, \_\_\_\_\_; and

WHEREAS, at the public hearing and in full compliance with chapter 200, Florida Statutes, the \_\_\_\_\_ County School Board adopted the tentative millage rates for fiscal year \_\_\_\_\_ in the amounts of:

|  | Tentative<br>Millage Levy | Proposed Amount<br>To Be Raised |
|--|---------------------------|---------------------------------|
| Required Local Effort including<br>Prior Period Funding Adjustment | 6.623                     | \$ 37,111,263                   |
| Capital Outlay   | 1.500                     | \$ 8,405,087                    |
| Discretionary Operating  | 0.510                     | \$ 2,857,730                    |
| Discretionary Capital Improvement                                  | 0.250                     | \$ 1,400,848                    |
| Additional Voted Millage   | 0.0                       | \$                              |
| Debt   | 0.0                       | \$                              |

**The total millage rate to be levied exceeds the roll-back rate by 0.98 percent.**

NOW THEREFORE, BE IT RESOLVED:

That the \_\_\_\_\_ County School Board, adopted each tentative millage rate for the fiscal year July 1, \_\_\_\_\_ to June 30, \_\_\_\_\_ on \_\_\_\_\_ (date) by separate vote prior to adopting the tentative budget.

\_\_\_\_\_  
Chairman

# Example: Resolution Adopting Tentative Budget

## Resolution Number 06-02

A RESOLUTION OF THE \_\_\_\_\_ COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR \_\_\_\_\_.

WHEREAS, the School Board of \_\_\_\_\_ County, Florida, did, pursuant to chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1, \_\_\_\_\_ to June 30, \_\_\_\_\_; and

WHEREAS, the, \_\_\_\_\_ County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year \_\_\_\_\_.

WHEREAS, at the public hearing and in full compliance with chapter 200, Florida Statutes, the \_\_\_\_\_ County School Board adopted the tentative millage rates and the budget in amount of \$ \_\_\_\_\_ the for fiscal year \_\_\_\_\_.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of \_\_\_\_\_ County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of \_\_\_\_\_ County as a tentative budget for the categories indicated for the fiscal year July 1, \_\_\_\_\_ to June 30, \_\_\_\_\_.

\_\_\_\_\_  
Chairman

# Example: Resolution Determining Revenues and Millages Levied (ESE-524)

Please return completed form to:  
 Florida Department of Education  
 Office of Funding & Financial Reporting  
 325 W. Gaines Street, Room 814  
 Tallahassee, Florida 32399-0400

## FLORIDA DEPARTMENT OF EDUCATION RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF \_\_\_\_\_ COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, \_\_\_\_\_, AND ENDING JUNE 30, \_\_\_\_\_.

WHEREAS, section 1011.04, Florida Statutes, requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised as shown by the officially adopted budget and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

| a) Certified taxable value | b) Description of levy                  | c) Amount to be raised | d) Millage levy                                      |
|----------------------------|---|------------------------|--|
| \$ _____                   | Required Local Effort                   | \$ _____               | _____ mills<br><small>s. 1011.62(4), F.S.</small>    |
|                            | Prior-Period Funding Adjustment Millage | \$ _____               | _____ mills<br><small>s. 1011.62(4)(e), F.S.</small> |
|                            | Total Required Millage                  | \$ _____               | _____ mills  |

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

| a) Certified taxable value | b) Description of levy  | c) Amount to be raised | d) Millage levy                                   |
|----------------------------|-------------------------|------------------------|---|
| \$ _____                   | Discretionary Operating | \$ _____               | _____ mills<br><small>s. 1011.71(1), F.S.</small> |

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

| a) Certified taxable value | b) Description of levy         | c) Amount to be raised | d) Millage levy   |
|----------------------------|--------------------------------|------------------------|---|
| \$ _____                   | Additional Operating           | \$ _____               | _____ mills<br><small>ss. 1011.71(9) and 1011.73(2), F.S.</small> |
|                            | Additional Capital Improvement | \$ _____               | _____ mills<br><small>s. 1011.73(1), F.S.</small>                 |

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

| a) Certified taxable value | b) Description of levy            | c) Amount to be raised | d) Millage levy                                   |
|----------------------------|-----------------------------------|------------------------|---|
| \$ _____                   | Local Capital Improvement         | \$ _____               | _____ mills<br><small>s. 1011.71(2), F.S.</small> |
|                            | Discretionary Capital Improvement | \$ _____               | _____ mills<br><small>s. 1011.71(3), F.S.</small> |

5. DISTRICT DEBT SERVICE TAX (voted levy)

| a) Certified taxable value | b) Description of levy | c) Amount to be raised | d) Millage levy                                |
|----------------------------|------------------------|------------------------|--|
| \$ _____                   | _____                  | \$ _____               | _____ mills<br><small>s. 1010.40, F.S.</small> |
|                            | _____                  | \$ _____               | _____ mills<br><small>s. 1011.74, F.S.</small> |
|                            | _____                  | \$ _____               | _____ mills                                    |

6. THE TOTAL MILLAGE RATE TO BE LEVIED  EXCEEDS  IS LESS THAN THE ROLL-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY \_\_\_\_\_ PERCENT.

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

I, \_\_\_\_\_, Superintendent of Schools and ex-officio Secretary of the District School Board of \_\_\_\_\_ County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of \_\_\_\_\_ County, Florida, \_\_\_\_\_.

\_\_\_\_\_  
Signature of Superintendent of Schools

\_\_\_\_\_  
Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 W. Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

## Example: Resolution Adopting Final Budget

### Resolution Number 06-04

A RESOLUTION OF \_\_\_\_\_ COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR \_\_\_\_\_.

WHEREAS, the School Board of \_\_\_\_\_ County, Florida, did, pursuant to chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, \_\_\_\_\_ to June 30, \_\_\_\_\_; and

WHEREAS, the \_\_\_\_\_ County School Board set forth the appropriations and revenue estimate for the budget for fiscal year \_\_\_\_\_.

WHEREAS, at the public hearing and in full compliance with chapter 200, Florida Statutes, the \_\_\_\_\_ County School Board adopted the final millage rates and the budget in the amount of \$ \_\_\_\_\_ for fiscal year \_\_\_\_\_.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of \_\_\_\_\_ County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of \_\_\_\_\_ County as a final budget for the categories indicated for the fiscal year July 1, \_\_\_\_\_ to June 30, \_\_\_\_\_.

\_\_\_\_\_  
Chairman

## School District's Current Year Total Proposed Rate as a Percent Change of Rolled-Back Rate

### Calculation:

#### Line 6, Form ESE 524

The total millage rate to be levied (exceeds or is less than) the rolled-back rate calculated under s. 200.065(1), F.S., by \_\_\_\_\_\* percent.

\* See line 22, Form DR-420S

### Calculation:

$\{[(\text{line } 16) + (\text{line } 17)] \div [(\text{line } 14) + (\text{line } 15)] - 1\} \times 100$

|                          |   |               |             |
|--------------------------|---|---------------|-------------|
| Line 16                  | <b>Current Year State Law (RLE)</b>     | <b>6.6230</b> | per \$1,000 |
| Line 17                  | <b>Current Year Local Board</b>         | <b>2.5100</b> | per \$1,000 |
| <b>Line 16 + Line 17</b> |   | <b>9.1330</b> | per \$1,000 |
| Line 14                  | <b>Current Year State Law (RLE) RBR</b> | <b>6.5250</b> | per \$1,000 |
| Line 15                  | <b>Current Year Local Board RBR</b>     | <b>2.7668</b> | per \$1,000 |
| <b>Line 14 + Line 15</b> |   | <b>9.2918</b> | per \$1,000 |

$$\begin{array}{rclclcl}
 9.1330 & \div & 9.2918 & = & .9829 & & \\
 & & & & -1.00 & = & .0171 \\
 & & & & \times 100 & = & \mathbf{-1.7090} \\
 & & & & & & \mathbf{-1.71\%}
 \end{array}$$

The percentage increase over the rolled-back rate = **-1.71%**

#### Line 6, Form ESE 524

The total millage rate to be levied exceeds the rolled-back rate calculated under s. 200.065(1), F.S., by -1.71\* percent.

\*See line 22, Form DR-420S

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

When the percent change of rolled-back rate is **greater than 0.00**, publish a *Notice of Proposed Tax Increase* advertisement with an adjacent *Budget Summary* advertisement.

## Department of Revenue TRIM Compliance Section

| <b>TRIM Staff</b>         | <b>Phone Number</b> |
|---------------------------|---------------------|
| 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](mailto:trim@floridarevenue.com)

**Package Submission Email:** [ptotrimpackages@floridarevenue.com](mailto:ptotrimpackages@floridarevenue.com)

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

**Fax Number** (850) 617-6115

### **Mailing Address**

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

### **Physical Address (certified and overnight deliveries)**

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