

TRIM Compliance Workbook School Districts

**Florida Department of Revenue
Property Tax Oversight
2016**



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Truth in Millage (TRIM) Workbook

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

When levying a millage, taxing authorities must follow Chapter 200 of the Florida Statutes (F.S.), which governs TRIM.

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

School District TRIM Timetable and Important Dates

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

If the Department of Revenue (department) has not completed a county's railroad assessment by June 1, the property appraiser may use the last 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.

- Day 1**
July 1 The property appraiser certifies the taxable value in the school district's jurisdiction on Form DR-420S to the school district. If required, the property appraiser will also certify Form DR-420DEBT to the school district for completion.
- Day 24**
July 24 Within 24 days of the certification of taxable value, the superintendent sends the budget to the school board for approval.
- Day 29**
July 29 Within 29 days of the certification of taxable value, the school district advertises its intent to adopt a tentative budget and millage rates.
- a. If the school district has proposed a millage rate greater than the rolled-back rate, the advertisement must be 1/4 page, and headed NOTICE OF PROPOSED TAX INCREASE (s. 200.065(3)(c), F.S.).
 - b. Otherwise, the advertisement should be headed NOTICE OF BUDGET HEARING. There is no size requirement (s. 200.065(3)(e), F.S.).
 - c. Publish an adjacent notice meeting the budget summary requirements of section 129.03(3)(b), F.S., in addition to the advertisement for the tentative hearing (ss. 200.065(3)(e) and 1011, F.S.).
 - d. The following statement must appear in the Budget Summary advertisement in bold type immediately after the heading if the proposed operating budget expenditures for the upcoming year are greater than those for the current year (s. 200.065(3)(l), F.S.):

THE PROPOSED OPERATING BUDGET EXPENDITURES OF
(name of taxing authority) **ARE** (percent rounded to one decimal place) **MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**
 - e. If a school district intends to levy additional taxes under section 1011.71, F.S., (capital outlay taxes) it must advertise its intent with the heading NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY. This ad must meet all of the requirements of the Notice of Proposed Tax Increase 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.

- f. If a school district needs to amend the list of capital outlay projects it previously advertised or adopted, it must publish an Amended Notice of Tax for School Capital Outlay ad in conformity with section 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.).

Days 31 to 34 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.

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.

Day 35
August 4 Within 35 days of certification of value, each taxing authority tells the property appraiser the:

- a. Prior year millage rate.
- b. Current year proposed millage rate.
- c. Current year rolled-back rate (computed under s. 200.065, F.S.).
- d. The date, time, and meeting place of the final budget hearing for school districts.

For hearing dates with a July 1 certification:

- a. Hold your hearing from September 3 to September 18.
- b. 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.
- c. The county commission cannot schedule its hearings on the same day as a school district.
- d. No taxing authority (except multi-county/water management districts) can hold a hearing on the same day as a school district or county commission.

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 Notice of Proposed Property Taxes (s. 200.065(2)(b), F.S.).

Day 55
August 24 The property appraiser must mail the Notice of Proposed Property Taxes (TRIM notice) within 55 days after certification of value (s. 200.069 and 200.065(2)(b), F.S.).

If the department has issued a review notice under section 193.1142, F.S., the property appraiser may not send the TRIM notice until the department has approved the assessment roll.

Days 65-80
Sept 3 to 18

Within 65 to 80 days of certification of value, the school district will hold a public hearing on the final budget and millage rates. This hearing is included on the TRIM notice. At this hearing, the school district

- a. 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.
- b. Adopts a final millage and budget.

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.

Within 3 days of the final hearing

Send the resolution or ordinance adopting the final millage rate to the property appraiser, the tax collector, and the department.

- a. 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.
- b. 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.).

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.

Within 3 days after receipt of certification

Within 3 days after receiving Form DR-422, Certification of Final Taxable Value, and, if applicable, Form DR-422DEBT, Certification of Final Voted Debt Millage, 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 chapter 200, F.S., to the department's Property Tax Oversight Program.

Do not delay in submitting your TRIM compliance package. It is due within 30 days of your 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 TRIM section at the Department of Revenue.

If you have not received Form DR-422 when you send your Form DR-487, Certificate of Compliance, 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 TRIM section at the Department of Revenue.

Please remember the requirement to post your final adopted budget on your taxing authority's official website within 30 days of adoption. Refer to section 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
					55	25		
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.

Certification Forms

Example: Certification of School Taxable Value, Completed Current Year 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 : Florida County School District			
SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT			
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? <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)
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser :		Date :
SECTION II : COMPLETED BY 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>	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
	1.5000	.7480	.2500
D. Use only with instructions from the Department of Revenue		E. Additional Voted Millage	
		.2620	
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		2.7600	per \$1,000

Continued on page 2

Name of School District : Florida County School District			DR-4205 R. 5/13 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 <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 <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 :	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, 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

DR-420S
R. 5/13
Page 3

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. 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://dor.myflorida.com/dor/property/trim>

Current Year Certification of School Taxable Value Spreadsheet

SCHOOL CERTIFICATION OF TAXABLE VALUE				
2016		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) 0
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
RLE + Discretionary Operating + Disc. Capital Impv + Additional Voted Millage				7.6330
		Millage	Line 4	96% Proceeds
				<i>Minimum \$ amount to be used for budget and ESE 524</i>
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
Total		9.1330		\$ 51,175,776

Example: Certification of School Taxable Value, Completed Prior Year 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 : Florida County School District - Prior Year					
SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT					
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? <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)	
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :		Date :		
SECTION II : COMPLETED BY 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>	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 :		DR-4205	
Florida County School District - Prior Year		R. 5/13	
		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 <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 <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 :
S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, 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

DR-420S
R. 5/13
Page 3

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. 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://dor.myflorida.com/dor/property/trim>

Prior Year Certification of School Taxable Value Spreadsheet

Select Number	Select School District	SCHOOL CERTIFICATION OF TAXABLE VALUE
		(1) \$ 4,995,985,475
		(2) \$ 801,235,640
		(3) \$ 39,645,230
		(4) \$ 5,836,866,345
		(5) \$ 165,230,550
		(6) \$ 5,671,635,795
		(7) \$ 5,685,555,725
		(8) Y
		(9) 6,5090
		(10) 2,7600
		(11) \$ 37,007,282
		(12) \$ 15,692,134
		(13) \$ 52,699,416
		(14) 6,5250
		(15) 2,7668
		(16) 6,6230
		Critical Capital Outlay or Operating: Additional Voted Millage:
		0.0000 0.2620
		(17) 2.5100
		(18) \$ 38,657,566
		(19) \$ 14,650,535
		(20) \$ 53,308,100
		(21) 1.50%
		(22) -1.71%
		Discretionary Capital Improvement: 0.2500
		Discretionary Operating: 0.4980
		Capital Outlay: 1.5000
		Current Year Proposed State Law Millage Rate (sum of RLE and prior period adjustment)
		Current Year Local Board Proceeds [(11) + (6)] x 1000
		Current Year Local Board Rolled-Back Rate [(12) + (6)] x 1000
		Current Year State Law Rolled-Back Rate [(11) + (6)] x 1000
		Prior Year Local Board Proceeds [(10) x (7)] + 1000
		Prior Year Local Board Rolled-Back Rate [(10) x (7)] + 1000
		Prior Year State Law Rolled-Back Rate [(9) x (7)] + 1000
		Prior Year Local Board Millage Levy (All Discretionary Millages)
		Prior Year Final Gross Taxable Value
		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.)
		Prior Year Adjusted Taxable Value (4) - (5)
		Current Year Gross Taxable Value for Operating Purposes (1) + (2) + (3)
		Current Year Net New Taxable Value (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.)
		Current Year Taxable Value of Centrally Assessed Property for Operating Purposes
		Current Year Taxable Value of Personal Property for Operating Purposes
		Current Year Taxable Value of Real Property for Operating Purposes
		Select School District

Certification of Voted Debt Form, DR-420DEBT



CERTIFICATION OF VOTED DEBT MILLAGE

Reset Form

Print Form

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

Year :	County :
Principal Authority :	Taxing Authority :
Levy Description :	

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	(1)
2.	Current year taxable value of personal property for operating purposes	\$	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	(4)
SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :	Date :	

SECTION II: COMPLETED BY TAXING AUTHORITY

5.	Current year proposed voted debt millage rate	per \$1,000	(5)
6.	Current year proposed millage voted for 2 years or less under s. 9(b) Article VII, State Constitution	per \$1,000	(6)
S I G N H E R E	Taxing Authority Certification	I certify the proposed millages and rates are correct to the best of my knowledge.	
	Signature of Chief Administrative Officer :	Date :	
	Title :	Contact Name and Contact Title :	
	Mailing Address :	Physical Address :	
	City, State, Zip :	Phone Number :	Fax Number :

INSTRUCTIONS

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

- Voted debt service millage levied under Section 12, Article VII of the State Constitution or
- Millage voted for two years or less under s. 9(b), Article VII of the State Constitution

Section I: Property Appraiser

Use a separate DR-420DEBT for each voted debt service millage that's levied by a taxing authority. The property appraiser should check the Yes box on Line 9 of DR-420, *Certification of Taxable Value*, or Line 8 of DR-420S, *Certification of School Taxable Value*. The property appraiser should provide the levy description and complete Section I, Lines 1 through 4 of this form, for each voted debt service millage levied.

Enter only taxable values that apply to the voted debt service millage indicated.

Sign, date, and forward the form to the taxing authority with the DR-420.

Section II: Taxing Authority

Each taxing authority levying a voted debt service millage requiring this form must provide the proposed voted debt millage rate on Line 5.

If a DR-420DEBT wasn't received for any

- Voted debt service millages or
- Millages voted for two years or less

contact the property appraiser as soon as possible and request a DR-420DEBT.

Sign, date, and return the form to your property appraiser with the DR-420 or DR-420S.

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

Certification of School Taxable Value Requirements

Within 35 days of certification of value, each school district will provide the property appraiser its recomputed 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 each 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 section 1011.71, F.S. (formerly s. 236.25, F.S.), the school district 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 voted millage
- The property appraiser mails a completed copy of Form DR-420S to the TRIM section, Department of Revenue.
- Include a copy of Form DR-420S with the school district's Certification of Compliance to the TRIM section.
- The school district is responsible for ensuring the accuracy of the school district's 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 PM 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, be sure to tell 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.

Certification of Voted Debt Millage Requirements

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 the 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 Form DR-420S, Certification of School Taxable Value.

Notice of Proposed Property Taxes, DR-474

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

Owner Name
Owner Address
Owner City, State

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

Legal Description of Property:

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

NOTICE OF PROPOSED PROPERTY TAXES

DO NOT PAY. THIS IS NOT A BILL

Taxing Authority	Your Property Taxes Last Year	Last Year's Adjusted Tax Rate (Millage)	Your Taxes This Year IF NO Budget Change Is Adopted	Your Tax Rate This Year IF PROPOSED Budget Is Adopted (Millage)	Your Taxes This Year IF PROPOSED Budget Change Is Adopted	A Public Hearing on the Proposed Taxes and Budget Will Be Held:
County						Enter date, time, and location
Public Schools: By State Law By Local Board						
Municipality						
Water Management						
Independent Districts						
Voted Levies For Debt Service						
Total Property Taxes						
	Column 1*		Column 2*		Column 3*	

*SEE REVERSE SIDE FOR EXPLANATION

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 By State Law By Local Law						
Municipality						
Water Management						
Independent Districts						
Voted Levies for Debt Service						

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

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

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

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

Market Value:

Market value in Florida is also known as "just value" as provided by the constitution and described in state law. It is the amount a purchaser willing but not obliged to buy would pay to one willing but not obliged to sell, after proper consideration of all eight factors in section 193.011, F.S.

Assessed Value:

Assessed value is the market value of your property minus the amount of any assessment reductions. The assessed value may be different for millage levies made by different taxing authorities.

Assessment Reductions:

Properties can receive an assessment reduction for a number of reasons. Some of the common reasons are below.

- There are limits on how much the assessment of your property can increase each year. The Save Our Homes program and the limitation for non-homestead property are examples.
- Certain types of property, such as agricultural land and land used for conservation, are valued on their current use rather than their market value.
- Some reductions lower the assessed value only for levies of certain taxing authorities.

If your assessed value is lower than your market value because limits on increases apply to your property or because your property is valued based on its current use, the amount of the difference and reason for the difference are listed in the third box on page 2.

Exemptions:

Exemptions are specific dollar or percentage amounts that reduce assessed value. These are usually based on characteristics of the property or property owner. Examples include the homestead exemption, veterans' disability exemptions and charitable exemptions. The discount for disabled veterans is included in this box. Many exemptions apply only to tax levies by the taxing authority granting the exemption.

Taxable Value:

Taxable value is the value used to calculate the tax due on your property. Taxable value is the assessed value minus the value of exemptions and discounts.

Notice of Proposed Property Taxes and Non-Ad Valorem Assessment, DR-474N

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

Owner Name
Owner Address
Owner City, State

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

Legal Description of Property:

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

NOTICE OF PROPOSED PROPERTY TAXES

DO NOT PAY. THIS IS NOT A BILL

Taxing Authority	Your Property Taxes Last Year	Last Year's Adjusted Tax Rate (Millage)	Your Taxes This Year IF NO Budget Change Is Adopted	Your Tax Rate This Year IF PROPOSED Budget Is Adopted (Millage)	Your Taxes This Year IF PROPOSED Budget Change Is Adopted	A Public Hearing on the Proposed Taxes and Budget Will Be Held:
County						Enter date, time, and location
Public Schools: By State Law By Local Board						
Municipality						
Water Management						
Independent Districts						
Voted Levies For Debt Service						
Total Property Taxes						
	Column 1*		Column 2*		Column 3*	

*SEE REVERSE SIDE FOR EXPLANATION

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 By State Law By Local Law						
Municipality						
Water Management						
Independent Districts						
Voted Levies for Debt Service						

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

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

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

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

Market Value:

Market value in Florida is also known as "just value" as provided by the constitution and described in state law. It is the amount a purchaser willing but not obliged to buy would pay to one willing but not obliged to sell, after proper consideration of all eight factors in section 193.011, F.S.

Assessed Value:

Assessed value is the market value of your property minus the amount of any assessment reductions. The assessed value may be different for millage levies made by different taxing authorities.

Assessment Reductions:

Properties can receive an assessment reduction for a number of reasons. Some of the common reasons are below.

- There are limits on how much the assessment of your property can increase each year. The Save Our Homes program and the limitation for non-homestead property are examples.
- Certain types of property, such as agricultural land and land used for conservation, are valued on their current use rather than their market value.
- Some reductions lower the assessed value only for levies of certain taxing authorities.

If your assessed value is lower than your market value because limits on increases apply to your property or because your property is valued based on its current use, the amount of the difference and reason for the difference are listed in the third box on page 2.

Exemptions:

Exemptions are specific dollar or percentage amounts that reduce assessed value. These are usually based on characteristics of the property or property owner. Examples include the homestead exemption, veterans' disability exemptions and charitable exemptions. The discount for disabled veterans is included in this box. Many exemptions apply only to tax levies by the taxing authority granting the exemption.

Taxable Value:

Taxable value is the value used to calculate the tax due on your property. Taxable value is the assessed value minus the value of exemptions and discounts.

Example: Date and Time Correction for TRIM Notice

<p style="text-align: center;">NOTICE OF PROPOSED PROPERTY TAXES CORRECTION</p> <p>The Notice of Proposed Property Taxes (TRIM Notice) for the (<i>name of school district</i>) indicated an incorrect public hearing date/time of _____.</p> <p style="text-align: center;">Corrected Date/Time Error</p> <p>A public hearing on the proposed taxes and budget will be held:</p> <p style="text-align: center;">(DATE) (TIME) at (MEETING PLACE)</p>

The Notice of Proposed Property Taxes Correction ad must:

- Be a FULL 1/4 PAGE of the newspaper.
- Have a headline in at least 18 point type.
- Not be published in the legal or classified section.
- Be published in a newspaper of general paid circulation in the county or in its geographically limited insert. The newspaper must be of general interest and readership in the community.
- Not be accompanied, preceded, or followed by other ads or notices that conflict or contradict the required publications.
- Correct only the date and time error on the TRIM notice.
- Be advertised by the property appraiser with the permission of the taxing authority affected by the error.
- Be advertised at least ten days before the public hearing.

Hold all hearings Monday through Friday after 5:00 p.m. or any time on Saturday. Do not hold hearings on Sunday.

Advertisements

Advertisements Size Requirements

AD	REQUIREMENT	FLORIDA STATUTE
NOTICE OF PROPOSED TAX INCREASE	At least 1/4 page of standard size or tabloid size newspaper. Headline in at least 18 point type.	(s. 200.065(3), F.S.)
NOTICE OF BUDGET HEARING	No size requirement	(s. 200.065(3)(e), F.S.)
BUDGET SUMMARY	No size requirement	(ss. 1011.03 and 200.065(3)(l), F.S.)
NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY	At least 1/4 page of standard size or tabloid size newspaper. Headline in at least 18 point type.	(s. 200.065(3) and (10)(a), F.S.)
AMENDED NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY	At least 1/4 page of standard size or tabloid size newspaper. Headline in at least 18 point type.	(s. 200.065(3) and (10)(b), F.S.)
NOTICE OF CONTINUATION	No size requirement	(s. 200.065(2)(e)2)

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 your school district for your protection.

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

Notice of Proposed Tax Increase

Example: Newspaper Requirements

Please run the enclosed advertisements **exactly** as described in the instructions.

The _____ is required by law to advertise notice of its intent
(Name of the school district)

to tentatively adopt a millage rate and budget. The advertisement must be published in a newspaper of general paid circulation in the county or in a geographically limited insert of the newspaper. A public hearing to tentatively adopt the budget and adopt a millage rate will be held 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 must not be placed where legal notices and classified advertisements appear.
3. The advertisements must not 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 can 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

Example: Proof of Publication

Note: If you are submitting one proof of publication it should 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, BUDGET SUMMARY and NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY** was published in said newspaper in the issues of (Month, Day, Year) . Affiant further 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 he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before _____ day of _____, A.D. _____ (Year)

Example: Notice of Proposed Tax Increase

- Include 100% 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).

<h2 style="margin: 0;">NOTICE OF PROPOSED TAX INCREASE</h2>	
<p>The <u> (name of School District) </u> will soon consider a measure to increase its property tax levy.</p>	
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	\$ _____
<p>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.</p>	
<p>The remainder of the taxes is proposed solely at the discretion of the school board.</p>	
<p>All concerned citizens are invited to a public hearing on the tax increase to be held on (date and time) at (meeting place).</p>	
<p>A DECISION on the proposed tax increase and the budget will be made at this hearing.</p>	

Use this ad for school districts which 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 sections 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 geographically limited insert of the newspaper.
- **Not** be accompanied, preceded, or followed by other ads or notices which conflict or contradict the required publications.
- Be advertised within 29 days of certification of taxable value and hold the hearing between two and five days after the ads appear in the newspaper.

Completed Example: Notice of Proposed Tax Increase

Include 100 percent of tax levies in the advertisement below.

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	\$	<u>53,308,100</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$	<u>608,684</u>
C. Actual property tax levy	\$	<u>52,699,416</u>

This year's proposed tax levy \$ 54,767,317

A portion of the tax levy is required under state law in order for the school board to receive (#1) **\$87,662,673** in state education grants.

The required portion has (#2) **increased** by (#3) **1.5** percent, and represents approximately (#4) **seven tenths** 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 the following to complete the 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) Increased/Decreased is determined by Form DR-420S, line 21.
- (#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

Use 100 percent of tax levies in the Notice of Proposed Tax Increase.

Notice of Budget Hearing

Example: Newspaper Requirements

Please run the enclosed advertisements **exactly** as described in the instructions.

The _____ is required by law to advertise notice of its intent
(Name of the School District)

to tentatively adopt a millage rate and budget. The advertisement must be published in a newspaper of general paid circulation in the county or in a geographically limited insert of the newspaper. A public hearing to tentatively adopt the budget and adopt a millage rate will be held 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 must not be placed where legal notices and classified advertisements appear.
3. The advertisements must not 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 can 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 you are submitting one proof of publication, it should 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 BUDGET HEARING, BUDGET SUMMARY and NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY** was published in said newspaper in the issues of (Month, Day, Year) . Affiant further 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 he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before _____ day of _____, A.D. _____
(Year)

Example: Notice of Budget Hearing

NOTICE OF BUDGET HEARING

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)

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:

1. **Cannot** be in the legal or classified section.
2. Must have an adjacent Budget Summary ad and a Notice of Capital Outlay ad, if applicable.
3. **Cannot** deviate from the specified language.
4. Has no size requirements.
5. Must be published in a newspaper of general paid circulation in the county or geographically limited insert of the newspaper.
6. **Cannot** be accompanied, preceded, or followed by other ads or notices which conflict with or contradict the required publications.

Advertising time frame:

1. Advertise the final hearing within **29 days** of certification of taxable value.
2. Hold the final hearing **two to five days** after the day that the ads first appear in the newspaper.

Notice of Tax for School Capital Outlay

List specified projects below by priority within 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, COMPUTERS, ENTERPRISE RESOURCE SOFTWARE, AND S. 1011.71(2), F.S., ELIGIBLE EXPENDITURES IN SUPPORT OF DIGITAL CLASSROOMS PLANS PURSUANT TO S. 1011.62(12), F.S.

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

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, Continued

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

**Delete 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 section 200.065(3), F.S.
- Include the capital outlay millage under section 1011.71(2), F.S., and local capital improvements millage under section 1011.71(3)(a), F.S.

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

Budget Summary Advertising Requirements

The Budget Summary has no size requirement under sections 1011.03 and 200.065(3)(I), F.S., but must:

- 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 the 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 be placed in the legal or classified section of the newspaper.
- Include the statement below in **bold** if the percentage is greater than zero.

THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of taxing authority)
ARE (percent rounded to one decimal place) **MORE THAN LAST YEAR'S TOTAL**
OPERATING EXPENDITURES.

The calculation is:

Current year budget minus prior year budget; difference divided by prior year budget times 100.

Example: Budget Summary

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	1.5000	0.4980	0.0000	
Required Local Effort (including Prior Period Funding Adjustment Millage)					0.0000
Local Capital Improvement (Capital Outlay)					0.1600
Discretionary Capital Improvement					7.7220
ESTIMATED REVENUES					
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	12,105,862
TOTAL SOURCES	20,313,415	2,306,249	132,780	1,076,822	24,550,091
Transfers In	285,937				285,937
Fund/Balances/Net Position	2,096,087	139,300	39,286	1,163,911	4,189,165
TOTAL REVENUES, TRANSFERS, AND FUND/BALANCES/NET POSITION	22,695,439	2,445,549	172,046	2,240,773	29,025,193
APPROPRIATIONS/EXPENDITURES:					
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			526,702
Pupil Transportation Services	1,255,305	21,642			1,471,947
Operation of Plant	2,303,699	3,600			2,307,299
Maintenance of Plant	931,287		3,239		3,239
Administrative Technology Services	90,000				30,628
Community Services	408,467	6,721		398,726	813,914
Debt Services	133,621		133,009		266,630
TOTAL APPROPRIATIONS/EXPENDITURES:	\$21,688,254	\$2,445,549	\$133,009	\$1,381,935	\$26,134,458
Transfers Out				285,937	285,937
Fund/Balances/Net Position	1,007,185	39,907	572,861	951,510	2,604,798
TOTAL TRANSFERS, AND FUND/BALANCES/NET POSITION	\$22,695,439	\$2,445,549	\$172,046	\$2,240,773	\$29,025,193

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

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.

*Categories are listed in the TRIM manual.

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 section 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: Recessed Tentative Hearing

NOTICE OF CONTINUATION

The tentative budget hearing held on (Date of 1st 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: Recessed Final Hearing

NOTICE OF CONTINUATION

The final budget hearing held on (Date of 1st 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.
- The continuation notice requires no accompanying ads.
- **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).

Hearing Requirements

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 board of county commissioners 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 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 the school board adopts a final budget (s. 200.065(2)(g), F.S.).

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 Millage Levy	Proposed Amount To Be Raised
Required Local Effort Including 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 before 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 \$ _____ for the 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

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 <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ _____	_____ mills <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 <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 <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ _____	_____ mills <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 <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ _____	_____ mills <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 <small>s. 1010.40, F.S.</small>
	_____	\$ _____	_____ mills <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.

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

Calculation of line 6, Form ESE 524

The total millage rate to be levied (*exceeds or is less than*) the roll-back rate computed under section 200.065(1), F.S., by _____* percent.

* See line 22, Form DR-420S

The calculation is:

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

Line 16	Current Year State Law (RLE)	6.6230	per \$1000
Line 17	Current Year Local Board	2.7600	per \$1000
Line 16 + Line 17		9.3830	per \$1000
Line 14	Current Year State Law (RLE) RBR	6.5250	per \$1000
Line 15	Current Year Local Board RBR	2.7668	per \$1000
Line 14 + Line 15		9.2918	per \$1000

$$\begin{array}{rclclclcl}
 9.3830 & \div & 9.2918 & = & 1.0098 & -1.00 & = & .0098 \\
 & & \times & & 100 & = & & .9815 \\
 & & & & & & & \mathbf{.98\%}
 \end{array}$$

The percent increase over the rolled-back rate = **.98%**

Line 6, Form ESE 524

The total millage rate to be levied **exceeds** **is less than** the roll-back rate computed under section 200.065(1), F.S., by .98* percent.

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

The resolution or ordinance adopting the millage rate **must** include the percent of increase over the rolled-back rate.

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

Example: 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

Certification of TRIM Compliance

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 :		Taxing authorities must file the DR-487 with the required attachments within 30 days of the final hearing. Send completed "TRIM" Compliance packages by mail, certified mail, or overnight delivery to: Florida Department of Revenue Property Tax Oversight - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000		
Mailing Address :				
Physical Address :				
City, State, Zip :				
Date of Final Hearing :				
<p align="center">All Taxing Authorities, Except School Districts E-TRIM Participants only need to submit items 1-3</p> WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:		<p align="center">School Districts E-TRIM Participants only need to submit items 1-4</p> WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:		
<input type="checkbox"/> 1. Proof of Publication from the newspaper for all newspaper advertisements.		<input type="checkbox"/> 1. ESE 524, <i>Millage Resolution</i> .		
<input type="checkbox"/> 2. Ordinance or Resolution: <ul style="list-style-type: none"> a. Adopting the final millage rate, with percent change of rolled-back rate shown and b. Adopting the final budget, indicating order of adoption. <p align="center">DO NOT SEND ENTIRE BUDGET.</p>		<input type="checkbox"/> 2. Resolution or Ordinance Adopting Budget, indicating order of adoption.		
<input type="checkbox"/> 3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements <ul style="list-style-type: none"> a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. COUNTIES ONLY: DR-529, <i>Notice - Tax Impact of the Value Adjustment Board</i>, within 30 days of completion. 		<input type="checkbox"/> 3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements: <ul style="list-style-type: none"> 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. 		
<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.		<input type="checkbox"/> 4. Proof of Publication from the newspaper for all newspaper advertisements.		
<input type="checkbox"/> 5. DR-420MM, <i>Maximum Millage Levy Calculation Final Disclosure</i> .		<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.		
<input type="checkbox"/> 6. DR-487V, <i>Vote Record for Final Adoption of Millage Levy</i> .		<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.		
<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.		*(See Rule 12D-17.004(2)(b), F.A.C.)		
<p align="center">**If you have not received the DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. If you do not include all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F. S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63. F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.</p>				
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :		Date :	
	<input type="checkbox"/> Mr. <input type="checkbox"/> Ms.	Print Name of Chief Administrative Officer :	Title :	
	Contact Name and Contact Title :		<input type="checkbox"/> Check if new contact	E-mail Address :
	Phone Number :		Fax Number :	

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

Certification of Final Taxable Value, Form DR-422



Reset Form

Print Form

CERTIFICATION OF FINAL TAXABLE VALUE

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

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

SECTION I : COMPLETED BY PROPERTY APPRAISER

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

The taxing authority must complete this form and return it to the property appraiser by _____ A.M., _____ time _____ date

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

SECTION II : COMPLETED BY TAXING AUTHORITY

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
4f.	Water management district	Additional Voted Millage	per \$1,000
		District Levy	per \$1,000 (4f)
		Basin	per \$1,000

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

Continued on page 2

Taxing Authority :		DR-422 R. 5/13 Page 2
COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1% . (s. 200.065(6), F.S)		
5.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000)</i>	\$ (5)
6.	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) <i>(Line 5 divided by Line 2 multiplied by 1,000)</i>	per \$1000 (6)
MSTUs, DEPENDENT SPECIAL DISTRICTS , and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)		
7.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)</i>	\$ (7)
8.	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) <i>(Line 7 divided by Line 2, multiplied by 1,000)</i>	per \$1000 (8)
S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.
	Signature of Chief Administrative Officer :	
	Date :	
	Title :	Contact Name and Contact Title :
	Mailing Address :	Physical Address :
City, State, Zip :	Phone Number :	Fax Number :

INSTRUCTIONS

SECTION I: Property Appraiser

1. Initiate a separate DR-422 form for each DR-420, Certification of Taxable Value, and DR-420S, Certification of School Taxable Value, submitted.
2. Complete Section 1 and sign.
3. Send the original to the taxing authority and keep a copy.

SECTION II: Taxing Authority

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-487, Certification of Compliance, to the Department of Revenue at the address below. Send separately if the DR-487 was previously sent to the Department.

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

All taxing authorities must complete Line 4, millages adopted by resolution/ordinance at final budget hearing.

Counties, municipalities, schools, and water management districts may complete Line 5 and Line 6 only when Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

MSTUs, dependent special districts, and independent special districts may adjust the non-voted millage rate only when Line 3 is greater than plus or minus 3%. (s. 200.065(6), F.S.)

Adjusted millage rate must comply with statutes. The adjusted millage rate entered on Line 6 or Line 8 cannot exceed the rate allowed by other provisions of law or the state constitution.

Multi-county and water management districts must complete a separate DR-422 for each county.

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

Certification of Final Voted Debt Millage, DR-422DEBT



CERTIFICATION OF FINAL VOTED DEBT MILLAGE

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

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

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

LEVY DESCRIPTION :

SECTION I: COMPLETED BY PROPERTY APPRAISER

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

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

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

SECTION II: COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in **full**, your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-

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

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

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

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

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

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

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

Continued on page 2

Taxing Authority :		DR-422DEBT R. 5/11 Page 2
S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.
	Signature of Chief Administrative Officer :	Date :
	Title :	Contact Name and Contact Title :
	Mailing Address :	Physical Address :
	City, State, Zip :	Phone Number : Fax Number :

**CERTIFICATION OF FINAL VOTED DEBT MILLAGE
INSTRUCTIONS**

SECTION I: Property Appraiser

1. Initiate a separate DR-422DEBT, *Certification of Final Voted Debt Millage*, for each DR-420DEBT, *Certification of Voted Debt Millage*, submitted.
2. Complete Section 1 and sign.
3. Send the original to the taxing authority and keep a copy.

SECTION II: Taxing Authority

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with your DR-487, *Certification of Compliance*, to the Department of Revenue at the address below. Send this form separately if the DR-487, *Certification of Compliance*, was previously sent to the Department.

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

Counties, municipalities, schools, and water management districts may complete Line 5 only when Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

MSTUs, dependent special districts, and independent special districts may complete Line 6 only when Line 3 is greater than plus or minus 3%. (s. 200.065(6), F.S.)

Adjusted millages must comply with statutes. The adjusted millage rate entered on Line 6 or Line 8 cannot exceed the rate allowed by other provisions of law or the state constitution.

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

Fax Transmittal Sheet

TO: TRIM COMPLIANCE SECTION

FAX #: 850-617-6115

PHONE #:	Wyatt Peters	850-617-8921
	Chito Landrito	850-617-8920
	Dametria Hayward	850-617-8922
	Jessica Kronick	850-617-8923

From: _____

Phone #: _____ Extension _____

Email Address: _____

Taxing Authority: _____

Number of pages including this sheet: _____

Comments: _____

Department of Revenue TRIM Compliance Section

TRIM STAFF

Wyatt Peters
Chito Landrito
Dametria Hayward
Jessica Kronick

PHONE #

850-617-8921
850-617-8920
850-617-8922
850-617-8923

FAX #:

850-617-6115

EMAIL:

trim@dor.state.fl.us

WEB ADDRESS:

<http://dor.myflorida.com/dor/property/trim/>

OVERNIGHT DELIVERY

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

PHYSICAL ADDRESS

2450 Shumard Oak Blvd., 2-3200
Tallahassee, FL 32399-0216

2015 Top Infractions and Violations

1. Incorrect verbiage in advertisement
2. Late package
3. Percent increase RBR not shown/incorrect (order/resolution)
4. Ad valorem proceeds not shown/incorrect and Too much time between hearings
5. Wrong size advertisement and Capital Outlay - verbiage/categories

TRIM Comparison Analysis

#	INFRACTIONS/VIOLATIONS	2010	2011	2012	2013	2014	2015
1	MILLAGE NOT SHOWN/INCORRECT	3	2	1	0	5	3
2	WRONG SIZE ADVERTISEMENT	0	2	4	10	6	7
3	AD VALOREM PROCEEDS NOT SHOWN/INCORRECT	14	6	11	16	15	9
4	LATE PACKAGE	17	17	17	21	16	16
5	ADVERTISEMENTS NOT ADJACENT	5	4	3	2	7	3
6	TAX LEVY INCORRECT/% INCREASE INCORRECT	2	1	5	34	25	4
7	INCORRECT USE OF "OTHER VOTED MILLAGE"	0	0	0	0	0	0
8	MEETING CONTINUED WITHOUT RE-ADVERTISEMENT	0	1	1	0	0	0
9	% INCREASE RBR NOT SHOWN/INCORRECT (ORD/RES)	0	1	3	12	17	11
10	MILLAGE AND BUDGET NOT ADOPTED SEPARATELY	0	0	0	0	0	0
11	CAPITAL OUTLAY - VERBIAGE/CATEGORIES	0	0	2	2	6	7
12	INCORRECT VERBIAGE IN ADVERTISEMENT	6	4	3	9	32	21
13	TOO MUCH TIME BETWEEN HEARINGS	3	3	2	2	0	9
14	FINAL HEARING INCORRECT (2 - 5 DAYS)	2	3	4	6	3	2
15	PUBLISHED NPTI/NTI AD AND BUDGET HEARING AD	0	0	3	6	4	2
16	ADVERTISEMENTS COMBINED	1	1	1	1	0	0
17	"VERBATIM RECORD OF PROCEEDING" INCLUDED	0	0	0	0	2	0
18	PUBLISHED INCORRECT ADVERTISEMENT	0	2	2	16	6	1
19	BUDGET ADOPTED BEFORE MILLAGE/CAN'T TELL ORDER	3	3	0	1	2	1
20	BUDGET NOT BALANCED	2	2	8	5	7	3
21	BALANCES AND RESERVES NOT SHOWN	0	5	3	3	0	6
22	ADOPTED HIGHER MILLAGE	0	0	0	0	0	1
23	PUBLISHED AD BEFORE TENTATIVE HEARING	1	1	0	1	2	0
24	CAPITAL OUTLAY AD - INCORRECT MILLAGE	0	1	0	0	1	0
25	ADVERTISEMENTS IN WRONG SECTION	0	0	1	0	0	1
26	OTHER	8	6	8	8	7	6
	TOTAL INFRACTIONS/VIOLATIONS	67	65	82	155	163	113
	TOTAL COMPLIANCE	585	580	576	489	482	491

