TRIM User Guide

Regular and Multi-County Taxing Authorities



Florida Department of Revenue Property Tax Oversight May 2025

Contents

1.0 Introduction and Scope	1
2.0 Maximum Millage Limitation Requirements	1
2.1 2024 TRIM Infraction Annual Comparison Analysis	2
2.2 TRIM Checklist – Regular and Multi-County Taxing Authorities	3
2.3 TRIM Definitions	5
3.0 TRIM Timetable and Important Dates	6
3.1 Certification Date Examples	9
3.2 Local Government TRIM Timetable	10
3.3 Multi-County TRIM Timetable	12
4.0 Preparing the Certification of Taxable Value (Form DR-420)	14
4.1 Category A: Examples and Instructions	16
4.1.1 Calculating the Percentage Increase over the Rolled-Back Rate	16
4.1.2 Example Calculation for Certification of Taxable Value (Form DR-420)	16
4.1.3 Example 1 - DR-420 Category A	17
4.1.4 Example 2 - DR-420, Category A	19
4.1.5 Example 3 - DR-420, Category A	21
4.1.6 Example 4 - DR-420, Category A	23
4.2 Category B: Examples and Instructions	25
4.2.1 Example 5 - DR-420, Category B	26
4.2.2 Example 6 - DR-420, Category B	28
4.2.3 Example 7 - DR-420, Category B	30
4.2.4 Example 8 - DR-420, Category B	32
4.3 Category C: Examples and Instructions	34
4.3.1 Example 9 - DR-420, Category C	35
4.3.2 Example 10 - DR-420, Category C	37
4.3.3 Example 11 - DR-420, Category C	39
4.4 Category D: Examples and Instructions	41
4.4.1 Example 12 - DR-420, Category D	42
4.4.2 Example 13 - DR-420, Category D	44
4.4.3 Example 14 - DR-420, Category D	46
4.4.4 Example 15 - DR-420, Category D	48
4.4.5 Example 16 - DR-420, Category D	50
4.4.6 Example 17 - DR-420, Category D	52
4.4.7 Example 18 - DR-420, Category D	54
4.4.8 Example 19 - DR-420, Category D	56
4.4.9 Example 20 - DR-420, Category D	58

4.4.10 Example 21 - DR-420, Category D	60
4.4.11 Example 22 - DR-420, Category D	62
4.4.12 Example 23 - DR-420, Category D	64
5.0 Voting to Adopt Millage	66
6.0 Advertising Flowchart	67
7.0 Advertisement Requirements and Recommendations	68
7.1 Size Requirements	69
7.2 Proof of Publication	69
7.3 Advertisement Selection Worksheet	70
7.4 Example: Newspaper Requirements Memorandum	71
7.5 Example: Notice of Budget Hearing Newspaper Requirements	72
7.6 Example: Notice of Proposed Tax Increase Newspaper Requirements	73
7.7 Example of Proof of Publication Affidavit to Be Completed by Newspapers for Notice Proposed Tax Increase and Budget Summary	
7.8 Example of Proof of Publication Affidavit to Be Completed by Newspapers for Notic Budget Hearing and Budget Summary	
7.9 Format for Publication List for Multi-County/Water Management Districts	76
7.9.1 Example of Publication List for Multi-County/Water Management Districts	77
7.10 Notice of Proposed Tax Increase Advertisement	78
7.11 Notice of <i>Proposed Tax Increase</i> when Last Year's Actual Levy Less Than Initially Proposed Levy	
7.11.1 Example of Notice of Proposed Tax Increase when Last Year's Actual Levy G Than Initially Proposed Levy	reater 80
7.12 Notice of Proposed Tax Increase for Multi-County/Water Management Districts	81
7.12.1 Example of <i>Notice of Proposed Tax Increase</i> for Multi-County and Water Management District	82
7.13 Notice of Tax Increase for Multi-County and Water Management District with Dela Notice	
7.14 Calculation of Percentage Increase over Rolled-Back Rate	84
7.15 Notice of Proposed Tax Increase for First-Year Levy for Municipality/ Independent Special District	
7.16 Example: First Year Levy for Municipality/Independent Special District	86
7.17 Example: Notice of Budget Hearing Ad – Regular Taxing Authorities	87
7.18 Calculation of Percent of Increase over Rolled-Back Rate	88
7.19 Notice of Budget Hearing Ad – Multi-County and Water Management Districts	89
7.20 Notice of Budget Hearing Ad – Multi-County and Water Management Districts Del Notice	•
7.21 Budget Summary Advertisement Requirements	91
7.21.1 Example: Budget Summary Advertisement with Budget Increase	92
7.22 Calculation of 95 Percent Ad Valorem Proceeds	94

7.23 Budget Summary Advertisement	95
7.24 Advertising Time Frame	96
7.25 Mailed Notices	97
7.26 Verbatim Record of Proceedings	98
8.0 Advertisement Examples	99
8.1 Newspaper Examples	99
8.2 Website Example	104
9.0 Hearing Information and Requirements	105
9.1 Scheduling and Advertising	105
9.2 At the Hearing	105
9.3 Final Resolution/Ordinance	106
9.4 Taxing Authorities with Dependent Districts	106
9.5 Multi-County Authorities	106
9.6 Final Hearing Information	107
10.0 Advertisement Requirements for Notice of Continuation	108
10.1 Notice of Continuation for Recessed Tentative/Final Hearing	108
10.2 When Executive Order Is Issued Because of State of Emergency	109
10.3 Notice of Rescheduled Tentative/Final Hearing for State of Emergency	110
11.0 Adoption of Resolution or Ordinance	111
11.1 Example for Resolution/Ordinance Adopting a Millage Rate	112
11.2 Example for Resolution/Ordinance Adopting a Budget	113
12.0 Requirements for Certification of Final Taxable Value (Form DR-422)	114
13.0 Administrative Adjustment	115
13.1 Category A: Taxing Authorities without Dependent Districts	116
13.1.1 Example 24 - DR-422, Category A	117
13.1.2 Example 25 - DR-422, Category A	119
13.2 Category B: Taxing Authorities with Dependent Districts	121
13.2.1 Example 26 - DR-422, Category B	122
13.2.2 Example 27 - DR-422, Category B	124
13.2.3 Example 28 - DR-422, Category B	126
13.2.4 Example 29 - DR-422, Category B	128
13.3 Category C: Multi-County Taxing Authorities	130
13.3.1 Example 30 - DR-422, Category C	131
13.3.2 Example 31 - DR-422, Category C	133
13.4 Category D: Water Management Districts	135
13.4.1 Example 32 - DR-422, Category D	136
13.4.2 Example 33 - DR-422, Category D	138

	13	.4.3 Example 34 - DR-422, Category D	140
	13	.4.4 Example 35 - DR-422, Category D	142
	13	.4.5 Example 36 - DR-422, Category D	144
	13	.4.6 Example 37 - DR-422, Category D	146
	13	.4.7 Example 38 - DR-422, Category D	148
	13	.4.8 Example 39 - DR-422, Category D	150
	13	.4.9 Example 40 - DR-422, Category D	152
	13	.4.10 Example 41 - DR-422, Category D	154
14	1.0 C	ompliance Submission	156
	14.1	Certification of Compliance Requirements	156
15	5.0 N	on-Compliance and Remedies	158
	15.1	Re-advertising Requirements after Non-Compliance	158
	15.2	Notice for Notice of Proposed Tax Increase after Non-Compliance	159
	15.3	Notice for Notice of Proposed Tax Increase after Non-Compliance for Multi-County .	160
	15.4	Example: Non-Compliance Notice of Budget Hearing after Non-Compliance	161
16	6.0 Va	alue Adjustment Board	162
	16.1	Notice of Tax Impact of Value Adjustment Board (Form DR-529)	164
17	7.0 S	pecial District Information	165
	17.1	Special District Status	165
18	3.0 FI	orida Statutes and Florida Administrative Code	166
19	9.0 G	eneral TRIM Information	167
	19.1	Fax Information	167
	19.2	Fax Transmittal Sheet	168
	19.3	Department of Revenue TRIM Compliance Section	169
	19.4	Mailing Address	169
	19.5	Physical Address (certified and overnight deliveries)	169
20).O TI	RIM Forms List	170
	20.1	Certification of Taxable Value (DR-420)	171
	20.2	Certification of Voted Debt Millage (DR-420DEBT)	174
	20.3	Tax Increment Adjustment Worksheet (DR-420TIF)	175
	20.4	Maximum Millage Levy Calculation Preliminary Disclosure (DR-420MMP)	177
	20.5	Maximum Millage Levy Calculation Final Disclosure (DR-420MM)	180
	20.6	Certification of Final Taxable Value (DR-422)	183
	20.7	Certification of Final Voted Debt Millage (DR-422DEBT)	185
		Certification of Compliance (DR-487)	
		Vote Record for Final Adoption of Millage Levy (DR-487V)	
	20.10	Notice of Proposed Property Taxes (Form DR-474)	190

Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem sments (Form DR-474N)	194
Notice of Proposed Property Taxes Correction	
Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes (Form DR-	,
 	203

1.0 Introduction and Scope

The TRIM section within the Florida Department of Revenue's (Department) Property Tax Oversight (PTO) program created this user guide to aid and assist taxing authorities in administering Truth in Millage (TRIM) responsibilities.

This user guide contains instructions for each taxing authority to use in calculating the millage rate(s) under section 200.065(1), Florida Statutes (F.S.). It also describes how to prepare the forms and meet the deadlines for TRIM. The user should read this guide in conjunction with Chapter 200, F.S., and Rule 12D-17, Florida Administrative Code (F.A.C.)., which state the specific requirements for TRIM compliance. Please consult the statutes and code before taking action.

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

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

2.0 Maximum Millage Limitation Requirements

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

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

2.1 2024 TRIM Infraction Annual Comparison Analysis

	INFRACTIONS/VIOLATIONS	2019	2020	2021	2022	2023	2024
1	MILLAGE NOT SHOWN/INCORRECT	3	1	4	3	2	3
2	WRONG SIZE ADVERTISEMENT	9	6	5	5	7	1
3	AD VALOREM PROCEEDS NOT SHOWN/INCORRECT	11	8	12	7	7	9
4	LATE PACKAGE	16	18	13	25	28	17
5	ADVERTISEMENTS NOT ADJACENT	7	4	2	2	6	3
6	TAX LEVY INCORRECT/ % INCREASE INCORRECT	15	39	23	42	79	55
7	INCORRECT USE OF "OTHER VOTED MILLAGE"	0	0	0	0	0	0
8	MEETING CONTINUED WITHOUT RE-ADVERTISEMENT	1	0	0	1	0	0
9	% INCREASE RBR NOT SHOWN/INCORRECT (ORD/RES)	5	5	17	8	49	39
10	MILLAGE AND BUDGET NOT ADOPTED SEPARATELY	0	0	0	0	0	0
11	CAPITAL OUTLAY - VERBIAGE/CATEGORIES	1	0	1	2	0	1
12	INCORRECT VERBIAGE IN ADVERTISEMENT	39	43	50	23	25	35
13	TOO MUCH TIME BETWEEN HEARINGS	6	6	0	0	0	3
14	FINAL HEARING INCORRECT (2 - 5 DAYS)	5	3	3	6	8	3
15	PUBLISHED NPTI/NTI AD AND BUDGET HEARING AD	0	6	5	7	6	1
16	ADVERTISEMENTS COMBINED	0	1	2	0	0	1
17	"VERBATIM RECORD OF PROCEEDING" INCLUDED	0	0	0	0	0	0
18	PUBLISHED INCORRECT ADVERTISEMENT	3	3	4	5	6	6
19	BUDGET ADOPTED BEFORE MILLAGE/CAN'T TELL ORDER	1	1	1	1	0	2
20	BUDGET NOT BALANCED	6	4	6	9	10	7
21	BALANCES AND RESERVES NOT SHOWN	2	4	4	2	2	3
22	ADOPTED HIGHER MILLAGE	0	0	0	0	0	1
23	PUBLISHED AD BEFORE TENTATIVE HEARING	1	0	1	0	0	2
24	CAPITAL OUTLAY AD - INCORRECT MILLAGE	2	0	1	0	0	0
25	ADVERTISEMENTS IN WRONG SECTION	2	1	0	1	0	1
26	OTHER	3	0	5	3	10	11
	TOTAL MAX MILLAGE VIOLATIONS	1	1	0	1	10	5
	TOTAL VIOLATIONS	22	11	22	18	32	19
	TOTAL INFRACTION	119	103	87	88	109	105
	TOTAL COMPLIANCE	506	530	535	541	571	520
	TOTAL NUMBER OF TAXING AUTHORITIES	646	645	645	647	648	644

2.2 TRIM Checklist – Regular and Multi-County Taxing Authorities

	S	IGNED DR487 Y	ES NO		Year :	
		Select Taxing A				
		Select raxing A	REVIEWED BY :			
					Final Hearing Date :	
					Received Date :	
					DOR Review Date :	
			DR420		YES	NO
					723	no
1		eived within 30 day				
2		n 💷 or Mailed	Notice provide	d for all ads		
3	Entire page of new					
4		newspaper section	1			
5	Ads separate and					
6	Correct ads publis					
7		hin 15 days of tent				
8	Hearings held 2 - 5	days after publica	tion			
9	Hearings held afte	r 5:00 PM & and no	t on a Sunday			
10	Percent increase /	decrease over RBI	R / correct percentage	e in res. or ord.		
11	Millage and Budge	t adopted seperate	ly			
12	Final millage adop	ted before final bu	dget			
	Budget Summary	Ad - All taxing aut	horities are required	to publish ad		
1	Correct tentative n	nillage rates shown	1			
2	Tentative millages	less than or equal	to proposed rate			
3	Ad Valorem proce	eds shown / correc	t in the ad			
4	Ad used correct w	ording ? If NO, Mir	nor 🔲 Major	•		
5	Balances and Res	erves shown				
6	Budget balanced					
	Notice of Propos	ed Tax Increase Ad	l - Tentative millage e	exceeds RBR		
1	Ad 1/4 page					
2	Tax levies correct					
3	Ad used correct w	ording ? If NO, Mir	nor Major	•		
			roposed millage is =			
1		less than or equal				
2	Ad used correct w					
			tion due to hearing r	ecessed		
1			to Tentative hearing r			
2	Date, time and pla		o remauve nearing i	cococu		
3		days after publicat	ion			
3	nearing neid z - 5	Finding after Rev				
	Deep tout				YES	
fraction Code:	Does taxing autho	rity comply with s.: FOF Code #	FOF Code #	FOF Code #	FOF Code #	FOF Code #
Violation	FOF Code #	FOF Code #	FOF Code #	FOF Code #	FOF Code #	FOF Code #

	Year:	
Maximum Millage (Final Disclosure)		
Select Principal Authority	REVIEWED BY:	
• •	DOR Review Date :	
DR-420 MM	YES	NO
Has the taxing authority levied ad valorem taxes for less than 5 yrs. (Line1)? If Yes, skip to question 9!		
Is line 4 less than line 3? If Yes, did the taxing authority adjust the rolled-back rate to be used for maximum millage calculation?	or	
Are the majority vote and two-thirds vote maximum millage rates correct (Lines 13 and 14)?		
Has the taxing authority checked the correct minimum required vote to adopt their adopted mil (Line 16)?	lage	
Has the taxing authority entered the correct maximum millage with the vote they anticipate to g at their final hearing (Line 17)?	et	
Are the total current year proposed taxes levied correct (line 22)?		
Are the total taxes at maximum correct (line 24)?		
Are the total taxes levied less than or equal to the total taxes at maximum (line 25) ?		
DR487V	YES	NO
Does the vote record for final adoption correspond to thevote indicated on DR420 MM Line 16 ?		
T		
Does the taxing authority comply with s.200.065, F.S.?		
Notes :		

2.3 TRIM Definitions

	T				
Adjusted Millage	Adjustment of final millage rate(s) calculated on Form DR-422, line3				
Aggregate Millage	Overall millage rate used to determine an overall rate for principal taxing authorities with dependent districts				
Dependent District	A district that is governed by the governing body of the county or municipality				
F.A.C.	Florida Administrative Code				
F.S.	Florida Statutes				
Final Millage	Millage adopted at the final budget hearing				
Form DR-420	Certification of Taxable Value (proposed millages)				
Form DR-420DEBT	Certification of Voted Debt Millage				
Form DR-420MM	Maximum Millage Levy Calculation, Final Disclosure				
Form DR-420MMP	Maximum Millage Levy Calculation, Preliminary Disclosure				
Form DR-420TIF	Tax Increment Factor Adjustment Worksheet				
Form DR-422	Certification of Final Taxable Value (final adopted millages)				
Form DR-422DEBT	Certification of Final Voted Debt Millage				
Form DR-474	Notice of Proposed Property Taxes, "TRIM" notice				
Form DR-487	Certification of Compliance; list of compliance requirements				
Form DR-487V	Voting Record for Final Adoption of Millage Levy				
Independent Special District	A special district that is not a dependent district of a county or municipality				
Maximum Millage	Maximum millage allowed by vote				
Millage Cap	Maximum millage allowed by law				
MSTU	Municipal Service Taxing Unit				
Other Voted Millage	Millage approved by referendum				
Principal Authority	A taxing authority with or without secondary dependent district(s)				
Proposed Millage	Millage rate necessary to fund the proposed budget (on Form DR-420)				
Rolled-back Rate	Rate that would generate prior year tax revenues less allowances for new construction, additions, deletions, annexations, and improvements increasing value by at least 100% and tangible personal property value in excess of 115% of the previous year's value				
Tentative Millage	Proposed millage adopted at the initial TRIM hearing (appears in Budget Summary advertisement)				
TRIM	Truth in Millage (ss. 200.065, 200.069, F.S.)				
VAB	Value Adjustment Board				

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

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

Day 1 is July 1 or the date of certification, whichever is later. TRIM dates are actual calendar days, including weekends and holidays.

	DAY 1
July 1	The property appraiser certifies the taxable value on <i>Certification of Taxable Value</i> (Form DR-420) and delivers it to each taxing authority in his or her jurisdiction. The property appraiser will certify <i>Certification of Voted Debt Millage</i> (Form DR-420DEBT) if the taxing authority has a voted debt. The property appraiser will also certify <i>Tax Increment Adjustment Worksheet</i> (Form DR-420TIF) if there is a community redevelopment area.
	JULY
July 1-31	The BCC's budget officer delivers a tentative budget to the board (s. 129.03(3), F.S.).
	DAY 35
August 4	Within 35 days of certification of value, each taxing authority certifies the completed Form DR-420, <i>Maximum Millage Levy Calculation, Preliminary Disclosure</i> (Form DR-420MMP), and any additional forms and returns them to the property appraiser. The taxing authority informs the property appraiser of the following: • Prior year millage rate • Current year proposed millage rate • Current year rolled-back rate (calculated under s. 200.065, F.S.) • The date, time, and meeting place of the tentative budget hearing This is the final hearing for school districts.
	HEARING DATES WITH JULY 1 CERTIFICATION
	 Hold the tentative hearing from September 3 to September 18, which is 65 to 80 days from certification of taxable value. Hearings must take place Monday through Friday after 5:00 p.m. or any time on Saturday. Do not hold hearings on Sunday. No taxing authority, except multicounty/water management districts, can hold a hearing on the same day as a school district or county commission. If a taxing authority does not provide the required information to the property appraiser within 35 days, the taxing authority cannot levy a millage rate greater than the rolled-back rate for the upcoming year. The property appraiser will calculate the rolled-back rate and use it to prepare the <i>Notice of Proposed Property Taxes</i> (TRIM notice) (s. 200.065(2)(b), F.S.).

DAY 55 In compliance with s. 200.065, F.S., the property appraiser mails the TRIM notice within 55 days after certification of value. August 24 If the Department has issued a review notice to the county's property appraiser. the property appraiser cannot mail the TRIM notice until the Department has approved the assessment roll under s. 193.1142, F.S. **DAYS 65-80** Within 65 to 80 days of certification of value, the taxing authority holds a public hearing on the tentative budget and proposed millage rate (final hearing for school districts). The TRIM notice, which the property appraiser mails, publicizes this hearing. At this hearing, the taxing authority: Amends the tentative budget Re-calculates the proposed millage rate Sept. 3 – 18 Publicly announces the percentage, if any, by which the re-calculated proposed millage exceeds the rolled-back rate Adopts a tentative millage and budget If the tentatively adopted millage rate is greater than the proposed rate used for the TRIM notice, each taxpayer in the jurisdiction must receive notification of the increase by first class mail at the taxing authority's expense (s. 200.065(2)(d), F.S.). **DAY 95** Within 15 days after the tentative budget hearing, the taxing authority advertises its intent to adopt a final millage and budget. The taxing authority must advertise a **Notice of Proposed Tax Increase** if the tentatively adopted millage rate is greater than the rolled-back rate. The advertisement must be a quarter Sept. 18 - Oct. 3 page and headed, "Notice of Proposed Tax Increase" (s. 200.065(3)(a), F.S.) (Could be as early as September 4 a Notice of Budget Hearing if the tentatively adopted millage rate is depending on the equal to or less than the rolled-back rate. This advertisement does not tentative hearing have a size requirement and will be headed, "Notice of Budget Hearing" date) (s. 200.065(3)(b), F.S.) and a Budget Summary advertisement, which must be adjacent to the advertisement for the final hearing and meet the requirements of s. 129.03(3)(b), F.S. (s. 200.065(3)(l), F.S.) **DAYS 97-100** Hold the public hearing to adopt the final millage rate and budget two to five days after the advertisement appears in the newspaper or publicly accessible website (s. 200.065(2)(e), F.S.). (Could be as early Discuss the percentage increase in millage over the rolled-back rate first. as September 6 Adopt the millage before adopting the budget by a separate vote. depending on the **Do not** adopt a final millage rate that exceeds the tentative millage rate. advertisement Before adopting the millage levy resolution or ordinance, publicly announce: date) The name of the taxing authority The rolled-back rate The percentage increase over the rolled-back rate The millage rate to be levied

WITHIN 3 DAYS AFTER THE FINAL HEARING

Send the resolution or ordinance adopting the final millage rate to the property appraiser, the tax collector, and the Department within three days after the final hearing.

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

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

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

WITHIN 3 DAYS AFTER RECEIPT OF CERTIFICATION

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

WITHIN 30 DAYS OF THE FINAL HEARING

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

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

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

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

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

3.1 Certification Date Examples

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

3.2 Local Government TRIM Timetable

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

Day #	TYPICAL DATE	AGENCY	ACTIVITY
1	July 1 or date of certification, whichever is later	Property Appraiser	Certifies tax roll or court certifies interim tax roll, Certification of Taxable Value (Form DR-420)
		Board of County Commissioners	County budget officer submits tentative budget to the BCC
Within 35 days	August 4	Taxing Authority	Advises property appraiser of proposed millage; rolled-back rate; and time, date, and place of the tentative budget hearing on DR-420
Within 55 days	August 24	Property Appraiser	Mails Notice of Proposed Property Taxes (Form DR-474, TRIM notice). This is the advertisement of the first TRIM hearing.
Within 65 – 80 days	September 3 – First day to hold tentative hearing September 18 – Last day to hold tentative hearing	Taxing Authority	Tentatively adopts millage and budget at the tentative millage and budget hearing. This hearing cannot take place less than 10 days after the property appraiser mails the TRIM notice.
Within 15 days after tentative hearing (Could be as early as September 4 depending on the tentative hearing date)	September 18 – Last day to advertise hearing held on September 3 October 3 – Last day to advertise hearing held on September 18	Taxing Authority	Advertises the final millage and budget hearing in the newspaper or publicly accessible website within 15 days after adopting tentative millage and budget
Between 2 – 5 days after advertisement (Could be as early as September 6 depending on the advertisement date)	September 20 – First day to hold hearing advertised on September 18 October 3 – Last day to hold hearing advertised on September 28	Taxing Authority	Holds final millage and budget hearing between two and five days after advertisement in the newspaper or publicly accessible website. Adopt final millage and final budget.

Day #	TYPICAL DATE	AGENCY	ACTIVITY
Within 3 days after final adoption	September 23 – Last day for September 20 hearing	Taxing Authority	Forwards resolution or ordinance adopting final millage to property appraiser, tax collector, and Department of Revenue
	Typically after the VAB	Property Appraiser	Certifies final tax roll to taxing authorities
	Within 30 days of completion of VAB hearings	Clerk of Court	Advertises a Notice of Tax Impact of Value Adjustment Board (Form DR-529). Include this notice in the Certification of Compliance (Form DR-487) for the BCC only.
	Within 3 days after receipt of Final Taxable Value (Form DR-422)	Taxing Authority	Completes and certifies final millage rate(s) on Form DR-422 to property appraiser
		Property Appraiser	Extends final tax roll for collection
	Within 30 days following adoption of final millage and budget	Taxing Authority	Certifies compliance with s. 200, F.S., to Department of Revenue with Form DR-487

3.3 Multi-County TRIM Timetable

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

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

DAY#	TYPICAL DATE	AGENCY	ACTIVITY
Between 2 and 5 days after advertisement (Could be as early as September 6 th depending on the advertisement date)	September 20 – First day to hold hearing advertised on September 18 September 23 – Last day to hold hearing advertised on September 18	Multi-County Taxing Authority	Holds final millage and budget hearing between two and five days after advertisement in the newspaper or publicly accessible website. Adopts final millage and final budget.
Within 3 days after final adoption	September 23 – Last day for September 20 hearing	Multi-County Taxing Authority	Forwards resolution or ordinance adopting final millage to property appraiser, tax collector, and Department of Revenue
	Typically after completion of VAB hearings	Property Appraiser	Certifies final tax roll to taxing authorities, <i>Final Taxable Value</i> (Form DR-422)
	Within 3 days after receipt of Form DR-422	Multi-County Taxing Authority	Completes and certifies final millage rate(s) to property appraiser on Form DR-422
		Property Appraiser	Extends final tax roll for collection
	Within 30 days following adoption of final millage and budget	Multi-County Taxing Authority	Certifies compliance with s. 200, F.S., to Department of Revenue with <i>Certification of Compliance</i> (Form DR-487)

4.0 Preparing the Certification of Taxable Value (Form DR-420)

Section I

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

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

Section II

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

- The taxing authority informs the property appraiser of the
 - o Prior year millage
 - Current year proposed millage rate
 - Current year rolled-back rate
 - o Date, time, and meeting place of the tentative budget hearing
- If a taxing authority does not provide the required information within 35 days, the taxing authority cannot levy a millage rate greater than the rolled-back rate for the upcoming year. The property appraiser will calculate the rolled-back rate and use it to prepare the notice of proposed property taxes (s. 200.065(2)(b), F.S.).

Making a Correction

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

- Notify the Department of Revenue's TRIM section so the DR-420 form in OASYS eTIRM can be reopened.
- The taxing authority should make the necessary changes to the DR-420 form in OASYS eTRIM and recertify the form.
- If the correction affects the *Notice of Proposed Property Taxes* (TRIM notice) after it has been mailed, then the property appraiser will mail an amended TRIM notice
- The correction will be at the responsible party's expense, either the property appraiser or the taxing authority

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

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

Category A: Independent Taxing Authority without Dependent Districts	A county or municipality with no dependent districts An independent district, such as a fire control district, mosquito control district, hospital authority, airport authority, library district, water control district, etc.
Category B: Taxing Authority with Dependent Districts	Municipality with dependent districts or counties with dependent districts or MSTUs
Category C: Multi-County (Municipalies and Independent Districts)	Taxing authority with boundaries that are not confined to one county. May be one of the following: Port Labelle Community Development District Central Florida Tourism Oversight District City of Fanning Springs Boca Grande Fire Control District Town of Longboat Key Flagler Beach Rainbow Lakes Estates
Category D: Water Management Districts (Multi-counties)	May be one of the following: Florida Inland Navigation District Northwest Florida Water Management District St. Johns River Water Management District Sebastian Inlet District South Florida Water Management District Southwest Florida Water Management District Suwanee River Water Management District West Coast Inland Navigation

4.1 Category A: Examples and Instructions

Independent Taxing Authority with No Dependent Districts

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

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

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

millage. See p. 20.

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

less than the current year rolled-back rate. See p. 22.

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

the **same as** the current year rolled-back rate. See p. 24.

New Levy with No Dependent Districts

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

Example 4 New levy with no dependent districts. See p. 26.

4.1.1 Calculating the Percentage Increase over the Rolled-Back Rate

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

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

4.1.2 Example Calculation for Certification of Taxable Value (Form DR-420)

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

Line 26 (or aggregate tentative/final millage rate)

8.3450 per \$1,000

Line 23 (aggregate final rolled-back rate)

7.8987 per \$1,000

 $[(8.3450 \div 7.8987) - 1.00] = .0565$ $.0565 \times 100 = 5.6500$

The percentage increase over the rolled-back rate = 5.65%

(rounded to two decimal places)

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

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

4.1.3 Example 1 - DR-420 Category A

For use when a taxing authority has a current year proposed millage rate that is greater than the current year rolled-back rate – Example 1

	IDA				Effectiv	e 11	
Year :	C	ounty:					
Exam	ple 1	axing Authority :					
SECT	TION I: COMPLETED BY PROPERTY APPRAISER		I -				
1.	Current year taxable value of real property for operating purpo	oses	\$		10,171,790	(
2.	Current year taxable value of personal property for operating p	ourposes	\$		1,055,275	()	
3.	Current year taxable value of centrally assessed property for op	perating purposes	\$		25,035	(:	
4.	Current year gross taxable value for operating purposes (Line 1	1 plus Line 2 plus Line 3)	\$		11,252,100	(4	
5.	Current year net new taxable value (Add new construction, adimprovements increasing assessed value by at least 100%, and personal property value over 115% of the previous year's value	exations, and tangible	\$ \$ 860,135				
6.	Current year adjusted taxable value (Line 4 minus Line 5)		\$		10,391,965	(6	
7.	Prior year FINAL gross taxable value from prior year applicable	Form DR-403 series	\$		9,985,450	()	
8.	Does the taxing authority include tax increment financing area of worksheets (DR-420TIF) attached. If none, enter 0	s? If yes, enter number	☐ YES	✓ NO	Number	(8	
9.	Does the taxing authority levy a voted debt service millage or a years or less under s. 9(b), Article VII, State Constitution? If yes, DR-420DEBT, Certification of Voted Debt Millage forms attached.	✓ YES	□ NO	Number 1	(9		
	Property Appraiser Certification I certify the tax	xable values above are	correct to t	he best of	my knowled	lge	
SIGN HERE	Signature of Property Appraiser:		Date:				
SECT	ION II: COMPLETED BY TAXING AUTHORITY						
520	If this portion of the form is not completed in FULL your ta possibly lose its millage levy privilege for the tax				ion and		
10.	Prior year operating millage levy (If prior year millage was adjust millage from Form DR-422)	ted then use adjusted	4.4200 per \$1,000			(1	
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10, div.	ided by 1,000)	\$		44,136	(1	
12.	Amount, if any, paid or applied in prior year as a consequence of an ol dedicated increment value (Sum of either Lines 6c or Line 7a for all DR-4		\$ 0			(1	
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Line 12	2)	\$		44,136	(1	
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e for a	all DR-420TIF forms)	\$		0	(1	
15.	Adjusted current year taxable value (Line 6 minus Line 14)		\$		10,391,965	(1	
16.	Current year rolled-back rate (Line 13 divided by Line 15, multip.	lied by 1,000)	4.2	471	per \$1000	(1	
	Current year proposed operating millage rate		4.4	205	per \$1000	(1	
17.					(1		

										DR-42 R. 5/1 Page			
19.	TYPE of princip	oal authority (check	one)	Coun	ty cipality	✓	Independe Water Mar			(19			
20.	Applicable taxi	ing authority (chec	k one)		cipal Authority Depe			ependent Special District		(20)			
			271	MSTU				nagemer	nt District Basin				
21.		in more than one co			Yes	✓	No TOP LIED	E CICI	N AND SUBN	(21			
					STOP	3	IOP HEK	E - SIGI	N AND SUBI	ALL			
22.		ed prior year ad valorem p tricts, and MSTUs levying				-420	\$		44,136	(22			
23.	Current year aggreg	gate rolled-back rate <i>(Li</i>	ne 22 divid	led by Line 1	5, multiplied by	1,000)	4.2	471	per \$1,000	(23			
24.	Current year aggreg	gate rolled-back taxes (Line 4 mult	iplied by Lin	e 23, divided by	1,000)	\$		47,789	(24			
25.		erating ad valorem taxe dependent districts, ar					\$		49,740	(25			
ZO. I	Current year propos by 1,000)	sed aggregate millage i	rate (Line 2	5 divided by	Line 4, multiplie	d	4.4	205	per \$1,000	(26			
	Current year propos Line 23, minus 1 , m	sed rate as a percent ch nultiplied by 100)	ange of ro	lled-back ra	ite (Line 26 divid	led by			4.08 %	(27			
k	First public oudget hearing	Date :	Time :		Place :					,			
		nority Certification	The mil	llages com	es and rates a ply with the pi or s. 200.081, F.	rovisio							
S	Signature of Ch	nief Administrative Offic	cer :				Dat	e :					
N	Title:	Title:					Contact Name and Contact Title :						
R	Mailing Address :				Physical Address :								
•	City, State, Zip:				Phone Number :			Fax N	umber :				
			Instru	ictions on	page 3								

4.1.4 Example 2 - DR-420, Category A

For use when a taxing authority has a current year proposed millage rate that is **less than** the current year rolled-back rate – Example 2

LON	IDA		I		FIOI	ida Administrati Effectiv		
Year:			County:					
Princi	pal Authority :		Taxing Authority:					
Exam	ple 2							
SECT	TION I: COMPLETED BY PROPERTY A	PPRAISER						
1.	Current year taxable value of real property for o	perating pur	poses	\$		318,211,989	,	
2.	Current year taxable value of personal property	for operating	g purposes	\$		68,230,573		
3.	Current year taxable value of centrally assessed	property for	operating purposes	\$		8,370,544	,	
4.	Current year gross taxable value for operating p	ourposes (Lin	e 1 plus Line 2 plus Line 3)	3) \$ 394,813,1				
5.	Current year net new taxable value (Add new c improvements increasing assessed value by at I personal property value over 115% of the previ	east 100%, ar	nnexations, and tangible					
6.	Current year adjusted taxable value (Line 4 min	us Line 5)		\$		388,126,485		
7.	Prior year FINAL gross taxable value from prior	year applicab	ole Form DR-403 series	\$		372,348,876	,	
8.	Does the taxing authority include tax incremen of worksheets (DR-420TIF) attached. If none, ea		eas? If yes, enter number	YES	✓ NO	Number		
9.	Does the taxing authority levy a voted debt sen years or less under s. 9(b), Article VII, State Cons DR-420DEBT, Certification of Voted Debt Millage	YES	√ NO	Number				
	Property Appraiser Certification	Property Appraiser Certification I certify the taxable values above are					•	
SIGN HERE	Signature of Property Appraiser:			Date :				
SECT	ION II: COMPLETED BY TAXING AUT	THORITY						
	If this portion of the form is not completed possibly lose its millage levy privil					tion and		
10.	Prior year operating millage levy (If prior year millage from Form DR-422)	illage was adj	usted then use adjusted	8.4330 per \$				
11.	Prior year ad valorem proceeds (Line 7 multiplie	d by Line 10, d	divided by 1,000)	\$		3,140,018		
12.	Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or in the constant of the constant o			\$		0)	
13.	Adjusted prior year ad valorem proceeds (Line	11 minus Line	12)	\$		3,140,018		
14.	Dedicated increment value, if any (Sum of either Line	6b or Line 7e fo	or all DR-420TIF forms)	\$		0)	
15.	Adjusted current year taxable value (Line 6 min	us Line 14)		\$		388,126,485		
16.	Current year rolled-back rate (Line 13 divided by	y Line 15, mult	tiplied by 1,000)	8.0	902	per \$1000		
17.	Current year proposed operating millage rate			7.9	900	per \$1000		
18.	Total taxes to be levied at proposed millage rate by 1,000)	e (Line 17 mu	ultiplied by Line 4, divided	\$		3,154,557		

19.	TYPE of princip	al authority (checl	(one)			1	ndenende	nt Spec	ial District	
20			it one,	County			Vater Man			(19
	Applicable taxii	ng authority (chec	k one)		al Authority	_	Dependen			
20.				☐ MSTU		Water Manageme		agemer	nt District Basin	(20
21.	ls millage levied	in more than one co	ounty? (ch	eck one)	Yes	√	No			(21
	DEPENDENT	SPECIAL DISTRIC	CTS AND	MSTUs	TOP	ST	OP HERI	- SIGI	N AND SUBN	ΛIΤ
22.		d prior year ad valorem tricts, and MSTUs levying				20	;		3,140,018	(22
23.	Current year aggreg	ate rolled-back rate (L	ine 22 divid	led by Line 15,	multiplied by 1,0	000)	8.09	902	per \$1,000	(23
24.	Current year aggreg	ate rolled-back taxes	(Line 4 mul	iplied by Line 2	23, divided by 1,0	(00)	>		3,194,117	(24
25.		rating ad valorem tax dependent districts, a					;		3,154,557	(25
	Current year propose by 1,000)	ed aggregate millage	rate (Line 2	5 divided by Li	ine 4, multiplied		7.99	900	per \$1,000	(26
27.	Current year propose Line 23, minus 1 , m	ed rate as a percent c ultiplied by 100)	hange of ro	lled-back rate	(Line 26 divided	by			-1.24%	(27
Ŀ	First public oudget hearing	Date :	Time :	F	Place :	•				•
	Taxing Authority Certification I certify the millages compared to the			llages compl	y with the pro	visior				
S	01	either s. 200.071 Signature of Chief Administrative Officer :					Date	2:		
Ġ										
N	Title:				Contact Name	and (ontact Tit	le:		
Н	1									
E		5:			Physical Address :					
R										
E		City, State, Zip :			Phone Number :			Fax N	umber :	

4.1.5 Example 3 - DR-420, Category A

For use when a taxing authority has a current year proposed millage rate that is the same as the current year rolled-back rate – Example 3

Year :			County:			1,000		
							_	
	pal Authority:		Taxing Authority:					
Exam	pie 3							
SECT	TION I: COMPLETED BY PROPERTY A	PPRAISER					_	
1.	Current year taxable value of real property for o	perating pur	ooses	\$		318,211,989		
2.	Current year taxable value of personal property	for operating	purposes	\$ 68,230,573				
3.	Current year taxable value of centrally assessed	property for	operating purposes	\$		8,370,544		
4.	Current year gross taxable value for operating p	ourposes (Lin	e 1 plus Line 2 plus Line 3)	\$		394,813,106		
5.	Current year net new taxable value (Add new c improvements increasing assessed value by at I personal property value over 115% of the previous	east 100%, ai	nnexations, and tangible	\$ \$ 6,686,62				
6.	Current year adjusted taxable value (Line 4 min	us Line 5)		\$		388,126,485	Γ	
7.	Prior year FINAL gross taxable value from prior	year applicab	ole Form DR-403 series	\$		372,348,876	Ī	
8.	Does the taxing authority include tax increment of worksheets (DR-420TIF) attached. If none, er		eas? If yes, enter number	☐ YES	✓ NO	Number		
9.	loes the taxing authority levy a voted debt service millage or a millage voted for 2 ears or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of PR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0				✓ NO	Number		
	Property Appraiser Certification	I certify the	taxable values above are	correct to t	he best o	f my knowled	de	
SIGN HERE	Signature of Property Appraiser:							
SECT	TION II: COMPLETED BY TAXING AUT	THORITY					_	
	If this portion of the form is not completed possibly lose its millage levy privil					tion and	_	
10.	Prior year operating millage levy (If prior year mi millage from Form DR-422)	illage was adj	usted then use adjusted	8.2334 per \$1,00			I	
11.	Prior year ad valorem proceeds (Line 7 multiplie	d by Line 10, d	livided by 1,000)	\$		3,065,697	Ī	
12.	Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or I			\$		0		
13.	Adjusted prior year ad valorem proceeds (Line	11 minus Line	12)	\$		3,065,697	t	
14.	Dedicated increment value, if any (Sum of either Line	6b or Line 7e fo	r all DR-420TIF forms)	\$		0	۰	
15.	Adjusted current year taxable value (Line 6 min	us Line 14)		\$		388,126,485	t	
16.	Current year rolled-back rate (Line 13 divided by	y Line 15, mul	tiplied by 1,000)	7.8	987	per \$1000	Ť	
17.	Current year proposed operating millage rate			7.8	987	per \$1000	İ	
18.	Total taxes to be levied at proposed millage rate by 1,000)	e (Line 17 m	Iltiplied by Line 4, divided	\$		3,118,510	İ	

20. 21. Is 22. Ente depression form 23. Curi	s millage levied i	ng authority (chec	k one)	_	pal Aut	thority			agement District	\vdash		
22. Entedeption form 23. Curi	DEPENDENT	n more than one co		- MACTI	ne) 📝 Principal Authority 🔲			Dependent Special District				
22. Entedeption form 23. Curi	DEPENDENT	n more than one co		MSTL	J			Water Mana	agement District Basin			
depo form 23. Curi			ounty? (che	ck one)		Yes	\checkmark	No		(21		
depo form 23. Curi	er the total adjusted	SPECIAL DISTRIC	TS AND N	ASTUs	STOP		S	TOP HERE	- SIGN AND SUBN	ΛIΤ		
_	endent special distr	l prior year ad valorem pricts, and MSTUs levying					20	\$	3,065,697	(22		
200 N	rent year aggrega	te rolled-back rate (L	ine 22 divide	d by Line 1	5, multi	iplied by 1,0	000)	7.89	per \$1,000	(23		
24. Curi	rent year aggrega	ite rolled-back taxes ((Line 4 multip	olied by Lin	e 23, di	vided by 1,0	000)	\$	3,118,510	(24		
25. taxi	Inter total of all operating ad valorem taxes proposed to be levied by the principal axing authority, all dependent districts, and MSTUs, if any. (The sum of Line 18 from all \$ 3,118,08-420 forms)								3,118,510	(25		
	rent year propose	ed aggregate millage	rate (Line 25	divided by	Line 4,	multiplied	8	7.89	987 per \$1,000	(26		
	rent year propose 23, minus 1 , mu	ed rate as a percent ch ultiplied by 100)	nange of roll	ed-back ra	ate (Line	e 26 divideo	d by		0.00 %	(27		
	irst public Iget hearing	Date :	Time :		Place	:						
	Taxing Authority Certification The millages comp					th the pro	visio		pest of my knowledg 0.065 and the provision			
S I G	Signature of Chief Administrative Officer :							Date	:			
N	Title :				Cor	ntact Name	e and	and Contact Title :				
н	ш											
Ë	Mailing Address	:			Physical Address :							
R												
E	City, State, Zip: Phone I						Phone Number : Fax Number :					

4.1.6 Example 4 - DR-420, Category A

New levy with no dependent districts – Example 4

			County			Effectiv		
Year			County:					
	pal Authority :		Taxing Authority :					
Exam	ple 4							
SEC	TION I: COMPLETED BY PROPERTY A	PPRAISER						
1.	Current year taxable value of real property for o	perating pur	poses	\$		1,540,666	(
2.	Current year taxable value of personal property	for operating	g purposes	\$		101,450	(
3.	Current year taxable value of centrally assessed	property for	operating purposes	\$ 0				
4.	Current year gross taxable value for operating p	ourposes (Lin	e 1 plus Line 2 plus Line 3)	\$		1,642,116	(
5.	improvements increasing assessed value by at I	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)				56,527	(
6.	Current year adjusted taxable value (Line 4 min	us Line 5)		\$		1,585,589	(
7.	Prior year FINAL gross taxable value from prior	year applicat	ole Form DR-403 series	\$		0	(
8.	Does the taxing authority include tax incremen of worksheets (DR-420TIF) attached. If none, e	axing authority include tax increment financing areas? If yes, enter number eets (DR-420TIF) attached. If none, enter 0				Number	(
9.	opes the taxing authority levy a voted debt service millage or a millage voted for 2 ears or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0				✓ NO	Number	(
	Property Appraiser Certification	operty Appraiser Certification I certify the taxable values above are				f my knowled	dge	
SIGN HERE	Signature of Property Appraiser:							
SEC	ION II: COMPLETED BY TAXING AUT	THORITY						
	If this portion of the form is not completed possibly lose its millage levy privil					ion and		
10.	Prior year operating millage levy (If prior year millage from Form DR-422)	illage was adj	usted then use adjusted	.0000 per \$1,000			(1	
11.	Prior year ad valorem proceeds (Line 7 multiplie	d by Line 10, d	livided by 1,000)	\$		0	(1	
12.	Amount, if any, paid or applied in prior year as a considedicated increment value (Sum of either Lines 6c or			\$ 0			(1	
13.	Adjusted prior year ad valorem proceeds (Line	11 minus Line	12)	\$		0	(1	
	Dedicated increment value, if any (Sum of either Line	6b or Line 7e fo	or all DR-420TIF forms)	\$		0	(1	
14.	Adjusted current year taxable value (Line 6 min	us Line 14)	And the second s	\$		1,585,589	(1	
14. 15.	Current year rolled-back rate (Line 13 divided by	y Line 15, mul	tiplied by 1,000)	.00	000	per \$1000	(1	
	- v 1			3.0	0000	per \$1000	(
15.	Current year proposed operating millage rate Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000)				00000000000000000000000000000000000000			

	TVDE -f ' '	al authority ()	con-V	County	✓ Inc	lependent Spe		Page		
19.	TYPE of princip	al authority (check	(one)	Municipality	☐ Wa	ter Manageme	ent District	(19		
20.	Applicable taxii	ng authority (chec	k one)	✓ Principal Authority		Dependent Special District		(20		
				MSTU	☐ Wa	ter Manageme	ent District Basin	12.0		
21.	Is millage levied	in more than one co	ounty? (che	eck one) Yes	✓ N	0		(21		
	DEPENDENT	SPECIAL DISTRIC	TS AND	MSTUs STOP	STO	P HERE - SIC	SN AND SUBN	ΛIΤ		
22. c	Enter the total adjusted dependent special dist forms)	d prior year ad valorem p ricts, and MSTUs levying	proceeds of t g a millage. (he principal authority, all The sum of Line 13 from all	DR-420 \$		0	(22		
\rightarrow				ed by Line 15, multiplied b				(23		
24.	Current year aggrega	ate rolled-back taxes (Line 4 multi	plied by Line 23, divided b	y 1,000) \$			(24		
25. t				I to be levied by the prir f any. (The sum of Line 18			4,926	(25		
	Current year propose by 1,000)	ed aggregate millage	rate (Line 2:	5 divided by Line 4, multip	olied	2.9998	per \$1,000	(26		
	Current year propose Line 23, minus 1 , m		nange of rol	led-back rate (Line 26 di	vided by		%	(27		
b	First public udget hearing	Date :	Time :	Place :	·					
				the millages and rates						
_		Taxing Authority Certification The millages of either s. 200.07				OI S. 200.065	and the provision	ons		
S I G	Signature of Chi	ief Administrative Offi	icer :			Date:				
N	Title :			Contact N	lame and Co	and Contact Title :				
Н										
E R	Mailing Address	::		Physical Address :						
E				Phone Number :			Fax Number :			
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,									

4.2 Category B: Examples and Instructions

Taxing Authority with Dependent Districts

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

Example 5 Form DR-420 for the principal authority, see p. 29.

Example 6 Form DR-420 for the dependent district or MSTU, see p. 31.

New Levy with Dependent Districts

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

Example 7 Form DR-420 for the principal authority with a new levy, see p. 33.

Example 8 Form DR-420 for the dependent districts with a new levy, see p. 35.

4.2.1 Example 5 - DR-420, Category B

For the principal authority – Example 5

*	EPARTMENT OF REVENUE
FLORID	Â

CERTIFICATION OF TAYARIE VALUE

Reset Form

Print Form

DR-420 R. 5/12

LOR	IDA CERTIFICATION OF TAXA	ABLE VALUE		Flori	Rule 12D ida Administrativ Effectiv	e Code	
Year :		County:					
Princi	pal Authority :	Taxing Authority:					
Exam		Board of County Commis	issioners				
CECT	TION I: COMPLETED BY PROPERTY APPRAISER	1					
					000 600 007	(1)	
1.	Current year taxable value of real property for operating pu	<u> </u>	\$		992,602,987	(1)	
2.	Current year taxable value of personal property for operating		\$		97,050,241	(2)	
3.	Current year taxable value of centrally assessed property fo		\$		4,476,285	(3)	
4.	Current year gross taxable value for operating purposes (Li	ne 1 plus Line 2 plus Line 3)	\$	1,	094,129,513	(4)	
5.	Current year net new taxable value (Add new construction improvements increasing assessed value by at least 100%, a personal property value over 115% of the previous year's value.	annexations, and tangible	\$		40,301,690	(5)	
6.	Current year adjusted taxable value (Line 4 minus Line 5)		\$	1,	053,827,823	(6)	
7.	Prior year FINAL gross taxable value from prior year applica	ble Form DR-403 series	\$		983,748,436	(7)	
8.	Does the taxing authority include tax increment financing a of worksheets (DR-420TIF) attached. If none, enter 0	areas? If yes, enter number	☐ YES	✓ NO	Number	(8)	
9.	Does the taxing authority levy a voted debt service millage years or less under s. 9(b), Article VII, State Constitution? If y DR-420DEBT, Certification of Voted Debt Millage forms attact	es, enter the number of	YES	✓ NO	Number	(9)	
	Property Appraiser Certification I certify the	e taxable values above are	correct to t	he best of	f my knowled	lge.	
SIGN HERE	Signature of Property Appraiser:		Date:				
SECT	TON II: COMPLETED BY TAXING AUTHORITY If this portion of the form is not completed in FULL you	ur taxing authority will be d	enied TRIM	Certificat	ion and		
	possibly lose its millage levy privilege for the				ionana		
10.	Prior year operating millage levy (If prior year millage was ac millage from Form DR-422)	ljusted then use adjusted	3.8	924	per \$1,000	(10)	
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10,	divided by 1,000)	\$		3,829,142	(11)	
12.	Amount, if any, paid or applied in prior year as a consequence of a dedicated increment value (Sum of either Lines 6c or Line 7a for all		\$		0	(12)	
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Lin	e 12)	\$		3,829,142	(13)	
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e	for all DR-420TIF forms)	\$		0	(14)	
15.	Adjusted current year taxable value (Line 6 minus Line 14)		\$	1,	053,827,823	(15)	
16.	Current year rolled-back rate (Line 13 divided by Line 15, mu	Itiplied by 1,000)	3.6	336	per \$1000	(16)	
17.	Current year proposed operating millage rate		3.6	336	per \$1000	(17)	
18.	Total taxes to be levied at proposed millage rate (Line 17 m by 1,000)	nultiplied by Line 4, divided	\$		3,975,629	(18)	

Continued on page 2

			Instruction	ns on page 3				
	City, State, Zip :			Phone Numb	oer :	Fax	Number :	
j	Mailing Address :	1		Physical Add	lress :			
	Title:			Contact Nan	ne and Con	tact Title :		
(Signature of Chie	f Administrative Offic	cer:			Date:		
	Taxing Autho	rity Certification	The millages	nillages and rates and comply with the pr 071 or s. 200.081, F.	ovisions o			
)	First public budget hearing	Date :	Time:	Place :				
27.	Current year proposed Line 23, <u>minus 1</u> , mui		ange of rolled-b	ack rate (Line 26 divide	ed by		5.93 %	(27
26.	Current year proposed by 1,000)	d aggregate millage r	rate (Line 25 divid	led by Line 4, multiplied	d	4.2720	per \$1,000	(26
25.	Enter total of all opera taxing authority, all de DR-420 forms)						4,674,144	(25
24.							4,412,296	(24
23.		te rolled-back rate (Li	ne 22 divided by	Line 15, multiplied by 1	,000)	4.0327	per \$1,000	(23
22.	Enter the total adjusted dependent special distri				420 \$		4,249,733	(22
	DEPENDENT S	SPECIAL DISTRIC	TS AND MST	Us STOP	STOP	HERE - SIG	N AND SUBM	ΛIΤ
21.	Is millage levied in	n more than one co	unty? (check o	ne) Nes	✓ No)		(21
20.	Applicable taxing	g authority (check		Principal Authority MSTU		endent Speci er Manageme	al District ent District Basin	(20
	Applicable taxin	a suth ority (about		Municipality		er Manageme	8	
19.	TYPE of principa	l authority (check	one)	County	inde	ependent Spe	cial District	(19

4.2.2 Example 6 - DR-420, Category B

For the dependent district or MSTU – Example 6

FLOR	CERTIFICATION OF T	TAXABLE VALUE	Reset Form		Print Form Rule 12E da Administrati Effectiv	D. iv	
Year :		County:					
Princi	pal Authority :	Taxing Authority:				_	
Exam	ple 6	Library District					
SECT	ION I: COMPLETED BY PROPERTY APPR	AISER				_	
1.	Current year taxable value of real property for opera	ting purposes	\$,	593,985,360	I	
2.	Current year taxable value of personal property for c	pperating purposes	\$		50,936,694	1	
3.	Current year taxable value of centrally assessed prop	perty for operating purposes	\$		0	1	
4.	Current year gross taxable value for operating purpo	oses (Line 1 plus Line 2 plus Line 3) \$		644,922,054	1	
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)			\$ \$ 31,069,54			
6.	Current year adjusted taxable value (Line 4 minus Lin	\$	\$ 613,852,508				
7.	Prior year FINAL gross taxable value from prior year	\$		565,766,423			
8.	Does the taxing authority include tax increment fina of worksheets (DR-420TIF) attached. If none, enter 0		YES	✓ NO	Number		
9.	Does the taxing authority levy a voted debt service r years or less under s. 9(b), Article VII, State Constituti DR-420DEBT, Certification of Voted Debt Millage form	☐ YES	√ NO	Number			
	Property Appraiser Certification Ice	rtify the taxable values above ar	e correct to t	he best of	my knowled	d	
SIGN HERE	Signature of Property Appraiser:	Date :					
10.	ION II: COMPLETED BY TAXING AUTHO If this portion of the form is not completed in Function possibly lose its millage levy privilege for prior year operating millage levy (If prior year millage)	JLL your taxing authority will be for the tax year. If any line is not	applicable, er	nter -0	ion and	_ T	
10.	millage from Form DR-422)			.7434		1	
11.	Prior year ad valorem proceeds (Line 7 multiplied by	Line 10, divided by 1,000)	\$		420,591	1	
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (Sum of either Lines 6c or Line 7a for all DR-420TIF forms)				0		
13.	Adjusted prior year ad valorem proceeds (Line 11 mi	inus Line 12)	\$		420,591	1	
14.	Dedicated increment value, if any (Sum of either Line 6b or	Line 7e for all DR-420TIF forms)	\$		0	1	
15.	Adjusted current year taxable value (Line 6 minus Lin	ne 14)	\$		613,852,508	1	
16.	Current year rolled-back rate (Line 13 divided by Line	: 15, multiplied by 1,000)	.68	52	per \$1000	1	
17.	Current year proposed operating millage rate		1.0	831	per \$1000	1	
					4		

Continued on page 2

19.	TYPE of principa	al authority (check	one)	County	In	dependent Special District		Page (19
				Municipality	W	ater Management District		(1)
20.	Applicable taxii	ng authority (chec	k one)	Principal Authority		ependent Special District		(20
_				MSTU	W	ater Management District B	asin	
21.	Is millage levied	in more than one co	ounty? (check o	one) Yes	✓ N	lo .		(21
	DEPENDENT	SPECIAL DISTRIC	TS AND MST	Us	STO	P HERE - SIGN AND SU	JBN	IIT
22.		l prior year ad valorem pricts, and MSTUs levying		incipal authority, all um of Line 13 from all DR-	420 \$			(22
23.	Current year aggrega	ate rolled-back rate (L	ine 22 divided by	Line 15, multiplied by 1	,000)	per \$1,0	00	(23
24.	Current year aggrega	rrent year aggregate rolled-back rate (Line 22 divided by Line 15, multiplied by 1,000) per \$1,000 rrent year aggregate rolled-back taxes (Line 4 multiplied by Line 23, divided by 1,000) \$					(24	
25.				oe levied by the princip . (The sum of Line 18 fro				(25
26.	Current year propose by 1,000)	ed aggregate millage	rate (Line 25 divi	ded by Line 4, multiplie	d	per \$1,0	00	(26
27.		ed rate as a percent ch ultiplied by 100)	nange of rolled-b	oack rate (Line 26 divid	ed by		%	(27
	First public budget hearing	Date :	Time :	Place :	'			
	Taxing Auth	The millage		ovisions	t to the best of my knowl of s. 200.065 and the pro			
•	Signature of Chi		,,,,		Date :			
	G							
(G N Title:			Contact Nan	ne and Co	ontact Title :		_
(Title:			Contact Nan	ne and Co	ontact Title :		
C C C C C C C C C C	T	:		Contact Nan Physical Ado		ontact Title :		

4.2.3 Example 7 - DR-420, Category B

For the principal authority with a new levy – Example 7

FLUK	IDA				Flori	da Administrativ Effectiv		
Year:			County:					
Princi	pal Authority :		Taxing Authority:					
Exam	ple 7		City					
SECT	ION I: COMPLETED BY PROPERTY AF	PPRAISER						
1.	Current year taxable value of real property for o	perating pur	poses	\$		3,395,644		
2.	Current year taxable value of personal property	for operating	g purposes	\$		229,290	1	
3.	Current year taxable value of centrally assessed	property for	operating purposes	\$		0	0	
4.	Current year gross taxable value for operating p	ourposes (Lin	e 1 plus Line 2 plus Line 3)	\$		3,624,934	1	
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)							
6.	Current year adjusted taxable value (Line 4 minu	us Line 5)		\$		3,549,073	8	
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series				\$ 0			
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0				✓ NO	Number	1)	
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0				✓ NO	Number	1	
	Property Appraiser Certification I certify the taxable values above are			correct to t	he best of	f my knowled	dge	
SIGN HERE	Signature of Property Appraiser:	Date :						
SECT	ION II: COMPLETED BY TAXING AUT	THORITY						
	If this portion of the form is not completed possibly lose its millage levy privile					ion and		
10.	Prior year operating millage levy (If prior year mi. millage from Form DR-422)	illage was adj	usted then use adjusted	.00	000	per \$1,000	(
11.	Prior year ad valorem proceeds (Line 7 multiplied	d by Line 10, a	divided by 1,000)	\$ 0				
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (Sum of either Lines 6c or Line 7a for all DR-420TIF forms)			\$ 0			(
13.	Adjusted prior year ad valorem proceeds (Line i	11 minus Line	12)	\$ 0				
14.	Dedicated increment value, if any (Sum of either Line	6b or Line 7e fo	or all DR-420TIF forms)	\$ 0			(
15.	Adjusted current year taxable value (Line 6 minu	us Line 14)		\$ 3,549,073			(
16.	Current year rolled-back rate (Line 13 divided by	Line 15, mult	tiplied by 1,000)	.0000 per \$1000			(
17.	Current year proposed operating millage rate			2.5	000	per \$1000	(
	Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000)				\$ 9,062			

20.		al authority (check	one)	County Municipality	, ,		pendent Spe		(19
	Applicable taxir	Applicable taxing authority (check one				VVCI C	er Manageme	ent District	
+	Applicable taxing dathority (checke		cone) ✓	Principal Au	thority [Dep	endent Speci	al District	(20
				MSTU	[Wat	er Manageme	ent District Basin	
21.	Is millage levied i	n more than one co	unty? (check o	one)	Yes [✓ No			(21
	DEPENDENT	SPECIAL DISTRIC	TS AND MST	Us STOP		STOP	HERE - SIG	IN AND SUBN	ΛIΤ
22. de		prior year ad valorem p icts, and MSTUs levying				\$		0	(22
23. C	urrent year aggrega	te rolled-back rate (Li	ne 22 divided by	Line 15, mult	tiplied by 1,00	0)	.0000 per \$1,000		
24. C	urrent year aggrega	te rolled-back taxes (L	ine 4 multiplied	by Line 23, d	ivided by 1,00	0) \$		0	(24
25. ta	nter total of all operating ad valorem taxes proposed to be levied by the principal axing authority, all dependent districts, and MSTUs, if any. (<i>The sum of Line 18 from a DR-420 forms</i>)							0	(25
	urrent year propose y 1,000)	d aggregate millage r	ate (Line 25 divid	ded by Line 4,	, multiplied		3.0001	per \$1,000	(26
27 C		d rate as a percent ch ultiplied by 100)	ange of rolled-b	oack rate (Lin	e 26 divided l	ру		0.00%	(2)
	First public udget hearing	Date:	Time :	Place):				
	Taxing Authority Certification The mi			ertify the millages and rates are correct to the best of my knowledge. e millages comply with the provisions of s. 200.065 and the provision her s. 200.071 or s. 200.081, F.S.					
S I G	Signature of Chie			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Date :			
N	Title :			Со	ntact Name a	ind Con	tact Title :		
н									
E R	Mailing Address	:		Physical Address :					
E	City, State, Zip :			Pho	one Number	:	Fax	Number :	

4.2.4 Example 8 - DR-420, Category B

For the dependent districts with a new levy – Example 8

						Effectiv	e 11,
Year:			County:				
Princi	pal Authority:		Taxing Authority:				
Exam	ple 8		Fire Control District				
SECT	ION I: COMPLETED BY PROPERTY AP	PRAISER					
1.	Current year taxable value of real property for op	perating pur	poses	\$		3,395,644	(1
2.	Current year taxable value of personal property f	for operating	g purposes	\$		229,290	(2
3.	Current year taxable value of centrally assessed p	property for	operating purposes	\$		0	(3
4.	Current year gross taxable value for operating pu	urposes (Lin	e 1 plus Line 2 plus Line 3)	\$ 3,624,934			
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)					(5	
6.	Current year adjusted taxable value (Line 4 minu	s Line 5)		\$		3,549,073	(6
7.	Prior year FINAL gross taxable value from prior y	ear applicat	ole Form DR-403 series	\$		0	(7
8.	Does the taxing authority include tax increment of worksheets (DR-420TIF) attached. If none, en		eas? If yes, enter number	YES	YES NO Number		
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0			☐ YES	√ NO	Number	(9
	Property Appraiser Certification I certify the taxable values above a				he best of	my knowled	lge.
SIGN HERE	Signature of Property Appraiser:			Date:			
SECT	ION II: COMPLETED BY TAXING AUT	HORITY					
	If this portion of the form is not completed i possibly lose its millage levy privile		the same of the sa			ion and	
10.	Prior year operating millage levy (If prior year mill millage from Form DR-422)	lage was adj	usted then use adjusted	.0000 per \$1,00			(10
11.	Prior year ad valorem proceeds (Line 7 multiplied	by Line 10, d	livided by 1,000)	\$		0	(11
12.	Amount, if any, paid or applied in prior year as a conse dedicated increment value (Sum of either Lines 6c or Li			\$			(12
13.	Adjusted prior year ad valorem proceeds (Line 1	1 minus Line	12)	\$		0	(13
14.	Dedicated increment value, if any (Sum of either Line 6	5b or Line 7e fo	r all DR-420TIF forms)	\$			(14
15.	Adjusted current year taxable value (Line 6 minu	s Line 14)		\$		3,549,073	(15
16.	Current year rolled-back rate (Line 13 divided by	Line 15, mult	tiplied by 1,000)	.00	000	per \$1000	(16
17.	Current year proposed operating millage rate			.50	000	per \$1000	(17
	Total taxes to be levied at proposed millage rate	(Line 17 mu	ultiplied by Line 4, divided			1,812	(18

19.	TYPE of princip	al authority (chec	k one)	County		Independent	Special District	Page (19	
13.		~		✓ Municipality		Water Manag	ement District	(13	
20.	Applicable taxi	ng authority (che	ck one)	Principal Autho	rity	Dependent S	pecial District	(20	
4				MSTU		Water Manag	ement District Basin	L	
21.	Is millage levied	in more than one o	ounty? (cl	neck one) 🔲 Y	es 🗸	No		(21	
	DEPENDENT	SPECIAL DISTRI	CTS AND	MSTUs STOP	ST	OP HERE -	SIGN AND SUBN	TIN	
۲.				the principal authority, the sum of Line 13 from		\$	0	(22	
23. (Current year aggreg	ate rolled-back rate (Line 22 divi	ded by Line 15, multipli	ed by 1,000)	.0000	per \$1,000	(23	
24. (Current year aggreg	ate rolled-back taxes	(Line 4 mu	tiplied by Line 23, divid	ed by 1,000)	\$	0	(24	
25. t				ed to be levied by the if any. (The sum of Line		\$	0	(25	
	Current year proposity 1,000)	ed aggregate millage	e rate (Line	25 divided by Line 4, mu	ıltiplied	.0000	per \$1,000	(26	
.,		ed rate as a percent of	change of r	olled-back rate (Line 26	divided by		0.00 %	(27	
b	First public udget hearing	Date :	Time :	Place :	·				
	Taxing Auth		ges and rates are correct to the best of my knowledge. nply with the provisions of s. 200.065 and the provisions or s. 200.081, F.S.						
S I G	Signature of Chief Administrative Officer :					Date :			
N	Title :			Conta	Contact Name and Contact Title :				
н									
Ë		s:		Physic	al Address :				
R									
Ε	City, State, Zip :			Phone	Number :		Fax Number :		
R				Phone	Number :		Fax Number :		

4.3 Category C: Examples and Instructions

Multi-County Taxing Authorities

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

Example 9 Form DR-420 for the multi-county taxing authority, see p. 38.

County 1 of 2

Example 10 Form DR-420 for the multi-county taxing authority, see p. 40.

County 2 of 2

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

Example 11 Form DR-420 recap for the multi-county taxing authority, see p. 42.

Multi-county District Wide

4.3.1 Example 9 - DR-420, Category C

For the multi-county taxing authority – Example 9

FLOR	CERTIFICATION OF TAXABL	E VALUE		Flori	Rule 1 da Administra Effec
Year :	Cou	unty:			
Princi	pal Authority : Tax	ing Authority:			
Exam	ple 9 City	of River Springs			
SECT	TON I: COMPLETED BY PROPERTY APPRAISER				
1.	Current year taxable value of real property for operating purpose	25	\$		4,140,43
2.	Current year taxable value of personal property for operating pu	rposes	\$ 685,958		
3.	Current year taxable value of centrally assessed property for operating purposes \$ 12,910				
4.	Current year gross taxable value for operating purposes (Line 1 p	olus Line 2 plus Line 3)	\$ 4,839,298		
5.	Current year net new taxable value (Add new construction, addi improvements increasing assessed value by at least 100%, annex personal property value over 115% of the previous year's value.	cations, and tangible	\$		
6.	Current year adjusted taxable value (Line 4 minus Line 5)		\$		4,839,29
7.	Prior year FINAL gross taxable value from prior year applicable F	orm DR-403 series	\$ 4,551,003		
8.	Does the taxing authority include tax increment financing areas? of worksheets (DR-420TIF) attached. If none, enter 0	If yes, enter number	YES NO Number		
9.	Does the taxing authority levy a voted debt service millage or a r years or less under s. 9(b), Article VII, State Constitution? If yes, er DR-420DEBT, Certification of Voted Debt Millage forms attached. If	nter the number of	YES NO Number		
	Property Appraiser Certification I certify the taxa	ble values above are	correct to t	he best of	my know
SIGN HERE	Signature of Property Appraiser:		Date :		
SECT	ION II: COMPLETED BY TAXING AUTHORITY				
	If this portion of the form is not completed in FULL your taxi possibly lose its millage levy privilege for the tax ye				ion and
10.	Prior year operating millage levy (If prior year millage was adjusted millage from Form DR-422)			000	per \$1,00
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divid	ed by 1,000)	\$		9,10
12.	Amount, if any, paid or applied in prior year as a consequence of an obli dedicated increment value (Sum of either Lines 6c or Line 7a for all DR-42)		\$		
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Line 12)		\$		9,10
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all	DR-420TIF forms)	\$		
15.	Adjusted current year taxable value (Line 6 minus Line 14)		\$		4,839,29
16.	Current year rolled-back rate (Line 13 divided by Line 15, multiplie	ed by 1,000)	1.8	809	per \$100
17.	Current year proposed operating millage rate		2.0	000	per \$100
18.	Total taxes to be levied at proposed millage rate (Line 17 multiples 1,000)	lied by Line 4, divided	\$		9,67

	DEPENDENT Enter the total adjusted	in more than one construction of the construct	CTS AND	MSTUs		\$	No STOP HE	RE - SIG	in and subi	
	forms)	,						0000		_
		ate rolled-back rate (L ate rolled-back taxes	121 - 12				1	0000	per \$1,000 0	(2
	Enter total of all ope	200							0	Ì
26.	Current year proposi	ed aggregate millage	rate (Line 2	5 divided by	Line 4, mult	iplied	,	0000	per \$1,000	(2
	7. Current year proposed rate as a percent change of rolle Line 23, minus 1, multiplied by 100)					livided by			0.00 %	(2
1	First public budget hearing	Date :	Time :		Place :			- h •	f les avel a d	
							f my knowledg and the provisi			
		ority Certification			or s. 200.08					
(Signature of Ch	ority Certification	either s				Di	ate:		
0	Signature of Ch	-	either s		or s. 200.08	1, F.S.	Di d Contact			
C	Signature of Ch Title:	ief Administrative Off	either s		Contact	1, F.S.	d Contact			

4.3.2 Example 10 - DR-420, Category C

For the multi-county taxing authority – Example 10

FLOR	CERTIFICATION OF TAX	ABLE VALUE		Flor	Rule 12 ida Administra Effect	
Year :		County: Baker				
Princi	pal Authority :	Taxing Authority :				
Exam	ple 10	City of River Springs				
SECT	TION I: COMPLETED BY PROPERTY APPRAISE	R				
1.	Current year taxable value of real property for operating p	purposes	\$		8,030,52	
2.	Current year taxable value of personal property for opera	ting purposes	\$		608,78	
3.	Current year taxable value of centrally assessed property	for operating purposes	\$		10,24	
4.	Current year gross taxable value for operating purposes ((Line 1 plus Line 2 plus Line 3)	\$		8,649,55	
5.	Current year net new taxable value (Add new construction improvements increasing assessed value by at least 100% personal property value over 115% of the previous year's	\$		37,28		
6.	Current year adjusted taxable value (Line 4 minus Line 5)		\$		8,612,26	
7.	Prior year FINAL gross taxable value from prior year appli	icable Form DR-403 series	\$		9,214,39	
8.	Does the taxing authority include tax increment financing of worksheets (DR-420TIF) attached. If none, enter 0	g areas? If yes, enter number	YES	YES NO Number		
9.	Does the taxing authority levy a voted debt service millag years or less under s. 9(b), Article VII, State Constitution? If DR-420DEBT, Certification of Voted Debt Millage forms atta	YES	✓ NO	Number		
	Property Appraiser Certification Lecrtify t	correct to t	he best o	f my knowl		
SIGN HERE	Signature of Property Appraiser:		Date:			
SECT	TION II: COMPLETED BY TAXING AUTHORITY	Y				
	If this portion of the form is not completed in FULL y possibly lose its millage levy privilege for th				tion and	
10.	Prior year operating millage levy (If prior year millage was millage from Form DR-422)	adjusted then use adjusted	2.0	000	per \$1,000	
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 1	10, divided by 1,000)	\$		18,42	
12.	Amount, if any, paid or applied in prior year as a consequence or dedicated increment value (Sum of either Lines 6c or Line 7a for a		\$			
13.	Adjusted prior year ad valorem proceeds (Line 11 minus L	ine 12)	\$		18,42	
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7	e for all DR-420TIF forms)	\$			
15.	Adjusted current year taxable value (Line 6 minus Line 14)	1	\$		8,612,26	
16.	Current year rolled-back rate (Line 13 divided by Line 15, n	nultiplied by 1,000)	2.1	398	per \$100	
17.	Current year proposed operating millage rate		2.0	000	per \$1000	
	Total taxes to be levied at proposed millage rate (Line 17	multiplied by Line 4, divided	\$		17,29	

+	A 15 1. 1		Y		ipality			gement District	
20.	Арріісаріе тахіі	ng authority (check	k one)	✓ Princi	oal Authority		•	Special District gement District Basin	(20
21.	ls millage levied	in more than one co	ounty? (che		✓ Yes		No.	gement District Dusin	(21
_	DEPENDENT	SPECIAL DISTRIC	TS AND I	MSTUs	STOP	STO	OP HERE	- SIGN AND SUBM	AIT.
de		d prior year ad valorem p rricts, and MSTUs levying				-420 \$			(22
23. Cu	ırrent year aggrega	ate rolled-back rate (Li	ne 22 divide	d by Line 1	5, multiplied by	1,000)	per \$1,000		
24. Cu	ırrent year aggrega	ate rolled-back taxes (L	Line 4 multi _l	plied by Line	23, divided by	1,000) \$			(24
25. tax	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. (The sum of Line 18 from all DR-420 forms)								(25
	irrent year propose 1,000)	ed aggregate millage r	rate (Line 25	divided by	Line 4, multiplie	d		per \$1,000	(26
	urrent year propose ne 23, minus 1 , m	ed rate as a percent ch ultiplied by 100)	ange of rol	led-back ra	te (Line 26 divid	ed by		%	(27
	First public dget hearing	Date:	Time:		Place :				
_	Taxing Auth	Taxing Authority Certification				rovision		est of my knowledg 065 and the provisio	
S I G	Signature of Ch	ief Administrative Offic	cer :				Date	:	
N	Title :				Contact Name and Contact Title :				
E R	Mailing Address	5:			Physical Address :				
Ŀ	City, State, Zip :		Physical Address : Phone Number : uctions on page 3				Fax Number :		
E		İnstrus					Fax Number :		

4.3.3 Example 11 - DR-420, Category C

District Wide DR420 - Example 11

*	DEPARTMENT OF REVENUE
FLORID	A

CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

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

FLOR	IDA			Flor	ida Administrativ Effectiv	ve Code re 11/12
Year :		County: Baker				
Princi	pal Authority :	Taxing Authority :				
Exam	ple 11	Re-Cap - City of River Spr	ings			
SEC1	TON I: COMPLETED BY PROPERTY APPRAISER					
1.	Current year taxable value of real property for operating pur	poses	\$		12,170,951	(1)
2.	Current year taxable value of personal property for operating	g purposes	\$	(2)		
3.	Current year taxable value of centrally assessed property for	operating purposes	\$		23,156	(3)
4.	Current year gross taxable value for operating purposes (Lin	\$		13,488,851	(4)	
5.	Current year net new taxable value (Add new construction, improvements increasing assessed value by at least 100%, an personal property value over 115% of the previous year's val	\$		37,288	(5)	
6.	Current year adjusted taxable value (Line 4 minus Line 5)	\$		13,451,563	(6)	
7.	Prior year FINAL gross taxable value from prior year applicab	\$		13,765,398	(7)	
8.	Does the taxing authority include tax increment financing ar of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES	✓ NO	Number	(8)	
9.	Does the taxing authority levy a voted debt service millage of years or less under s. 9(b), Article VII, State Constitution? If ye DR-420DEBT, Certification of Voted Debt Millage forms attached	YES	✓ NO	Number	(9)	
	Property Appraiser Certification Lecrtify the	taxable values above are	correct to t	he best o	f my knowled	lge.
SIGN HERE	Signature of Property Appraiser:		Date:			
SECT	TON II: COMPLETED BY TAXING AUTHORITY					
	If this portion of the form is not completed in FULL your possibly lose its millage levy privilege for the ta				tion and	
10.	Prior year operating millage levy (If prior year millage was adj millage from Form DR-422)			000	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10, o	divided by 1,000)	\$		27,531	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of ar dedicated increment value (Sum of either Lines 6c or Line 7a for all D		\$			(12)
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Line	12)	\$		27,531	(13)
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e for	or all DR-420TIF forms)	\$			(14)
15.	Adjusted current year taxable value (Line 6 minus Line 14)		\$		13,451,563	(15)
16.	Current year rolled-back rate (Line 13 divided by Line 15, mul	tiplied by 1,000)	2.0	467	per \$1000	(16)
17.	Current year proposed operating millage rate		2.0	000	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate (Line 17 mills) 1,000)	ultiplied by Line 4, divided	\$		26,978	(18)

19.	TYPE of principa	al authority (check	one)	County	The state of the s			nt Special District	Page (19	
	Applicable taxir	ng authority (checl	k one) [✓ Municip ✓ Principa	l Authority			agement District		
20.			[MSTU	,			agement District Basir	(20	
21.	Is millage levied i	n more than one co	unty? (chec	k one)	✓ Yes		No		(21	
	DEPENDENT	SPECIAL DISTRIC	TS AND M	STUs	TOP	S	TOP HERE	- SIGN AND SUB	МІТ	
		l prior year ad valorem p ricts, and MSTUs levying				20	\$	27,53	(22	
23.	Current year aggrega	ate rolled-back rate (Li	ne 22 divided	by Line 15, 1	multiplied by 1,0	000)	2.04	467 per \$1,000	(23	
24.	Current year aggrega	ate rolled-back taxes (1	Line 4 multipi	ied by Line 2	3, divided by 1,	000)	\$	27,608	3 (24	
25.		er total of all operating ad valorem taxes proposed to be levied by the principal ng authority, all dependent districts, and MSTUs, if any. (The sum of Line 18 from 420 forms) rent year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied						26,978	3 (25	
26.	Current year propose by 1,000)	ed aggregate millage i	rate (Line 25 o	divided by Lii	ne 4, multiplied		2.00	000 per \$1,000	(26	
27.	Current year propose Line 23, minus 1 , mo	ed rate as a percent ch ultiplied by 100)	ange of rolle	d-back rate	(Line 26 divided	d by		-2.28 %	6 (27	
ı	First public budget hearing	Date :	Time :	P	lace :					
		ority Certification	The milla	ertify the millages and rates are correct to the best of my knowledge. e millages comply with the provisions of s. 200.065 and the provision her s. 200.071 or s. 200.081, F.S.						
	Signature of Chief Administrative Officer :						Date	2:		
١	Title:	Title : Contact N				ntact Name and Contact Title :				
ŀ	4									
	E Mailing Address	:			Physical Addr	ess :				
F	0.00									
	City, State, Zip :				Phone Number	er:		Fax Number :		

4.4 Category D: Examples and Instructions

Water Management Districts

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

Example 12 Form DR-420 for the water management districts – County 1 of 4

Example 13 Form DR-420 for the water management districts – County 2 of 4

Example 14 Form DR-420 for the water management districts – County 3 of 4

Example 15 Form DR-420 for the water management districts – County 4 of 4

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

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

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

Example 17 Form DR-420 for the water management districts – County 1 of 4

Example 18 Form DR-420 for the water management districts – County 2 of 4

Example 19 Form DR-420 for the water management districts – County 3 of 4

Example 20 Form DR-420 for the water management districts – County 4 of 4

Example 21 Form DR-420 for the water management districts – District Wide

Example 22 Form DR-420 for the water management districts (Basin) – County 1 of 2

Example 23 Form DR-420 for the water management districts (Basin) – County 2 of 2

All water management districts (Basins) need a completed Form DR-420 recap. – District Wide

4.4.1 Example 12 - DR-420, Category D

Water Management District - Example 12

A	EPARTMENT OF REVENUE
FLORID	Ā

Reset Form

Print Form

FLOR	IDA CERTIFICATION OF TAXA	BLE VALUE		Flori	Rule 12D da Administrativ Effectiv	re Code
Year :		County: Alachua				
Princi	pal Authority :	Taxing Authority:				
Exam	ple 12 County 1 of 4	Water Management Distr	rict			
SECT	TION I: COMPLETED BY PROPERTY APPRAISER					
1.	Current year taxable value of real property for operating purp	poses	\$		475,246,420	(1)
2.	Current year taxable value of personal property for operating	g purposes	\$		113,630,505	(2)
3.	Current year taxable value of centrally assessed property for	operating purposes	\$ 9,990,930			
4.	Current year gross taxable value for operating purposes (Lin	e 1 plus Line 2 plus Line 3)	\$		598,867,855	(4)
5.	Current year net new taxable value (Add new construction, a improvements increasing assessed value by at least 100%, ar personal property value over 115% of the previous year's val	\$		21,505,772	(5)	
6.	Current year adjusted taxable value (Line 4 minus Line 5)		\$		577,362,083	(6)
7.	Prior year FINAL gross taxable value from prior year applicab	ole Form DR-403 series	\$		570,517,005	(7)
8.	Does the taxing authority include tax increment financing ar of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES	✓ NO	Number	(8)	
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0			✓ NO	Number	(9)
	Property Appraiser Certification I certify the	taxable values above are	correct to t	he best of	f my knowled	lge.
SIGN HERE	Signature of Property Appraiser:		Date :			
SECT	TION II: COMPLETED BY TAXING AUTHORITY					
	If this portion of the form is not completed in FULL your possibly lose its millage levy privilege for the ta	,			ion and	
10.	Prior year operating millage levy (If prior year millage was adjumillage from Form DR-422)	usted then use adjusted	.30	000	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10, o	livided by 1,000)	\$		171,155	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an dedicated increment value (Sum of either Lines 6c or Line 7a for all D		\$			(12)
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Line	12)	\$		171,155	(13)
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e fo	r all DR-420TIF forms)	\$			(14)
15.	Adjusted current year taxable value (Line 6 minus Line 14)		\$		577,362,083	(15)
16.	Current year rolled-back rate (Line 13 divided by Line 15, mult	tiplied by 1,000)	.29	964	per \$1000	(16)
17.	Current year proposed operating millage rate		.30	000	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000)				179,660	(18)

19.	TYPE o	f principa	al authority (check	one)	Coun	ty		Indepe	ndent Spe	cial District	Page (19
					Muni	cipality	✓	Water	Manageme	ent District	
20.	Applica	able taxir	ng authority (checl	k one)		pal Authority		•	dent Speci		(20
					MSTL			Water	Manageme	nt District Basin	
21.	Is millag	ge levied i	n more than one co	unty? (ch	neck one)	√ Yes		No			(21
	DEPI	NDENT	SPECIAL DISTRIC	TS AND	MSTUs	STOP	S	ТОР Н	ERE - SIG	N AND SUBN	ΛIΤ
22.	Enter the to dependent forms)	tal adjusted special distr	prior year ad valorem p icts, and MSTUs levying	roceeds of a millage.	the principal (The sum of L	authority, all ine 13 from all DR-	-420	\$		0	(22
23.	Current ye	ar aggrega	te rolled-back rate (Li	ne 22 divid	ded by Line 1	5, multiplied by 1	1,000)			per \$1,000	(23
24.	Current ye	ar aggrega	te rolled-back taxes (I	Line 4 mul	tiplied by Lin	e 23, divided by	1,000)	\$			(24
		hority, all d	ating ad valorem taxe ependent districts, ar					\$		0	(25
26.	Current ye	ar propose	d aggregate millage r	rate (Line)	25 divided by	Line 4, multiplie	d			per \$1,000	(26
	Current ye		d rate as a percent ch ultiplied by 100)	ange of ro	olled-back ra	te (Line 26 divid	ed by			5.82 %	(27
ı	First pu budget h		Date :	Time :		Place :					
	Tax	ing Autho	ority Certification	The mi	llages com	ply with the pi	rovisio			f my knowledg and the provision	
5	s			either	s. 200.071 d	or s. 200.081, F.	.S.				
(ture of Chie	ef Administrative Offic	cer:					Date :		
	Tiue:					Contact Name and Contact Title :					
	E Mailir	ng Address	:			Physical Address :					
t	City, S	itate, Zip :				Phone Numl	ber :		Fax	Number :	
				Instru	uctions on	page 3					

4.4.2 Example 13 - DR-420, Category D

Water Management District – Example 13

FLOR	CERTIFICATION OF TAXA	BLE VALUE		Flori	Rule 12l ida Administrat Effecti		
Year :		County: Baker					
Princi	pal Authority :	Taxing Authority:					
Exam	ple 13 County 2 of 4	Water Management Distr	rict				
SECT	TION I: COMPLETED BY PROPERTY APPRAISER						
1.	Current year taxable value of real property for operating pur	poses	\$		3,847,539		
2.	Current year taxable value of personal property for operating	g purposes	\$		1,384,364		
3.	Current year taxable value of centrally assessed property for	operating purposes	\$		805,783		
4.	Current year gross taxable value for operating purposes (Lin	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)					
5.	Current year net new taxable value (Add new construction, a improvements increasing assessed value by at least 100%, ar personal property value over 115% of the previous year's val	nnexations, and tangible	\$		15,464		
6.	Current year adjusted taxable value (Line 4 minus Line 5)		\$		6,022,222		
7.	Prior year FINAL gross taxable value from prior year applicab	ole Form DR-403 series	\$		6,344,015		
8.	Does the taxing authority include tax increment financing ar of worksheets (DR-420TIF) attached. If none, enter 0	eas? If yes, enter number	YES	✓ NO	Number		
9.	Does the taxing authority levy a voted debt service millage o years or less under s. 9(b), Article VII, State Constitution? If ye DR-420DEBT, Certification of Voted Debt Millage forms attache	s, enter the number of	YES	√ NO	Number		
	Property Appraiser Certification I certify the	taxable values above are	correct to	the best of	f my knowle		
SIGN HERE	Signature of Property Appraiser:		Date:				
SECT	TION II: COMPLETED BY TAXING AUTHORITY						
	If this portion of the form is not completed in FULL your possibly lose its millage levy privilege for the ta	The second secon			ion and		
10.	Prior year operating millage levy (If prior year millage was adj millage from Form DR-422)	· · · · · · · · · · · · · · · · · · ·		000	per \$1,000		
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10, o	livided by 1,000)	\$		1,903		
12.	Amount, if any, paid or applied in prior year as a consequence of an dedicated increment value (Sum of either Lines 6c or Line 7a for all D		\$				
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Line	12)	\$		1,903		
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e fo	r all DR-420TIF forms)	\$				
15.	Adjusted current year taxable value (Line 6 minus Line 14)		\$		6,022,222		
	Current year rolled-back rate (Line 13 divided by Line 15, mult	tiplied by 1,000)		160	per \$1000		
16.			.30	000	per \$1000		
17.	Current year proposed operating millage rate				per yrood		

10	TVDE of princip	oal authority (che	ock ono)	Coun	ty		Independen		R. 5/1 Page
19.	TTPE OF PHINCIP	oal authority (Che	eck one)	Muni	cipality	√	Water Mana	gement District	(19)
20.	Applicable tax	ing authority (ch	eck one)	_	pal Authority			Special District	(20)
21.	Is millage levied	l in more than one	county? (c	MSTU	✓ Yes		Water Mana	gement District Basin	(21
21.		T SPECIAL DISTR				S	50,500,5	- SIGN AND SUBN	
		ed prior year ad valorer			authority all				
22.	dependent special dis	stricts, and MSTUs levy	ing a millage.	. (The sum of L	ine 13 from all DR	-420	\$	0	(22
	, 55 5	gate rolled-back rate						per \$1,000	(23
24.	Current year aggreg	gate rolled-back taxe	s (Line 4 mu	Itiplied by Lin	e 23, divided by	1,000)	\$		(24
25.		Zalan kanana ana							(25
26.	Current year propos	sed aggregate millag	ge rate (Line	25 divided by	Line 4, multiplie	d		per \$1,000	(26
27.		sed rate as a percent multiplied by 100)	change of r	rolled-back ra	ite (Line 26 divid	ed by		5.82 %	(27
	First public	Date :	Time :		Place :		,		
	budget hearing								
		hority Certificatio	n The m	illages com	ply with the p	rovisio		est of my knowledg .065 and the provisio	
:	Taxing Autl S Signature of Ch	hority Certificatio	n The m	illages com		rovisio		.065 and the provision	
	Taxing Autl		n The m	illages com	ply with the pi or s. 200.081, F.	rovisio .S.	ons of s. 200.	:	
	Taxing Auti S Signature of Ch G Title:		n The m	illages com	ply with the pi or s. 200.081, F.	rovisio .S.	ons of s. 200.	:	
; (1)	Taxing Autl Signature of Ch G N Title: H Mailing Addres	hief Administrative C	n The m	illages com	ply with the pi or s. 200.081, F.	rovisions.	ons of s. 200.	:	
	Taxing Autl Signature of Ch G Title:	hief Administrative C	n The m	illages com	ply with the pror s. 200.081, F.	rovisions.	ons of s. 200.	:	

4.4.3 Example 14 - DR-420, Category D

Water Management District - Example 14

×	NT OF REVENUE
FLORID	D DEPARTME

CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

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

FLOR	IDA			Flor	rida Administrati Effectiv	ve Code re 11/12
Year:		County: Bay				
Princi	pal Authority :	Taxing Authority :				
Exam	ple 14 County 3 of 4	Water Management Distr	rict			
SECT	TION I: COMPLETED BY PROPERTY APPRAISER	l				
1.	Current year taxable value of real property for operating pu	irposes	\$		149,996,241	(1)
2.	Current year taxable value of personal property for operating	ng purposes	\$		43,803,448	(2)
3.	Current year taxable value of centrally assessed property fo	r operating purposes	\$		7,879,543	(3)
4.	Current year gross taxable value for operating purposes (Li	ne 1 plus Line 2 plus Line 3)	\$		201,679,232	(4)
5.	Current year net new taxable value (Add new construction improvements increasing assessed value by at least 100%, a personal property value over 115% of the previous year's value.	annexations, and tangible	\$		5,987,118	(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)		\$		195,692,114	(6)
7.	Prior year FINAL gross taxable value from prior year applica	able Form DR-403 series	\$		192,673,740	(7)
8.	Does the taxing authority include tax increment financing a of worksheets (DR-420TIF) attached. If none, enter 0	areas? If yes, enter number	YES	✓ NO	Number	(8)
9.	Does the taxing authority levy a voted debt service millage years or less under s. 9(b), Article VII, State Constitution? If y DR-420DEBT, Certification of Voted Debt Millage forms attact	es, enter the number of	YES	✓ NO	Number	(9)
	Property Appraiser Certification I certify the	e taxable values above are	correct to t	he best o	f my knowled	lge.
SIGN HERE	Signature of Property Appraiser:		Date:			
SECT	TION II: COMPLETED BY TAXING AUTHORITY					
	If this portion of the form is not completed in FULL you possibly lose its millage levy privilege for the				tion and	
10.	Prior year operating millage levy (If prior year millage was admillage from Form DR-422)	ljusted then use adjusted	.30	000	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10,	divided by 1,000)	\$		57,802	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of a dedicated increment value (Sum of either Lines 6c or Line 7a for all		\$			(12)
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Lin	e 12)	\$		57,802	(13)
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e	for all DR-420TIF forms)	\$			(14)
15.	Adjusted current year taxable value (Line 6 minus Line 14)		\$		195,692,114	(15)
16.	Current year rolled-back rate (Line 13 divided by Line 15, mu	ıltiplied by 1,000)	.29	954	per \$1000	(16)
17.	Current year proposed operating millage rate		.30	000	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate (Line 17 n	nultiplied by Line 4, divided	\$		60,504	(18)

19.	TYPE of principa	al authority (check	one)	County				t Special District	(19
				Municipali		_		gement District	
20.	Applicable taxir	ng authority (check	cone) ✓	Principal A	uthority		Dependent S	Special District	(20
				MSTU			Water Mana	gement District Basin	
21.	Is millage levied i	n more than one co	unty? (check o	ne) 🗸	Yes		No		(21
	DEPENDENT	SPECIAL DISTRIC	TS AND MST	Us STO	P	ST	OP HERE	- SIGN AND SUBM	ΛIΤ
22.	Enter the total adjusted dependent special distr	l prior year ad valorem p ricts, and MSTUs levying	roceeds of the pr a millage. <i>(The st</i>	ncipal autho um of Line 13	rity, all from all DR-42	20	\$	o	(22
23.	Current year aggrega	te rolled-back rate (Li	ne 22 divided by	Line 15, mu	Itiplied by 1,0	00)		per \$1,000	(23
24.	Current year aggrega	ite rolled-back taxes (1	Line 4 multiplied	by Line 23, d	divided by 1,0	00)	\$		(24
25.	Enter total of all oper taxing authority, all d DR-420 forms)	ating ad valorem taxe lependent districts, an					\$	0	(25
26.	Current year propose by 1,000)	ed aggregate millage r	ate (Line 25 divi	ded by Line	4, multiplied			per \$1,000	(26
27.		ed rate as a percent ch ultiplied by 100)	ange of rolled-b	ack rate (Li	ne 26 divided	ьу		5.82 %	(2)
	First public budget hearing	Date :	Time :	Plac	e :				
		ority Certification		comply w	ith the prov	visio		est of my knowledg 065 and the provisio	
	Signature of Chi	cer:				Date :			
1	Title:			C	ontact Name	and	Contact Title	:	
	н								
	E Mailing Address	:		PI	nysical Addre	ess:			
1	K								

4.4.4 Example 15 - DR-420, Category D

Water Management District – Example 15

X	F REVENUE
11/1	EPAKTMENT 0
FLORID	Ā

CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

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

FLOR	IDA	.,.,			Flor	Rule 12D ida Administrativ Effectiv	
Year :			County: Bradford				
Princi	pal Authority :		Taxing Authority:				
Exam	ple 15 County 4 of 4		Water Management Distr	rict			
SECT	TION I: COMPLETED BY PROPERTY APPRAI	SER					
1.	Current year taxable value of real property for operatin	ıg pur	poses	\$		431,748,065	(1)
2.	Current year taxable value of personal property for ope	erating	g purposes	\$		103,722,471	(2)
3.	Current year taxable value of centrally assessed proper	ty for	operating purposes	\$		7,337,714	(3)
4.	Current year gross taxable value for operating purpose	es (Lin	e 1 plus Line 2 plus Line 3)	\$		542,808,250	(4)
5.	Current year net new taxable value (Add new construction improvements increasing assessed value by at least 10 personal property value over 115% of the previous year	0%, a	nnexations, and tangible	\$		9,995,160	(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5	5)		\$		532,813,090	(6)
7.	Prior year FINAL gross taxable value from prior year ap	plical	ole Form DR-403 series	\$		470,129,023	(7)
8.	Does the taxing authority include tax increment financ of worksheets (DR-420TIF) attached. If none, enter 0	ing ar	eas? If yes, enter number	☐ YES	✓ NO	Number	(8)
9.	Does the taxing authority levy a voted debt service mill years or less under s. 9(b), Article VII, State Constitution DR-420DEBT, Certification of Voted Debt Millage forms a	? If ye	s, enter the number of	☐ YES	✓ NO	Number	(9)
	Property Appraiser Certification Learning	fy the	taxable values above are	correct to t	he best o	f my knowled	lge.
SIGN HERE	Signature of Property Appraiser:			Date :			
SECT	TION II: COMPLETED BY TAXING AUTHORI If this portion of the form is not completed in FULL		taxing authority will be d	enied TRIM	certificat	ion and	
	possibly lose its millage levy privilege for						
10.	Prior year operating millage levy (If prior year millage wo millage from Form DR-422)	as adj	usted then use adjusted	.30	000	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied by Lin	ie 10, d	divided by 1,000)	\$		141,039	(11)
12.	Amount, if any, paid or applied in prior year as a consequence dedicated increment value (Sum of either Lines 6c or Line 7a for			\$			(12)
13.	Adjusted prior year ad valorem proceeds (Line 11 minu	ıs Line	12)	\$		141,039	(13)
14.	Dedicated increment value, if any (Sum of either Line 6b or Lin	ne 7e fo	or all DR-420TIF forms)	\$			(14)
15.	Adjusted current year taxable value (Line 6 minus Line	14)		\$		532,813,090	(15)
16.	Current year rolled-back rate (Line 13 divided by Line 15	5, mul	tiplied by 1,000)	.26	547	per \$1000	(16)
17.	Current year proposed operating millage rate			.30	000	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate (Line by 1,000)	17 m	ultiplied by Line 4, divided	\$		162,842	(18)

20.			al authority (chec	k one)	Coun	ty cipality			t Special District	(19
21.		Applicable taxir	ng authority (che	ck one)		pal Authority			Special District	
21.					☐ MSTU	J		Water Mana	gement District Basin	(20
	ls	s millage levied i	in more than one c	ounty? (c	heck one)	✓ Yes		No		(21
		DEPENDENT	SPECIAL DISTRI	CTS AND	MSTUs	STOP	ST	OP HERE	- SIGN AND SUBM	1IT
22.		endent special distr	d prior year ad valorem ricts, and MSTUs levyin				-420	\$	o	(22
23.	Cur	rent year aggrega	ate rolled-back rate (Line 22 divi	ded by Line 1	5, multiplied by	1,000)		per \$1,000	(23
24.	Cur	rent year aggrega	ate rolled-back taxes	(Line 4 mu	ltiplied by Lin	e 23, divided by	1,000)	\$		(24
25.	taxi		rating ad valorem tax dependent districts, a					\$	0	(25
26.		rent year propose	ed aggregate millage	rate (Line	25 divided by	Line 4, multiplie	ed		per \$1,000	(26
27.	Cur		ed rate as a percent c ultiplied by 100)	hange of r	olled-back ra	ite (Line 26 divid	led by		5.82 %	(27
		irst public Iget hearing	Date :	Time :		Place :	,			
	_	Taxing Autho	ority Certification	The m	illages com		rovisio		est of my knowledg .065 and the provisio	
	S I G		ority Certification	The m	illages com	ply with the pi	rovisio		.065 and the provisio	
	I			The m	illages com	ply with the pi	rovisio	Date	.065 and the provision	
1	I G	Signature of Chi		The m	illages com	ply with the pi or s. 200.081, F.	rovisio	Date	.065 and the provision	
1	I G N	Signature of Chi	ef Administrative Off	The m	illages com	ply with the pi or s. 200.081, F.	rovisio .S.	Date	.065 and the provision	

4.4.5 Example 16 - DR-420, Category D

District Wide DR-420 - Example 16

*	DEPARTMENT OF REVENUE
FLORID	A

CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

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

FLOR	IDA			Flor	ida Administrativ Effectiv	
Year :		County:				
Princi	pal Authority :	Taxing Authority:				
Exam	ple 16 - Recap	Water Management Dist	trict			
SEC1	TION I: COMPLETED BY PROPERTY APPRAIS	ER				
1.	Current year taxable value of real property for operating	purposes	\$	1,	060,838,265	(1)
2.	Current year taxable value of personal property for oper-	ating purposes	\$		262,540,788	(2)
3.	Current year taxable value of centrally assessed property	for operating purposes	\$		26,013,970	(3)
4.	Current year gross taxable value for operating purposes	(Line 1 plus Line 2 plus Line 3)	\$	1.	349,393,023	(4)
5.	Current year net new taxable value (Add new constructi improvements increasing assessed value by at least 100° personal property value over 115% of the previous year	%, annexations, and tangible	\$		37,503,514	(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)		\$	1,	311,889,509	(6)
7.	Prior year FINAL gross taxable value from prior year app	licable Form DR-403 series	\$	1,	239,663,783	(7)
8.	Does the taxing authority include tax increment financin of worksheets (DR-420TIF) attached. If none, enter 0	g areas? If yes, enter number	YES	✓ NO	Number	(8)
9.	Does the taxing authority levy a voted debt service milla years or less under s. 9(b), Article VII, State Constitution? DR-420DEBT, Certification of Voted Debt Millage forms att	If yes, enter the number of	YES	✓ NO	Number	(9)
	Property Appraiser Certification Certify	the taxable values above are	correct to t	he best o	f my knowled	lge.
SIGN HERE	Signature of Property Appraiser:		Date:			
SECT	TION II: COMPLETED BY TAXING AUTHORIT					
	If this portion of the form is not completed in FULL y possibly lose its millage levy privilege for t				tion and	
10.	Prior year operating millage levy (If prior year millage was millage from Form DR-422)	, ,		000	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line	10, divided by 1,000)	\$		371,899	(11)
12.	Amount, if any, paid or applied in prior year as a consequence dedicated increment value (Sum of either Lines 6c or Line 7a for		\$			(12)
13.	Adjusted prior year ad valorem proceeds (Line 11 minus	Line 12)	\$		371,899	(13)
14.	Dedicated increment value, if any (Sum of either Line 6b or Line	7e for all DR-420TIF forms)	\$			(14)
15.	Adjusted current year taxable value (Line 6 minus Line 14)	\$	1,	311,889,509	(15)
16.	Current year rolled-back rate (Line 13 divided by Line 15,	multiplied by 1,000)	.28	335	per \$1000	(16)
17.	Current year proposed operating millage rate		.30	000	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate (Line 1 by 1,000)	7 multiplied by Line 4, divided	\$		404,818	(18)

4.0	TYPE of princip	oal authority (chec	k one)	County	/		Independe	nt Special District	Page
19.	2		,	Munici	pality	√	Water Man	agement District	(19
20.	Applicable taxi	ng authority (cheo	ck one)	✓ Princip	al Authority		Dependent	Special District	(20
				MSTU			Water Man	agement District Basin	
21.	Is millage levied	in more than one o	ounty? (c	heck one)	✓ Yes		No		(21
	DEPENDENT	SPECIAL DISTRIC	CTS AND	O MSTUs	STOP	S	TOP HERE	- SIGN AND SUBM	\IT
22.		d prior year ad valorem tricts, and MSTUs levyin				R-420	\$	371,899	(22
		ate rolled-back rate (.28	35 per \$1,000	(23
24.	Current year aggreg	ate rolled-back taxes	(Line 4 mu	ıltiplied by Line	23, divided by	1,000)	\$	382,553	(24
25.		erating ad valorem tax dependent districts, a					\$	404,818	(25
26.	Current year propos	ed aggregate millage	rate (Line	25 divided by L	ine 4, multipl	ied	.30	00 per \$1,000	(26
27.		ed rate as a percent coultiplied by 100)	hange of r	rolled-back rat	e (Line 26 divi	ded by		5.82 %	(27
	First public budget hearing	Date :	Time :		Place :				
		Taxing Authority Certification The mi							
		nority Certification	The m	nillages comp	ly with the p	orovisio		pest of my knowledg 0.065 and the provision	
	s	nority Certification	The m		ly with the p	orovisio		0.065 and the provision	
	Signature of Ch		The m	nillages comp	ly with the progress in the pr	provision F.S.	ons of s. 200	0.065 and the provision:	
: ()	Signature of Ch		The m	nillages comp	ly with the progress in the pr	provision F.S.	Date	0.065 and the provision:	
: : :	Signature of Ch	ilef Administrative Off	The m	nillages comp	ly with the progress in the pr	F.S.	Date	0.065 and the provision:	

4.4.6 Example 17 - DR-420, Category D

Water Management Districts - Example 17

A	DEPARTMENT OF REVENUE
FLORID	A

CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420 R. 5/12

FLOR	IDA	ADEL VALUE		Flori	Rule 12D ida Administrativ Effectiv	
Year :		County: Charlotte				
Princi	pal Authority :	Taxing Authority:				
Exam	ple 17	Water Management Dist	rict			
SECT	TION I: COMPLETED BY PROPERTY APPRAISE	:R				
1.	Current year taxable value of real property for operating p	ourposes	\$		40,618,287	(1)
2.	Current year taxable value of personal property for opera	ting purposes	\$		18,473,702	(2)
3.	Current year taxable value of centrally assessed property	for operating purposes	\$		87,907	(3)
4.	Current year gross taxable value for operating purposes	Line 1 plus Line 2 plus Line 3)	\$		59,179,896	(4)
5.	Current year net new taxable value (Add new construction improvements increasing assessed value by at least 100% personal property value over 115% of the previous year's	, annexations, and tangible	\$		595,481	(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)		\$		58,584,415	(6)
7.	Prior year FINAL gross taxable value from prior year appli	cable Form DR-403 series	\$		63,279,578	(7)
8.	Does the taxing authority include tax increment financing of worksheets (DR-420TIF) attached. If none, enter 0	areas? If yes, enter number	☐ YES	✓ NO	Number	(8)
9.	Does the taxing authority levy a voted debt service millagy years or less under s. 9(b), Article VII, State Constitution? If DR-420DEBT, Certification of Voted Debt Millage forms atta	yes, enter the number of	YES	✓ NO	Number	(9)
	Property Appraiser Certification Lecrtify t	he taxable values above are	correct to t	he best of	f my knowled	lge.
SIGN HERE	Signature of Property Appraiser:		Date :			
SECT	TION II : COMPLETED BY TAXING AUTHORITY		Land and TRUM		to a soul	
	If this portion of the form is not completed in FULL yo possibly lose its millage levy privilege for th				ion and	
10.	Prior year operating millage levy (If prior year millage was millage from Form DR-422)	adjusted then use adjusted	.23	30	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 1	0, divided by 1,000)	\$		14,744	(11)
12.	Amount, if any, paid or applied in prior year as a consequence o dedicated increment value (Sum of either Lines 6c or Line 7a for a		\$			(12)
13.	Adjusted prior year ad valorem proceeds (Line 11 minus L	ine 12)	\$		14,744	(13)
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7	e for all DR-420TIF forms)	\$			(14)
15.	Adjusted current year taxable value (Line 6 minus Line 14)		\$		58,584,415	(15)
16.	Current year rolled-back rate (Line 13 divided by Line 15, r	nultiplied by 1,000)	.25	17	per \$1000	(16)
17.	Current year proposed operating millage rate		.22	239	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate (Line 17 by 1,000)	multiplied by Line 4, divided	\$		13,250	(18)

millage levied in DEPENDENT The total adjusted indent special districts ent year aggregate and year aggregate in the total of all opening authority, all of authority authority.	in more than one conspectate of the construction of the constructi	TS AND MST proceeds of the principle a millage. (The state 22 divided by	incipal authority, all	S	Dependent Water Mana No TOP HERE	gement District Special District gement District Basin - SIGN AND SUBN	(20) (21)
pent year aggregar total of all open gauthority, all of authority, uthority.	SPECIAL DISTRIC I prior year ad valorem pricts, and MSTUs levying ate rolled-back rate (Li ate rolled-back taxes (TS AND MST proceeds of the pr a millage. (The s	TUS STOP incipal authority, all um of Line 13 from all	S	No TOP HERE	-	
pent year aggregar total of all open gauthority, all of authority, uthority.	SPECIAL DISTRIC I prior year ad valorem pricts, and MSTUs levying ate rolled-back rate (Li ate rolled-back taxes (TS AND MST proceeds of the pr a millage. (The s	incipal authority, all	S	TOP HERE	- SIGN AND SUBN	
r the total adjusted indent special disti s) ent year aggrega ent year aggrega r total of all oper ig authority, all d	d prior year ad valorem pricts, and MSTUs levying ate rolled-back rate (Li	proceeds of the programme a millage. (The sine 22 divided by	incipal authority, all um of Line 13 from all			- SIGN AND SUBM	NT
endent special distr s) ent year aggrega ent year aggrega r total of all oper ng authority, all c	ricts, and MSTUs levying ate rolled-back rate (Li ate rolled-back taxes (a millage. (The s	um of Line 13 from all	DR-420			
ent year aggrega r total of all oper ng authority, all c	ate rolled-back taxes (The second second	Line 15, multiplied		\$		(22
r total of all oper ng authority, all o	The state of the s		zare 15/ manipaea	by 1,000)		per \$1,000	(23
ng authority, all c	rating ad valorem taxe	Line 4 muitipiied	by Line 23, divided	by 1,000)	\$		(24
xing authority, all dependent districts, and MSTUs, if any. (The sum of Line 18 from R-420 forms) urrent year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied 1,000)					\$		(25
	ed aggregate millage i	rate (Line 25 divi	ded by Line 4, multi	olied		per \$1,000	(26
ent year propose 23, minus 1 , mi	ed rate as a percent ch ultiplied by 100)	ange of rolled-l	oack rate (Line 26 di	vided by		%	(27
rst public get hearing	Date:	Time :	Place :				
Taxing Authority Certification The millages com				provisio			
Signature of Chi	ef Administrative Offi	cer :			Date	:	
Title :			Contact N	Name and	Contact Title	2:	
Mailing Address	:		Physical A	Address :	:		
City, State, Zip :			Phone Number :			Fax Number :	
	ent year propose 23, minus 1, me st public get hearing Taxing Author Title: Mailing Address	ent year proposed rate as a percent characteristic percent character	ent year proposed rate as a percent change of rolled-based and proposed rate as a percent change of rolled-based rate as a percent change of rolled-based rate and proposed rate as a percent change of rolled-based rate and proposed ent year proposed rate as a percent change of rolled-back rate (Line 26 di 23, minus 1, multiplied by 100) st public yet hearing Taxing Authority Certification Signature of Chief Administrative Officer: Title: Contact Mailing Address:	ent year proposed rate as a percent change of rolled-back rate (Line 26 divided by 23, minus 1, multiplied by 100) st public yet hearing Date: Time: Place: Taxing Authority Certification The millages comply with the provision either s. 200.071 or s. 200.081, F.S. Signature of Chief Administrative Officer: Title: Contact Name and Physical Address: City, State, Zip: Phone Number:	ant year proposed rate as a percent change of rolled-back rate (Line 26 divided by 23, minus 1, multiplied by 100) St public yet hearing Taxing Authority Certification The millages comply with the provisions of s. 200 either s. 200.071 or s. 200.081, F.S. Signature of Chief Administrative Officer: Contact Name and Contact Title Mailing Address: Physical Address: City, State, Zip: Phone Number:	ent year proposed rate as a percent change of rolled-back rate (Line 26 divided by 23, mlnus 1, multiplied by 100) st public pet hearing Date: Time: Place: I certify the millages and rates are correct to the best of my knowledg The millages comply with the provisions of s. 200.065 and the provision either s. 200.071 or s. 200.081, F.S. Signature of Chief Administrative Officer: Date: Contact Name and Contact Title: Mailing Address: Physical Address: Phone Number: Fax Number:	

4.4.7 Example 18 - DR-420, Category D

Water Management Districts - Example 18

A	DEPARTMENT OF REVENUE
FLORID	A

CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

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

FLOR	IDA			Flor	ida Administrati Effectiv	ve Code re 11/12
Year :		County: Collier				
Princi	pal Authority :	Taxing Authority:				$\overline{}$
Exam	ple 18	Water Management Dist	rict			
SECT	TION I: COMPLETED BY PROPERTY APPRA	ISER				$\neg \neg$
1.	Current year taxable value of real property for operation	ng purposes	\$	15	,177,286,773	(1)
2.	Current year taxable value of personal property for op	perating purposes	\$		824,320,793	(2)
3.	Current year taxable value of centrally assessed prope	erty for operating purposes	\$		56,007	(3)
4.	Current year gross taxable value for operating purpos	es (Line 1 plus Line 2 plus Line 3)	\$	16	,001,663,573	(4)
5.	Current year net new taxable value (Add new constru improvements increasing assessed value by at least 10 personal property value over 115% of the previous ye	00%, annexations, and tangible	\$		382,073,344	(5)
6.	Current year adjusted taxable value (Line 4 minus Line	5)	\$	15	,619,590,229	(6)
7.	Prior year FINAL gross taxable value from prior year a	pplicable Form DR-403 series	\$	15	,313,053,072	(7)
8.	Does the taxing authority include tax increment finan- of worksheets (DR-420TIF) attached. If none, enter 0	cing areas? If yes, enter number	☐ YES	✓ NO	Number	(8)
9.	Does the taxing authority levy a voted debt service mi years or less under s. 9(b), Article VII, State Constitution DR-420DEBT, Certification of Voted Debt Millage forms:	n? If yes, enter the number of	YES	√ NO	Number	(9)
	Property Appraiser Certification	ify the taxable values above are	correct to t	he best o	f my knowled	lge.
SIGN HERE	Signature of Property Appraiser:		Date:			
SECT	TION II: COMPLETED BY TAXING AUTHOR	ITY				
	If this portion of the form is not completed in FUL possibly lose its millage levy privilege fo	,			tion and	
10.	Prior year operating millage levy (If prior year millage v millage from Form DR-422)	vas adjusted then use adjusted	.23	330	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied by Li	ne 10, divided by 1,000)	\$		3,567,941	(11)
12.	Amount, if any, paid or applied in prior year as a consequen- dedicated increment value (Sum of either Lines 6c or Line 7a		\$			(12)
13.	Adjusted prior year ad valorem proceeds (Line 11 min	us Line 12)	\$		3,567,941	(13)
14.	Dedicated increment value, if any (Sum of either Line 6b or Li	ine 7e for all DR-420TIF forms)	\$			(14)
15.	Adjusted current year taxable value (Line 6 minus Line	14)	\$	15	,619,590,229	(15)
16.	Current year rolled-back rate (Line 13 divided by Line 1	15, multiplied by 1,000)	.22	284	per \$1000	(16)
17.	Current year proposed operating millage rate		.23	390	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate (Line by 1,000)	e 17 multiplied by Line 4, divided	\$		3,824,398	(18)

19.	TYPE of principa	al authority (check	(one)	County		Independer	nt Special District	Page (19	
		Ilicable taxing authority (check one) Municipality Municipali				Water Mana	agement District	,	
20.	Applicable taxir	ng authority (chec	k one)	Principal Authorit	y 🗌	Dependent	Special District	(20	
4				MSTU MSTU	√	Water Mana	agement District Basin	-	
21.	Is millage levied i	in more than one co	ounty? (ch	eck one)		No		(21	
	DEPENDENT	SPECIAL DISTRIC	TS AND	MSTUs STOP	S	TOP HERE	- SIGN AND SUBN	TIN	
22.					DR-420	\$		(22	
23.	Current year aggrega	ate rolled-back rate (L	ine 22 divid	led by Line 15, multiplied	by 1,000)		per \$1,000	(23	
24.	Current year aggrega	ate rolled-back taxes	(Line 4 mult	iplied by Line 23, divided	by 1,000)	\$		(24	
25. t						\$		(25	
	Current year propose by 1,000)	ed aggregate millage	rate (Line 2	5 divided by Line 4, multi	plied		per \$1,000	(26	
27	Current year propose	ed rate as a percent cl ultiplied by 100)	hange of ro	olled-back rate (Line 26 d	vided by		%	(2)	
b	First public udget hearing	Date :	Time :	Place :					
	Taxing Autho	llages comply with the	provisio						
S I G		ef Administrative Offi	icer :			Date	:		
N	Title :			Contact Name and G			nd Contact Title :		
H	Mailing Address	1		Physical	5:				
R				rilysical Address .					
E	City, State, Zip :			Phone N	umber :	Fax Number :			
				Phone N	umber :		Fax Number :		

17. Current year proposed operating millage rate

18.

by 1,000)

4.4.8 Example 19 - DR-420, Category D

Water Management Districts — Example 19

Year :		County: Hendry				
Princi	pal Authority :	Taxing Authority:				_
Exam	ple 19	Water Management Di	strict			
SECT	ION I: COMPLETED BY PROPERTY APPRA	AISER				
1.	Current year taxable value of real property for operati	ing purposes	\$		794,568,430	Ü
2.	Current year taxable value of personal property for or	perating purposes	\$		233,446,590	3
3.	Current year taxable value of centrally assessed prope	erty for operating purposes	\$		1,167,420	-
4.	Current year gross taxable value for operating purpos	nt year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3,				8
5.	Current year net new taxable value (Add new constru improvements increasing assessed value by at least 1 personal property value over 115% of the previous ye	00%, annexations, and tangible	e \$ 12,345,700			
6.	Current year adjusted taxable value (Line 4 minus Line	2 5)	\$	1	,016,836,740	1
7.	Prior year FINAL gross taxable value from prior year a	pplicable Form DR-403 series	\$	1	,065,059,938	
8.	Does the taxing authority include tax increment finan of worksheets (DR-420TIF) attached. If none, enter 0	s the taxing authority include tax increment financing areas? If yes, enter number vorksheets (DR-420TIF) attached. If none, enter 0		✓ NO	Number	
9.	years or less under s. 9(b), Article VII, State Constitutio	es the taxing authority levy a voted debt service millage or a millage voted for 2 are sunder s. 9(b), Article VII, State Constitution? If yes, enter the number of 420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0		✓ NO	Number	
	Property Appraiser Certification I cert	tify the taxable values above ar	e correct to	the best o	f my knowled	gk
SIGN HERE	Signature of Property Appraiser:		Date:			
SECT	TION II: COMPLETED BY TAXING AUTHOR If this portion of the form is not completed in FU	30 E 22	denied TRIA	A certifica	tion and	_
	possibly lose its millage levy privilege fo		applicable, e	nter -0		
10.	Prior year operating millage levy (If prior year millage v millage from Form DR-422)	was aajustea then use aajustea	.2330 per \$1,00		per \$1,000	(
11.	Prior year ad valorem proceeds (Line 7 multiplied by Li	ine 10, divided by 1,000)	\$		248,159	(
12.	Amount, if any, paid or applied in prior year as a consequen dedicated increment value (Sum of either Lines 6c or Line 7a		\$			(
13.	Adjusted prior year ad valorem proceeds (Line 11 min	nus Line 12)	\$		248,159	(
14.	Dedicated increment value, if any (Sum of either Line 6b or L	ine 7e for all DR-420TIF forms)	\$			(
15.	Adjusted current year taxable value (Line 6 minus Line	2 14)	\$	1	,016,836,740	(
16.	Adjusted current year taxable value (Line 6 minus Line 14) Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000)		2	440	per \$1000	(

Continued on page 2

Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided

.2390

per \$1000

245,975

(17)

(18)

19.	TYPE of principa	al authority (check	one)	ounty	Ind	ependent	Special District	(19
Applicable taxing authority (check one) Applicable taxing authority (check one) Applicable taxing authority (check one) Applicable taxing authority (check one) Applicable taxing authority (check one) Applicable taxing authority (check one) Applicable taxing authority (check one) Applicable taxing authority (check one) Applicable taxing authority (check one) Applicable taxing authority (check one) Applicable taxing authority (check one) Applicable taxing authority (check one) Applicable taxing authority, all dependent of the principal authority, all dependent special districts, and MSTUs levying a millage. (The sum of Line 13 from all DR-420 forms) Current year aggregate rolled-back taxes (Line 22 divided by Line 15, multiplied by 1,000) Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. (The sum of Line 18 from all DR-420 forms) Current year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied by 1,000) First public budget hearing Authority Certification Taxing Authority Certification I certify the millages and rates are correct to the The millages comply with the provisions of s. 2 either s. 200.071 or s. 200.081, F.S.				ter Manag	gement District			
20.	Applicable taxir	ng authority (checl	(one) Pr	incipal Authority	De	pendent S	pecial District	(20
_			M	STU	✓ Wa	ter Manag	gement District Basin	
21.	ls millage levied i	n more than one co	unty? (check one	e) 🗸 Yes	N	0		(21
	DEPENDENT	SPECIAL DISTRIC	TS AND MSTU	STOP	STOI	HERE -	SIGN AND SUBM	ΊΤ
de	pendent special dist				?-420 \$			(22
23. Cu	rrent year aggrega	ate rolled-back rate (Li	ne 22 divided by Lir	ne 15, multiplied by	1,000)		per \$1,000	(23
24. Cu	rrent year aggrega	ate rolled-back taxes (ine 4 multiplied by	Line 23, divided by	1,000) \$			(24
25. tax	king authority, all c							(25
		ed aggregate millage r	ate (Line 25 divide	d by Line 4, multiplie	ed		per \$1,000	(26
27 Cu	rrent year propose		ange of rolled-bac	k rate (Line 26 divid	ded by		%	(27
		Date :	Time :	Place :	'			
	Taxing Author	ority Certification	The millages o	omply with the p	rovisions			
I	Signature of Chi	ef Administrative Offic	ter :			Date:		
	Title :			Contact Nar	me and Cor	ntact Title	:	
E R	Mailing Address	:		Physical Address:				
-	City, State, Zip:			Phone Num	ber :		Fax Number :	
	City, State, Zip :		Instructions		ber:		Fax Number :	

4.4.9 Example 20 - DR-420, Category D

Water Management Districts – Example 20

M	DEPARTMENT OF REVENUE
FLORID	A

CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

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

FLUK	IVA					Effectiv	e 11/12
Year :			County: Lee				
Princi	pal Authority :		Taxing Authority:				
Exam	ple 20		Water Management Distr	ict			
SECT	TION I: COMPLETED BY PROPERTY AP	DDAISED					
1.	Current year taxable value of real property for op		nosas	\$	18	450,081,530	(1)
2.	Current year taxable value of personal property for			\$		490,269,350	(2)
3.	Current year taxable value of centrally assessed p			\$		1,711,860	(3)
4.	Current year gross taxable value for operating pu			\$	10	942,062,740	(4)
4.				3	19,	542,002,740	(4)
5.	Current year net new taxable value (Add new co improvements increasing assessed value by at le personal property value over 115% of the previous	ast 100%, ar	nnexations, and tangible	\$		549,822,650	(5)
6.	Current year adjusted taxable value (Line 4 minus	s Line 5)		\$	19,	392,240,090	(6)
7.	Prior year FINAL gross taxable value from prior y	ear applicab	ole Form DR-403 series	\$	19,	381,781,180	(7)
8.	Does the taxing authority include tax increment of worksheets (DR-420TIF) attached. If none, ent		eas? If yes, enter number	☐ YES	✓ NO	Number	(8)
9.	Does the taxing authority levy a voted debt servi years or less under s. 9(b), Article VII, State Consti DR-420DEBT, Certification of Voted Debt Millage fo	itution? If ye	s, enter the number of	YES	✓ NO	Number	(9)
	Property Appraiser Certification	I certify the	taxable values above are o	orrect to t	he best of	f my knowled	lge.
SIGN HERE	Signature of Property Appraiser:			Date :			
SECT	TION II: COMPLETED BY TAXING AUT	HORITY					
	If this portion of the form is not completed in possibly lose its millage levy privile	,				ion and	
10.	Prior year operating millage levy (If prior year mill millage from Form DR-422)	lage was adji	usted then use adjusted	.23	330	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied	by Line 10, a	livided by 1,000)	\$		4,515,955	(11)
12.	Amount, if any, paid or applied in prior year as a conse dedicated increment value (Sum of either Lines 6c or Lines)			\$			(12)
13.	Adjusted prior year ad valorem proceeds (Line 1)	1 minus Line	12)	\$		4,515,955	(13)
14.	Dedicated increment value, if any (Sum of either Line 6	ib or Line 7e fo	r all DR-420TIF forms)	\$			(14)
15.	Adjusted current year taxable value (Line 6 minus	s Line 14)		\$	19,	392,240,090	(15)
16.	Current year rolled-back rate (Line 13 divided by	Line 15, mult	tiplied by 1,000)	.23	329	per \$1000	(16)
17.	Current year proposed operating millage rate			.23	390	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate by 1,000)	(Line 17 mu	ultiplied by Line 4, divided	\$		4,766,153	(18)

illage levied i EPENDENT: the total adjusted dent special district year aggregative year aggregative authority, all doforms) the year propose (a) the year propose (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	ng authority (checking authority) (checking authority) (checking authority) (checking authority) (checking ad valorem tax lependent districts, and aggregate millage and rate as a percent coultiplied by 100)	proceeds of g a millage. Line 22 divice (Line 4 multives propose and MSTUs,	Princip MSTU meck one) MSTUs the principal a (The sum of Liteled by Line 15 tiplied by Line if any. (The s	authority, all ine 13 from all DR 5, multiplied by e 23, divided by ed by the principum of Line 18 fr	ST0 ST0 1,000) 1,000) 1,000 Sipal com all Sed	Vependent Vater Mana No OP HERE	gement District Special District gement District Basin - SIGN AND SUBI per \$1,000	(21 (22 (23 (24 (25 (26 (26 (26 (26 (26 (26 (26 (26 (26 (26
illage levied i EPENDENT: the total adjusted dent special district year aggregative year aggregative authority, all doforms) the year propose (a) the year propose (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	n more than one conspectation one conspectation one conspectation of the	proceeds of g a millage. Line 22 divid. (Line 4 multives propose and MSTUs, e rate (Line 2)	MSTUs the principal a (The sum of Litelded by Line 15 tiplied by Line if any. (The s	Yes STOP authority, all ine 13 from all DR 5, multiplied by e 23, divided by ed by the principum of Line 18 fr	ST0 ST0 1,000) 1,000) 1,000) Sipal rom all Sed	Vater Mana No OP HERE	gement District Basin - SIGN AND SUBI per \$1,000	(22 (23 (24 (25 (26 (26 (26 (26 (26 (26 (26 (26 (26 (26
ne total adjusted dent special distrat year aggrega at year aggrega authority, all do forms) at year propose (a) at year propose (b) at year propose (c) I prior year ad valorem ricts, and MSTUs levyin the rolled-back rate (it the rolled-back taxes ating ad valorem tax lependent districts, and aggregate millage and rate as a percent cultiplied by 100)	proceeds of g a millage. Line 22 divid. (Line 4 multives propose and MSTUs, e rate (Line 2	MSTUs Ithe principal a (The sum of Litelded by Line 15 tiplied by Line at to be levie if any. (The s	authority, all ine 13 from all DR 5, multiplied by e 23, divided by ed by the principum of Line 18 fr	ST0 8-420 \$ 1,000) 1,000) \$ ipal rom all \$	No OP HERE	- SIGN AND SUBI	(22 (23 (24 (25 (26 (26 (26 (26 (26 (26 (26 (26 (26 (26	
ne total adjusted dent special distrat year aggrega at year aggrega authority, all do forms) at year propose (a) at year propose (b) at year propose (c) I prior year ad valorem ricts, and MSTUs levyin the rolled-back rate (it the rolled-back taxes ating ad valorem tax lependent districts, and aggregate millage and rate as a percent cultiplied by 100)	proceeds of g a millage. Line 22 divid. (Line 4 multives propose and MSTUs, e rate (Line 2	the principal of (The sum of Line 15 tiplied by Line 15 tiplied by Line of to be levied if any. (The sum of Line s	authority, all ine 13 from all DR 5, multiplied by e 23, divided by ed by the principum of Line 18 fr	\$T(8-420 \$ 1,000) \$ 1,000) \$ ipal rom all \$	OP HERE	per \$1,000 per \$1,000	(22 (24 (24 (24	
ne total adjusted dent special distract year aggrega at year aggrega authority, all do forms) at year propose (a) at year propose (b) at year propose (c)	I prior year ad valorem ricts, and MSTUs levyin ate rolled-back rate (i ate rolled-back taxes ating ad valorem tax ependent districts, a ed aggregate millage and rate as a percent coultiplied by 100)	proceeds of g a millage. Line 22 divid (Line 4 multi kes propose and MSTUs, e rate (Line 2	the principal and the sum of Line 15 ded by Line 15 diplied by Line and to be levied if any. (The solution of the solution of	authority, all ine 13 from all DR 5, multiplied by e 23, divided by ed by the princi um of Line 18 fi Line 4, multiplie	1,000) \$ 1,000) \$ ipal com all \$		per \$1,000 per \$1,000	(2: (2: (2: (2: (2: (2: (2: (2: (2: (2:
t year aggrega total of all operauthority, all do oforms) tyear propose total of all operauthority, all do oforms)	te rolled-back rate (in the rolled-back taxes ating ad valorem tax ependent districts, and aggregate millage and rate as a percent cultiplied by 100)	g a millage. Line 22 divid (Line 4 multi (es propose and MSTUs, e rate (Line 2	(The sum of Line 15 ded by Line 15 tiplied by Line 16 dt to be levie if any. (The s	ine 13 from all DR 5, multiplied by e 23, divided by ed by the princi sum of Line 18 fr Line 4, multiplie	1,000) \$ ipal com all \$		per \$1,000	(2:
nt year aggrega otal of all opera authority, all d Oforms) at year propose (0) at year propose (3), minus 1, mu	atte rolled-back taxes ating ad valorem tax ependent districts, a ed aggregate millage ed rate as a percent c ultiplied by 100)	(Line 4 multi ces propose and MSTUs, e rate (Line 2 change of ro	ed to be levie if any. (The s	e 23, divided by ed by the princi sum of Line 18 fi Line 4, multipli	1,000) \$ ipal rom all \$		per \$1,000	(2
total of all oper. authority, all d of forms) at year propose (a) at year propose (b), minus 1, mu	ating ad valorem tax lependent districts, a ed aggregate millage ed rate as a percent c ultiplied by 100)	ces propose and MSTUs, e rate (Line 2	ed to be levie if any. (The s	ed by the princi sum of Line 18 fi Line 4, multiplie	ipal rom all			(2
authority, all d of forms) at year propose (00) at year propose 3, minus 1, mu t public	d aggregate millage d rate as a percent cultiplied by 100)	e rate (Line 2 change of ro	if any. (The s	um of Line 18 fi Line 4, multipli	rom all			(2
nt year propose B, <mark>minus 1</mark> , mu t public	ed rate as a percent c ultiplied by 100)	hange of ro		***				
nt year propose 8, minus 1 , mu t public	ultiplied by 100)		olled-back ra	te (Line 26 divid	ded by		0/	(2
-	Date :	Time:					%	1 12
t hearing		1		Place :				
Taxing Authority Certification The millages co				ply with the p	rovision			
gnature of Chie	ef Administrative Off	ficer :		•		Date	:	
tle :			Contact Name and Contact Title :				2:	
ailing Address	:		Physical Address :			:		
ity, State, Zip :				Phone Num	ber :		Fax Number :	
t	gnature of Chi	gnature of Chief Administrative Of ele : ailing Address :	The mi either standard of Chief Administrative Officer: The mi either standard of Chief Administrative Officer: The mi either standard of Chief Administrative Officer: The mi either standard of Chief Administrative Officer: The mi either standard of Chief Administrative Officer:	The millages comeither s. 200.071 or either s. 200.	The millages comply with the peither s. 200.071 or s. 200.081, Figure of Chief Administrative Officer: Contact National Address: Contact National Address:	The millages comply with the provision either s. 200.071 or s. 200.081, F.S. In a millages comply with the provision either s. 200.071 or s. 200.081, F.S. Contact Name and Co	The millages comply with the provisions of s. 200 either s. 200.071 or s. 200.081, F.S. In a millages comply with the provisions of s. 200 either s. 200.071 or s. 200.081, F.S. Date Contact Name and Contact Title ailling Address: Physical Address: phone Number:	either s. 200.071 or s. 200.081, F.S. Date: Contact Name and Contact Title: ailing Address: Physical Address: Phone Number: Fax Number:

4.4.10 Example 21 - DR-420, Category D

Water Management Districts - District Wide - Example 21

13. Adjusted prior year ad valorem proceeds (Line 11 minus Line 12)

15. Adjusted current year taxable value (Line 6 minus Line 14)

Current year proposed operating millage rate

by 1,000)

14. Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all DR-420TIF forms)

Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000)

Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided

Year:		County:				
Princi	pal Authority :	Taxing Authority :				_
	ple 21 - Recap of WMD with Basins	Water Management I	District			
	<u> </u>					_
	ION I: COMPLETED BY PROPERTY A					_
1.	Current year taxable value of real property for c	perating purposes	\$	34	,462,555,020	
2.	Current year taxable value of personal property	for operating purposes	\$	2	,566,510,435	
3.	Current year taxable value of centrally assessed	property for operating purposes	\$		3,023,194	
4.	Current year gross taxable value for operating p	ourposes (Line 1 plus Line 2 plus Line	3) \$	37	,032,088,649	
5.	Current year net new taxable value (Add new o improvements increasing assessed value by at personal property value over 115% of the previ	east 100%, annexations, and tangil	ole \$	e \$ 944,837,17		
6.	Current year adjusted taxable value (Line 4 min	year adjusted taxable value (Line 4 minus Line 5)				T
7.	Prior year FINAL gross taxable value from prior	rear FINAL gross taxable value from prior year applicable Form DR-403 series				T
8.	Does the taxing authority include tax incremen of worksheets (DR-420TIF) attached. If none, e		oer YES	✓ NO	Number	
9.	Does the taxing authority levy a voted debt ser years or less under s. 9(b), Article VII, State Cons DR-420DEBT, <i>Certification of Voted Debt Millage</i>	titution? If yes, enter the number o		✓ NO	Number	
	Property Appraiser Certification	I certify the taxable values above	are correct to	the best o	f my knowled	gk
SIGN HERE	Signature of Property Appraiser:	7 7 11				
SECT	ION II: COMPLETED BY TAXING AU	THORITY				_
	If this portion of the form is not completed	in FULL your taxing authority will blege for the tax year. If any line is no			tion and	
	Prior year operating millage levy (If prior year m	, ,	1			Г
10.	millage from Form DR-422)	mage rras aujustea trieri use aujustet	.2	330	per \$1,000	1
11.	Prior year ad valorem proceeds (Line 7 multiplie	d by Line 10, divided by 1,000)	\$		8,346,799	1
12.	Amount, if any, paid or applied in prior year as a condedicated increment value (Sum of either Lines 6c or		a \$			(

Continued on page 2

8,346,799

36,087,251,474

per \$1000

per \$1000

8,850,669

\$

\$

.2313

.2390

(13)

(15)

(16)

(17)

(18)

20.		al authority (check	(one)	County	In	dependent Sp		Page (19			
20.				Municipality	✓ W	ater Manager	ment District				
	Applicable taxii	ng authority (chec	k one)	Principal Authority	D	ependent Spe	ecial District	(20			
				MSTU	✓ W	ater Manager	nent District Basin				
21.	Is millage levied	in more than one co	ounty? (check o	ne) 🗸 Yes		lo		(21			
	DEPENDENT	SPECIAL DISTRIC	TS AND MST	Us STOP	STC	P HERE - S	IGN AND SUBM	ΛIΤ			
22.		d prior year ad valorem p ricts, and MSTUs levying			-420 \$		8,346,799	(22			
23.	Current year aggreg	ate rolled-back rate (L	ine 22 divided by	Line 15, multiplied by	1,000)	.2313	per \$1,000	(23			
24.	Current year aggreg	ate rolled-back taxes (Line 4 multiplied	by Line 23, divided by	1,000) \$		8,565,522	(24			
25.		rating ad valorem taxe dependent districts, ar					8,849,776	(25			
26.	Current year propose by 1,000)	ed aggregate millage	rate (Line 25 divid	ded by Line 4, multiplie	ed	.2390	per \$1,000	(20			
27.		ed rate as a percent ch ultiplied by 100)	nange of rolled-b	ack rate (Line 26 divid	led by		3.33 %	(27			
	First public budget hearing	Date :	Time :	Place :							
		ority Certification	The millages	millages and rates a comply with the p .071 or s. 200.081, F	rovisions						
	Signature of Ch			Date:							
	N Title:	y				Contact Name and Contact Title :					
1				Physical Address :							
]	H Mailing Address	::		Physical Ado	dress :						

4.4.11 Example 22 - DR-420, Category D

Water Management Districts (with Basin) – Example 22

FLOR	CERTIFICATION OF	TAXAB		Reset Forn		Print Form Rule 12I ida Administrati Effecti	
Year :		C	County: Lee				
Princi	pal Authority :	Т	axing Authority:				
Exam	ple 22 - County 1 of 2 for Basins	v	Vater Management Distr	ict			
SECT	ION I: COMPLETED BY PROPERTY APPR	RAISER					
1.	Current year taxable value of real property for oper	oses	\$		40,618,287		
2.	Current year taxable value of personal property for	operating	purposes	\$		18,473,702	
3.	Current year taxable value of centrally assessed pro	operty for o	perating purposes	\$		87,907	
4.	Current year gross taxable value for operating purp	ooses (Line	1 plus Line 2 plus Line 3)	\$		59,179,896	
5.	Current year net new taxable value (Add new cons improvements increasing assessed value by at least personal property value over 115% of the previous	t 100%, ann	nexations, and tangible				
6.	Current year adjusted taxable value (Line 4 minus Li	ine 5)		\$		58,584,415	
7.	Prior year FINAL gross taxable value from prior yea	r applicable	Form DR-403 series	\$		63,275,578	
8.	Does the taxing authority include tax increment fin of worksheets (DR-420TIF) attached. If none, enter		as? If yes, enter number	YES	✓ NO	Number	
9.	Does the taxing authority levy a voted debt service years or less under s. 9(b), Article VII, State Constitu DR-420DEBT, Certification of Voted Debt Millage forn	ition? If yes,	enter the number of	YES	✓ NO	Number	
	Property Appraiser Certification	ertify the ta	xable values above are o	orrect to t	he best o	f my knowle	
SIGN HERE	Signature of Property Appraiser:			Date:			
SECT	ION II: COMPLETED BY TAXING AUTHO	ETHERAT II IN					
	If this portion of the form is not completed in F possibly lose its millage levy privilege					tion and	
10.	Prior year operating millage levy (If prior year millag millage from Form DR-422)	ge was adjus	ited then use adjusted			per \$1,000	
11.	Prior year ad valorem proceeds (Line 7 multiplied by	y Line 10, div	rided by 1,000)	\$		23,032	
12.	Amount, if any, paid or applied in prior year as a conseque dedicated increment value (Sum of either Lines 6c or Line			\$		C	
13.	Adjusted prior year ad valorem proceeds (Line 11 n	minus Line 1.	2)	\$		23,032	
14.	Dedicated increment value, if any (Sum of either Line 6b o	or Line 7e for	all DR-420TIF forms)	\$		(
15.	Adjusted current year taxable value (Line 6 minus L	ine 14)		\$		58,584,415	
16.	Current year rolled-back rate (Line 13 divided by Lin	ne 15, multip	olied by 1,000)	.39	31	per \$1000	
17.	Current year proposed operating millage rate			.25	80	per \$1000	
18.	Total taxes to be levied at proposed millage rate (Lby 1,000)	Line 17 mult	iplied by Line 4, divided	\$		15,268	

19.	TYPE of princip	al authority (checl	c one)	County			Independer	nt Special District	Page (19
19.				Municipa	ality	✓	Water Mana	gement District	(19
20.	Applicable taxi	ng authority (chec	k one)	Principal	Authority			Special District	(20
_			2/1	MSTU		√		gement District Basin	
21.	-	in more than one co	• •		✓ Yes	Ш	No		(21
	DEPENDENT	SPECIAL DISTRIC	TS AND	MSTUs	OP P	S	TOP HERE	- SIGN AND SUBN	AIT.
22.		d prior year ad valorem ricts, and MSTUs levying				120	\$	0.3819	(22
_		ate rolled-back rate (L		-		-	.000	,,	(23
24.	Current year aggreg	ate rolled-back taxes	(Line 4 mult	iplied by Line 23	, divided by 1,	000)	\$	0	(24
25.		rating ad valorem tax dependent districts, a					\$	0	(25
26.	Current year propose by 1,000)	ed aggregate millage	rate (Line 2	5 divided by Lin	e 4, multiplied	f	.000	00 per \$1,000	(26
27.	Current year proposi Line 23, minus 1 , m	ed rate as a percent c ultiplied by 100)	hange of ro	lled-back rate (Line 26 divide	d by		0.00 %	(27
ı	First public budget hearing	Date :	Time :	Pla	ace:				
	Taxing Auth	The mil	tify the millages and rates are correct to the best of my knowledge. millages comply with the provisions of s. 200.065 and the provisions er s. 200.071 or s. 200.081, F.S.						
		•							
	5	ief Administrative Off	icer :				Date	:	
(Signature of Ch		icer :		Contact Nam	e and			
(Signature of Ch Title:		icer :	ı	Contact Nam	e and			
	Signature of Ch	ief Administrative Off	icer :		Contact Nam Physical Addr				

4.4.12 Example 23 - DR-420, Category D

Water Management Districts (with Basin) - Example 23

M	MENT OF REVENUE
FLORID	A

CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

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

FLOR	IDA			Flor	ida Administrativ Effectiv	
Year :		County: Hendry				
Princi	pal Authority:	Taxing Authority:				
Exam	ple 23 - County 2of 2 for Basins	Water Management Dist	rict			
SECT	TION I: COMPLETED BY PROPERTY APPRAISE	:R				
1.	Current year taxable value of real property for operating	ourposes	\$		794,568,430	(1)
2.	Current year taxable value of personal property for opera	ting purposes	\$		233,446,590	(2)
3.	Current year taxable value of centrally assessed property	\$		1,167,420	(3)	
4.	Current year gross taxable value for operating purposes	(Line 1 plus Line 2 plus Line 3)	\$	1.	,029,182,440	(4)
5.	Current year net new taxable value (Add new construction improvements increasing assessed value by at least 100% personal property value over 115% of the previous year's	\$ 12,345,700			(5)	
6.	Current year adjusted taxable value (Line 4 minus Line 5)		\$	1.	,016,836,740	(6)
7.	Prior year FINAL gross taxable value from prior year appli	cable Form DR-403 series	\$	1.	,065,059,938	(7)
8.	Does the taxing authority include tax increment financing of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES	✓ NO	Number	(8)	
9.	Does the taxing authority levy a voted debt service millage years or less under s. 9(b), Article VII, State Constitution? I DR-420DEBT, Certification of Voted Debt Millage forms atta	YES	✓ NO	Number	(9)	
	Property Appraiser Certification I certify	he taxable values above are	correct to t	he best o	f my knowled	lge.
SIGN HERE	Signature of Property Appraiser:		Date:			
SECT	TION II: COMPLETED BY TAXING AUTHORITY	(
	If this portion of the form is not completed in FULL y possibly lose its millage levy privilege for th				tion and	
10.	Prior year operating millage levy (If prior year millage was millage from Form DR-422)	.36	540	per \$1,000	(10)	
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 1	\$		387,682	(11)	
12.	Amount, if any, paid or applied in prior year as a consequence of dedicated increment value (Sum of either Lines 6c or Line 7a for a	\$	\$ 0			
13.	Adjusted prior year ad valorem proceeds (Line 11 minus L	\$		387,682	(13)	
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7)	e for all DR-420TIF forms)	\$		0	(14)
15.	Adjusted current year taxable value (Line 6 minus Line 14)		\$	1,	,016,836,740	(15)
16.	Current year rolled-back rate (Line 13 divided by Line 15, r	nultiplied by 1,000)	.38	813	per \$1000	(16)
17.	Current year proposed operating millage rate		.25	580	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate (Line 17 by 1,000)	multiplied by Line 4, divided	\$		265,529	(18)

_										R. 5/1 Page
19.	TY	PE of principa	al authority (check	one)	County Municipali	tv. [ecial District ent District	(19
20.	Ap	oplicable taxii	ng authority (check	(one)	Principal A			ndent Spec		(20
21.	ls r	millage levied	in more than one co	untv? (che	MSTU	Yes	/ Wate	r Managem	ent District Basin	(21
			SPECIAL DISTRIC					HERE - SI	GN AND SUBI	Ľ
22.	Enter deper	ndent special dist	d prior year ad valorem p ricts, and MSTUs levying	roceeds of th a millage. <i>(1</i>	e principal autho	ority, all	\$			(22
23.	_		ate rolled-back rate (Li	ne 22 divide	d by Line 15, mu	Itiplied by 1.000))	.0000	per \$1,000	(2:
									0	
	Enter	Current year aggregate rolled-back taxes (Line 4 multiplied by Line 23, divided by 1,000) \$ Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. (The sum of Line 18 from all DR-420 forms) \$							C	
26.	Curre	ent year propose	divided by Line	4, multiplied		.0000	per \$1,000	(26		
27.			ed rate as a percent ch ultiplied by 100)	ange of roll	ed-back rate (Li	ine 26 divided b	у		0.00 %	(2)
	Line 2		The second second second							
	Fire	st public jet hearing	Date :	Time :	Plac	:e :				
	Fir: budg	st public jet hearing	Date:	I certify t	he millages ai	nd rates are c			of my knowledo and the provisi	
	Fir: budg	st public get hearing Taxing Auth		I certify t The milla either s.	he millages ai	nd rates are c				
	First budg	st public get hearing Taxing Auth	ority Certification	I certify t The milla either s.	he millages an ages comply w 200.071 or s. 2	nd rates are c	sions of	s. 200.065		
: () () ()	First budg	st public get hearing Taxing Author Signature of Chi	ority Certification ief Administrative Office	I certify t The milla either s.	he millages an ages comply v 200.071 or s. 2	nd rates are c vith the provi 200.081, F.S.	nd Cont	s. 200.065		

5.0 Voting to Adopt Millage

By Majority Vote

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

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

By Two-Thirds Vote

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

By a Unanimous Vote or a Referendum

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

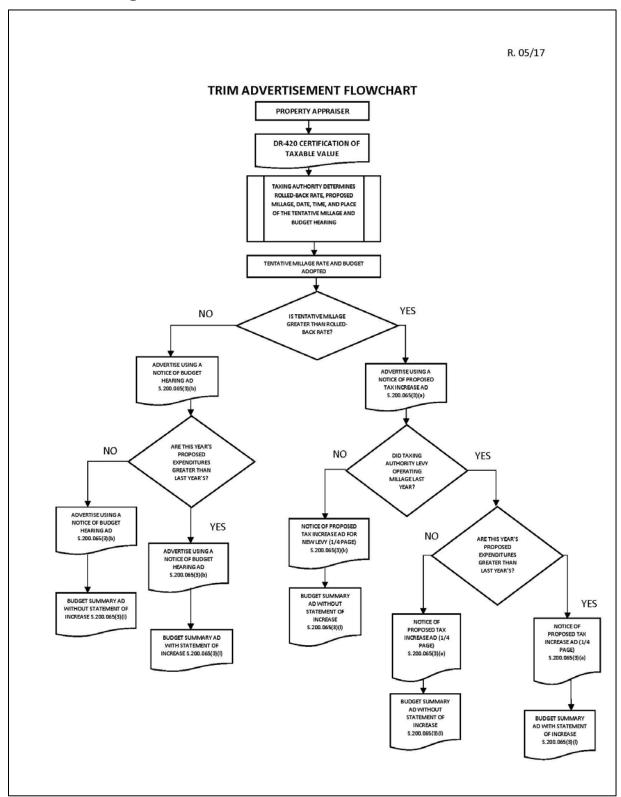
For taxing authorities with dependent special districts or MSTUs, the millage caps are based on the taxes levied by the principal authority and all its dependent special districts and MSTUs. Some component taxing authorities may vote to levy above their maximum as long as the other taxing authorities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

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

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

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

6.0 Advertising Flowchart



7.0 Advertisement Requirements and Recommendations

Taxing authorities other than school districts are not required to advertise the tentative millage and budget hearing. The TRIM notice, which the property appraiser mails, advertises the tentative hearing. The completed Form DR-420 provides the proposed millage rate; rolled-back rate; and date, time, and place of the hearing.

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

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

For taxing authorities that advertise in a newspaper, the newspaper should be of general circulation in the county or in its geographically limited insert. The insert must circulate in geographic boundaries that include the taxing authority's geographic boundaries (s.200.065(3)(h), F.S.).

Newspaper advertisements cannot:

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

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

Taxing authorities may also publish TRIM advertisements on the publicly accessible website of the county in which it lies if the cost to publish the advertisement is less than the cost of advertising in a newspaper. A taxing authority in a county with fewer than 160,000 residents must hold a public hearing noticed in the newspaper to make a determination that the residents have sufficient access to the Internet by broadband service. A multi-county taxing authority that chooses this option must publish the ads on the website of each county that it spans. Taxing authorities that use this option shall provide notice once per year in a newspaper of general circulation or other publication that is mailed or delivered to all residents and property owners throughout the taxing authority's jurisdiction, indicating that the owners and residents may receive legal ads and notices from the taxing authority by first-class mail or email after making a request and registering their names and addresses or email addresses with the taxing authority. A link to the advertisements shall be prominently placed on or accessible through a direct link from the website homepage of the county and the website homepage of the taxing authority (see 50.0311, F.S., for additional requirements.)

Be sure to:

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

7.1 Size Requirements

Budget Summary No size requirement

Notice of Budget Hearing No size requirement

Notice of Proposed Tax Increase Quarter page of newspaper

Notice of Continuation No size requirement

7.2 Proof of Publication

You must submit a proof of publication for each advertisement.

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

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

Examples:

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

7.3 Advertisement Selection Worksheet

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

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

Example:

Tentatively adopted millage rate 5.4200

Rolled-back rate 4.6900

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

 $0.15565031983 \times 100 = 15.565031983$

The recommended percentage change of RBR is 15.57 percent.

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

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

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

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

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

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

request to the newspaper.)

7.4 Example: Newspaper Requirements Memorandum

MEMOR	ANDUM:
TO:	Display Advertising Manager Advertising Department Specific Newspaper
FROM:	Chief Administrative Officer Name of Taxing Authority
RE:	Newspaper Notice
circulatio	is required by law to advertise in a newspaper of ame of taxing authority) n in the county or in its geographically limited insert a notice of its intent to adopt a ate and budget.
enclosed	osed advertisements are to appear in your newspaper exactly in accordance with the instructions. Please sign and return a copy to the above taxing authority.
Signature	of Display Advertising Manager
Date	
Sincerely	,
Chief Adı	ministrative Officer
CAO cc: Advei Attachme	rtising Director ents
(Not requ	ired by Florida Statutes. This is an example you may use stating your advertising

7.5 Example: Notice of Budget Hearing Newspaper Requirements

Th	e	is required by law to advertise in a newspaper of
ge ad rat	neral circulation in the county or in its opt a final millage rate and budget. A e will take place not less than two day vertisement is first published.	geographically limited insert a notice of its intent to public hearing to finalize the budget and adopt a millage ys or more than five days after the day that the
Ple	ease run the enclosed advertisements	
1. Ho	To appear(First date ad can appear) wever, in no event will the ad appear	after (Latest date ad can appear)
2.	The advertisements cannot be plac appear.	ed where legal notices and classified advertisements
3.	The advertisements cannot be com	bined.
4.	The advertisements must be adjace	ent.
5.	· ·	h advertisement and entire page in which the ad wo weeks after ad is published) each advertisement.
6.	Both ads will run for one day only.	
	A. Notice of Budget Hearing (exam	ple enclosed)
	There is no size requirement	
	B. Budget Summary ad (example e	enclosed)
	 There is no size requirement This ad must appear adjace 	nt to the <i>Notice of Budget Hearing</i> .

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

7.6 Example: Notice of Proposed Tax Increase Newspaper Requirements

Ιh	e is required by law to advertise in a newspaper of
ge	neral circulation in the county or in its geographically limited insert a notice of its intent to
ad	opt a final millage rate and budget. A public hearing to finalize the budget and adopt a millage
rat	e will take place two to five days after the day that the advertisement is first published.
Ple	ease run the enclosed advertisements exactly as instructed.
1	To appear or as near to this date as nossible
١.	To appear, or as near to this date as possible. (First date ad can appear)
Ho	wever, in no event will the ad appear after (Latest date ad can appear)
	(Latest date ad can appear)
2	The advertisements cannot be placed where legal notices and classified advertisements
۷.	appear.
	арреат.
3.	The advertisements cannot be combined.
4.	The advertisements must be adjacent.
_	Famurand proof of multipotion for each advantigement and entire many in which the ad
ე.	Forward proof of publication for each advertisement and entire page in which the ad
	appears, with your statement, by (No later than two weeks after ad is published)
	,

Proof of publication should state each advertisement.

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

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

7.7 Example of *Proof of Publication Affidavit to Be Completed by Newspapers for Notice of Proposed Tax Increase and Budget Summary*

Affidavit of Proof of Publication

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

	(s. 50.051, F.S.)			
STATE OF FLORIDA	Nar	me of County		
COUNTY OF:				
Before the undersigned authority person				
,	(name of represent	tative)	
who on oath says that he or she is	,	·	•	
	title of representativ	/e)		
	County, Flor	•	hed copy of	
advertisement, being a				
NOTICE OF PROPOSED TAX INCRE	ASE AND BUDGE	TSUMMARY		
NOTICE OF TROPOSED TAX INCRE	AGE AND BODGE	I JOINIMANT		
in the matter of	in the			_court
(taxing authority)	(cour	nty court jurisdictio	n)	
was published on the publicly accessil newspaper by print in the issues of	ole website of	Coun on	ty, Florida, or	in a
(r	newspaper name)		(date)	
Affiant further says that the website or publication in chapter 50, Florida Statute		with all legal requir	ements for	
			20	
Sworn to and subscribed before me thi	S	day of		, by
	, who is pers	onally known to m	e or who has	
producedas ide (type of identification)	entification.			
(Signature of Notary Public)				
(Print, type or stamp commissioned name	ne of Notary Public)			
(Notary Public)				

7.8 Example of *Proof of Publication Affidavit to Be Completed by Newspapers for Notice of Budget Hearing and Budget Summary*

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

Affidavit of Proof of Publication (S. 50.051, F.S.) NAME OF COUNTY

STATE OF FLORIDA COUNTY OF	
Before the undersigned authority personally appeared who on oath says that he or she is county, Florida; that the attached copy of advertisement, BUDGET HEARING AND BUDGET SUMMARY in the m in the Court, was publicaccessible website of County, Florida, or in print in the issues of on (date)	of being a <u>NOTICE OF</u> atter of
Affiant further says that the website or newspaper complies for publication in chapter 50, Florida Statutes.	with all legal requirements
Sworn to and subscribed before me this day of by, who is personally known to me or who I (type of identification) as identification.	
(Signature of Notary Public)	
(Print, Type, or Stamp Commissioned Name of Notary Public)	
(Notary Public)	

7.9 Format for Publication List for Multi-County/Water Management Districts

New	spaper Listing
Fiscal Year _	Budget
Publishing Date	

Newspaper Circulated In

Name of Newspaper

Address

City, State ZIP

List Applicable Counties

Name of Newspaper

Address

City, State ZIP

List Applicable Counties

Name of Newspaper

Address

City, State ZIP

List Applicable Counties

Name of Newspaper

Address

City, State ZIP

List Applicable Counties

Name of Newspaper

Address

City, State ZIP

List Applicable Counties

Sarasota, FL 34230

Post Office Box 191

Tampa, FL 33601

Tampa Tribune

7.9.1 Example of Publication List for Multi-County/Water Management Districts

Newspaper Listing Fiscal Year ____ - ___ Budget Publishing Date _____

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

Hillsborough, Citrus, DeSoto, Hardee,

Pinellas, Polk, Sarasota, Sumter

Hernando, Highlands, Manatee, Pasco,

7.10 Notice of Proposed Tax Increase Advertisement

Use 100 percent of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

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

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

(DATE) (TIME) at (MEETING PLACE)

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

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

The Notice of Proposed Tax Increase ad will:

- Be a **quarter-page** ad
- Have a headline in a font no smaller than 18 point
- Have an adjacent Budget Summary advertisement
- Not be published in the legal or classified section
- Be published in a newspaper in the county or in its geographically limited insert or publicly accessible website
- Not deviate from the specified language
- Not be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications

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

7.11 Notice of *Proposed Tax Increase* when Last Year's Actual Levy Less Than Initially Proposed Levy

Use 100 percent of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

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

This year's proposed tax levy......\$ 49,740

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

(DATE) (TIME) at (MEETING PLACE)

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

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

Last year's proposed tax levy:

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

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

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

This year's proposed tax levy:

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

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

7.11.1 Example of *Notice of Proposed Tax Increase* when Last Year's Actual Levy Greater Than Initially Proposed Levy

Use 100 percent of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

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

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

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

(DATE) (TIME) at (MEETING PLACE)

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

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

Last year's proposed tax levy:

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

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

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

you have MSTUs or dependent special districts)

This year's proposed tax levy:

\$3,685,183 (current year's tentatively adopted millage rate x current year gross taxable value) ÷ 1,000 (line 4, current year Form DR-420)

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

7.12 Notice of Proposed Tax Increase for Multi-County/Water Management **Districts**

Use 100 percent of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

- A. Initially proposed tax levy\$ XX,XXX,XXX
- B. Less tax reductions due to Value Adjustment Board and other assessment changes \$ XX,XXX,XXX
- C. Actual property tax levy......\$ XX,XXX,XXX

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

This tax increase is applicable to (name of county or counties). All concerned citizens are invited to attend a public hearing on the tax increase to be held

> on: (DATE) (TIME) at (MEETING PLACE)

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

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

The Notice of Proposed Tax Increase ad will:

- Be a **quarter-page** ad
- Have a headline in a font no smaller than 18 point
- Have an adjacent *Budget Summ*ary advertisement
- Not be published in the legal or classified section
- Be published in a newspaper in the county or in its geographically limited insert or publicly accessible website
- Not deviate from the specified language
- Not be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications

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

7.12.1 Example of *Notice of Proposed Tax Increase* for Multi-County and Water Management District

Use 100 percent of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

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

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

This tax increase is applicable to (name of county or counties). All concerned citizens are invited to attend a public hearing on the tax increase to be held

on:
(DATE)
(TIME)
at
(MEETING PLACE)

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

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

Last year's proposed tax levy:

Α.	\$529,023	Prior y	ear Form	DR-420,	line 25
----	-----------	---------	----------	---------	---------

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

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

you have MSTUs or dependent special districts)

This year's proposed tax levy:

\$605,741 (current year's tentatively adopted millage rate x current year gross

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

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

7.13 *Notice of Tax Increase* for Multi-County and Water Management District with Delayed Notice

Use only for delayed TRIM notices.

NOTICE OF TAX INCREASE

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

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

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

(DATE) (TIME) at (MEETING PLACE)

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

The Notice of Proposed Tax Increase ad will:

- Be a quarter-page ad
- Have a headline in a font no smaller than 18 point
- **Not** be published in the legal or classified section
- Be published in a newspaper in the county or in its geographically limited insert or publicly accessible website
- **Not** deviate from the specified language
- **Not** be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications

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

7.14 Calculation of Percentage Increase over Rolled-Back Rate

Calculation:

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

Certification of Taxable Value (Form DR-420)

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

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

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

$$[(3.2450 \div 3.2235) - 1.00] = .00666977$$

 $.00666977 \times 100 = 0.66698$

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

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

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

7.15 *Notice of* Proposed *Tax Increase* for First-Year Levy for Municipality/Independent Special District

Use 100 percent of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

Th	is year's proposed tax levy	\$ XXX
C.	Actual property tax levy	0.00
	and other assessment changes	\$ 0.00
В.	Less tax reductions due to Value Adjustment Board	
A.	Initially proposed tax levy	\$ 0.00

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

(DATE) (TIME) at (MEETING PLACE)

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

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

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

The Notice of Proposed Tax Increase ad will:

- Be a **quarter-page** ad
- Have a headline in a font no smaller than 18 point
- Have an adjacent Budget Summary advertisement
- Not be published in the legal or classified section
- Be published in a newspaper in the county or in its geographically limited insert or publicly accessible website
- Not deviate from the specified language
- Not be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications

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

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

^{*}Amount = Millage Rate

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

Use 100 percent of tax levies in the advertisement.

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

Th	is year's proposed tax levy\$	XXX
C.	Actual property tax levy\$	
	and other assessment changes\$	<u>0.00</u>
B.	Less tax reductions due to Value Adjustment Board	
A.	Initially proposed tax levy	<u>0.00</u>

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

(DATE) (TIME) at (MEETING PLACE)

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

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

The Notice of Proposed Tax Increase ad will:

- Be a **quarter-page** ad
- Have a headline in a font no smaller than 18 point
- Have an adjacent *Budget Summary* advertisement
- **Not** be published in the legal or classified section
- Be published in a newspaper in the county or in its geographically limited insert or publicly accessible website
- Not deviate from the specified language
- **Not** be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications

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

^{*}Amount = Millage Rate

7.17 Example: Notice of Budget Hearing Ad – Regular Taxing Authorities

NOTICE OF BUDGET HEARING

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

A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on:

(DATE) (TIME) at (MEETING PLACE)

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

Calculation:

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

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

The Notice of Budget Hearing ad will:

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

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

7.18 Calculation of Percent of Increase over Rolled-Back Rate

Calculation:

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

Certification of Taxable Value (Form DR-420):

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

Line 26 (or millage adopted at first hearing) 3.2750 per \$1,000
Line 23 (rolled-back rate) 3.2800 per \$1,000

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

$$-0.00152439 \times 100 = -0.15244$$

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

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

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

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

NOTICE OF BUDGET HEARING

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

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

(DATE)
(TIME)
at
(MEETING PLACE)

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

Calculation:

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

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

The Notice of Budget Hearing ad will:

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

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

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

Use **only** for delayed TRIM notices.

NOTICE OF BUDGET HEARING

The ____(name of taxing authority)__ will soon consider a budget for ____(fiscal year)__.

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

(DATE) (TIME) at (MEETING PLACE)

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

Calculation:

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

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

The Notice of Budget Hearing ad will:

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

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

7.21 Budget Summary Advertisement Requirements

The Budget Summary must:

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

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

Example:

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

Calculation of ad valorem taxes for debt service:

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

Example:

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

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

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

Calculation:

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

7.21.1 Example: Budget Summary Advertisement with Budget Increase

5.6500 1.0000 REVENUES TOONO MIlage per \$1000 Millage per \$1000 Millage per \$1000 And Taxes Services Toono (voted di se Taxes Services Toono (voted di de Taxes Too	SPECIAL REVENUE 8,000 3,313 5,620 3,350 4,667 2,415 27,365	DEBT SERVICE 10,689	CAPITAL PROJECTS 9,467 20,895 9,536 12,350	PERMANENT	ENTERPRISE FUND 23,685	SERVICE 1,415	FUNDS FUNDS 47,253 10,689 30,639 26,383 79,182 15,240 31,195 32,374
GEN FI Millage per \$1000 5.6500 4 1.000 (voted 0	SPECIAL REVENUE 8,000 3,313 5,620 3,350 4,667 2,415 2,415 27,365	DEBT SERVICE 10,689	CAPITAL PROJECTS 9,467 20,895 9,536 12,350	PERMANEN FUND FUND	ENTERPRISE FUND 73,685	SERVICE SERVICE 1,415	FUNDS FUNDS 47,253 10,689 30,639 30,639 26,383 79,182 15,240 15,240 31,195 32,374
Millage per \$1000 5.6500 4 1.000 (voted o	8,000 3,313 5,620 3,350 4,667 2,415 27,365	10,689	9,467 20,895 9,536 12,350		23,685	1,415	47,253 10,689 30,639 26,383 79,182 15,240 31,195 22,698
5.6500 4 1.000 (voted o	8,000 3,313 5,620 3,350 4,667 2,415 27,365	10,689	9,467 20,895 9,536 12,350		23,685	1,415	47,253 10,689 30,639 26,383 79,182 15,240 31,195 32,374 22,698
1.000 (voted o	8,000 3,313 5,620 3,350 4,667 2,415 27,365	10,689	9,467 20,895 9,536 12,350		23,685	1,415	10,689 30,639 26,383 79,182 15,240 31,195 32,374 22,698
	8,000 3,313 5,620 3,350 4,667 2,415 27,365	10.689	9,467 20,895 9,536 12,350		23,685	1,415	30,639 26,383 79,182 15,240 31,195 32,374 22,698
-	3,313 5,620 3,350 4,667 2,415 27,365	10.689	9,467 20,895 9,536 12,350		23,685	1,415	26,383 79,182 15,240 31,195 32,374 22,698
19	5,620 3,350 4,667 2,415 27,365	10.689	20,895 9,536 12,350		23,685	1,415	79,182 15,240 31,195 32,374 22,698
1 1	3,350 4,667 2,415 27,365	10.689	9,536			1,415	15,240 31,195 32,374 22,698
1 19	3,350 4,667 2,415 27,365	10.689	9,536			1,415	31,195 32,374 22,698
1 16s 16s	4,667 2,415 27,365	10.689	12,350				32,374
arges 16	2,415	10,689	52 248	-			22.698
16	27,365	10,689	52 248	c		11,895	
			75,270	,	23,685	13,310	295,653
I ransfers In							2,235
Fund Balances/Reserves/Net Assets							75,675
TOTAL REVENUES, TRANSFERS & BALANCES \$246,266	\$27,365	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563
EXPENDITURES							
General Government 133,500	4,080		18,650				\$156,230
Public Safety 36,063	3,500		13,340				\$52,903
Physical Environment 13,660	200		3,514				\$17,374
Transportation 9,000	3,260		10,055				\$22,315
Debt Services 6,650		10,689					\$269,675
Human Services 17,765	15,325		3,450		23,685		\$60,225
Administrative Technology Services						13,310	\$13,310
TOTAL EXPENDITURES \$216,638	\$26,365	\$10,689	\$49,009	0	\$23,685	\$13,310	\$339,696
Transfers Out			3,239				3,239
Fund Balances/Reserves/Net Assets	1,000						30,628
TOTAL APPROPRIATED EXPENDITURES \$246,266 TRANSFERS, RESERVES & BALANCES	\$27,365	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563

Parcel Initial Initi			Towr	Town of Florida - Current Fiscal Year	Surrent Fisca	ıl Year				
CENTIOLE SERVICE FOLID REVICE FOLID PROJECTS FUND FUND FERVICE FUND SERVICE FUND SERVICE FUND SERVICE FUND PROJECTS FUND FUND PROJECTS FUND FUND PROJECTS FUND FUND PROJECTS PROJECTS </th <th>General fund</th> <th>4.4205</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	General fund	4.4205								
44206 47,263	ESTIMATED REVENUES		GENERAL	SPECIAL	DEBT	CAPITAL	PERMANENT	ENTERPRISE	INTERNAL	TOTAL ALL FUNDS
1,000 (voted debt)	Taxes:	Millage per \$10	000							11
1,000 (voted debt) 10,689 1,467 22,686 23,685 23,685 23,685 23,685 23,685 23,685 23,685 23,685 23,685 23,685 23,685 23,685 23,685 1,415 35 24,67 24,687 12,350 1,415 35 33,141 33,141 33,141 33,141 33,141 33,141 33,141 33,141 33,141 33,141 33,141 33,141 33,141 33,141 34,141	Ad Valorem Taxes	4.4205	47,253							47,25
22,639 8,000 13,603 3,313 9,467 28,982 5,620 20,895 23,685 15,240 3,350 9,536 1,415 3 15,340 3,350 12,350 11,895 2 8,388 2,415 12,350 11,895 2 15,357 4,667 12,350 11,895 11,895 2,235 2,245 0 23,685 13,310 23 1,235 2,248 0 23,685 13,310 83 13,500 4,080 18,650 3,514 84 13,600 3,500 10,689 10,655 3,450 85 17,765 15,325 10,689 849,009 0 \$23,685 \$13,310 \$3 29,628 1,000 3,263 \$49,009 0 \$23,685 \$13,310 \$3 29,628 1,000 3,263 \$10,689 \$49,009 0 \$23,685 \$13,310 \$3 29,628 1,000 3,263 \$10,689 \$49,009 0 \$23,685 </td <td>Ad Valorem Taxes</td> <td>1.000 (vot</td> <td>ed debt)</td> <td></td> <td>10,689</td> <td></td> <td></td> <td></td> <td></td> <td>10,689</td>	Ad Valorem Taxes	1.000 (vot	ed debt)		10,689					10,689
13,603 3,313 9,467 28,982 5,620 20,895 23,685 71 15,240 16,894 3,350 9,536 1,415 3 8,388 2,415 12,350 11,895 22,248 0 23,685 11,415 3 2,235 7,565 27,365 10,689 \$52,248 0 \$23,685 \$13,310 \$31 133,500 4,080 13,500 13,400 3,500 13,400 3,500 3,500 3,500 10,055 6,650 10,055 6,650 10,055 6,650 10,055 813,310 \$31 \$29,628 1,000 3,280 \$10,689 \$49,009 0 \$23,685 \$13,310 \$31 \$29,628 1,000 \$3,236 \$10,689 \$49,009 0 \$23,685 \$13,310 \$33 \$246,266 \$27,365 \$10,689 \$49,009 0 \$23,685 \$13,310 \$33 \$25,628 1,000 \$3,230 \$3,230 \$3,239 \$3,230 \$3	Sales And Use Taxes		22,639	8,000						30,638
28,982 5,620 20,895 23,685 7 15,240 3,350 9,536 1,415 3 16,894 3,350 12,350 11,495 2 8,388 2,445 12,350 11,895 2 75,675 2,235 10,689 \$52,248 0 \$23,685 13,310 \$3 NCES \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$3 NCES \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$3 13,600 4,080 13,340 3,514 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$2 <td< td=""><td>Charges For Services</td><td></td><td>13,603</td><td>3,313</td><td></td><td>9,467</td><td></td><td></td><td></td><td>26,383</td></td<>	Charges For Services		13,603	3,313		9,467				26,383
15,240 16,894 3,350 12,357 4,667 12,350 11,895 2,245 16,898 2,445 16,898 2,445 16,898 2,445 16,898 2,445 17,667 19,689 2,248 19,689 2,248 13,310 2,235 2,235 2,235 2,235 2,235 2,235 2,235 3,500 13,340 13,340 13,340 13,340 13,660 200 3,260 10,689 3,450 10,055 29,628 1,000 29,628 1,000 3,239 3,450 29,628 1,000 3,239 3,2368 3,349 3,239 3,	Intergovernmental Revenue		28,982	5,620		20,895		23,685		79,182
16,894 3,350 9,536 1,415 5 5 5 5 5 5 5 5 5	Fines & Forfeitures		15,240							15,240
15,357 4,667 12,350 11,895 2 8,388 2,415 10,689 52,248 0 23,685 13,310 22 2,235 7 7 7 7 7 75,675 7 7 NCES \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$31 NCES \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$31 NCES \$246,636 \$200 \$3,500 \$10,689 \$49,009 \$23,685 \$13,310 \$32 \$216,638 \$26,365 \$10,689 \$49,009 0 \$23,685 \$13,310 \$32 \$28,628 \$1,000 \$23,685 \$13,310 \$33 \$246,266 \$27,365 \$10,689 \$49,009 0 \$23,685 \$13,310 \$33 \$246,286 \$1,000 \$23,685 \$13,310 \$33 \$33 \$33 \$33 \$33	Miscellaneous Revenue		16,894	3,350		9,536			1,415	31,195
8,388 2,415 11,895 2 168,356 27,365 10,689 52,248 0 23,685 13,310 22 75,675 133,506 4,080 4,080 18,650 52,248 0 \$23,685 \$13,310 \$31 NCES \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$31 NCES \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$31 17,765 15,325 \$10,689 \$49,009 \$23,685 \$13,310 \$31 \$29,628 1,000 \$22,885 \$13,310 \$31 \$246,266 \$27,365 \$10,689 \$49,009 0 \$23,685 \$13,310 \$31 \$246,268 1,000 \$3,289 \$13,310 \$31 \$31,310 \$31	Licenses And Permits		15,357	4,667		12,350				32,37
168,356 27,365 10,689 52,248 0 23,685 13,310 22,235 NCES \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$31 NCES \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$31 NCES \$246,266 \$27,365 \$10,689 10,055 \$23,685 \$13,310 \$31 NCES \$216,638 \$26,365 \$10,689 \$10,055 \$23,685 \$13,310 \$31 \$29,628 \$1,000 \$23,685 \$13,310 \$31 \$31,310 \$31 \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$31 \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$31	Internal Service Charges		8,388	2,415					11,895	22,698
2,235 \$75,675 \$10,689 \$52,248 0 \$23,685 \$13,310 \$31 NCES \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$31 13,600 4,080 18,650 13,340 \$13,40 \$13,40 \$13,40 \$13,40 \$13,40 \$13,40 \$13,40 \$13,40 \$13,310 \$13,20 \$10,689 \$10,689 \$10,689 \$10,689 \$49,009 0 \$23,685 \$13,310 \$31,310 <	TOTAL SOURCES		168,356	27,365	10,689	52,248	0	23,685	13,310	295,653
NCES \$246,266 \$13,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$316 133,500 4,080 18,650 13,340 \$14,680 \$13,340 \$14,680 \$14,680 \$10,689 \$10,689 \$10,689 \$10,689 \$13,310 \$3,230 \$13,310 \$3,230 \$13,310 \$3,230 \$13,310 \$3,230 \$23,685 \$13,310 \$3,313,310 \$3,313,310 \$3,313,310 \$3,313,310 </td <td>Transfers In</td> <td></td> <td>2,235</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2,23</td>	Transfers In		2,235							2,23
NCES \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$31,410 \$31,31	Fund Balances/Reserves/Net Assets		75,675							75,675
133,500 4,080 18,650 \$\$16 36,063 3,500 13,340 \$\$13,340 13,660 200 3,514 \$\$26 6,650 10,689 3,450 \$\$23,685 \$\$13,310 \$\$3 17,765 15,325 \$\$10,689 \$\$49,009 \$\$23,685 \$\$13,310 \$\$3 29,628 1,000 \$\$23,685 \$\$13,310 \$\$3 \$\$246,266 \$\$27,365 \$\$10,689 \$\$52,248 0 \$\$23,685 \$\$13,310 \$\$3	TOTAL REVENUES, TRANSFERS & E	BALANCES	\$246,266	\$27,365	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563
133,500 4,080 18,650 51 36,063 3,500 13,340 85 13,660 200 3,514 87 9,000 3,260 10,689 3,450 82 17,765 15,325 3,450 23,685 13,310 \$3 \$216,638 \$26,365 \$10,689 \$49,009 0 \$23,685 \$13,310 \$3 29,628 1,000 3,239 52,248 0 \$23,685 \$13,310 \$3	EXPENDITURES									
36,063 3,500 13,340 \$6 13,660 200 3,514 \$1 9,000 3,260 10,689 \$3,450 \$23,685 \$2 17,765 15,325 \$10,689 \$49,009 \$23,685 \$13,310 \$3 \$216,638 \$26,365 \$10,689 \$49,009 \$23,685 \$13,310 \$3 \$28,628 \$1,000 \$23,685 \$13,310 \$3 \$246,266 \$27,365 \$10,689 \$52,248 \$0 \$23,685 \$13,310 \$3	General Government		133,500	4,080		18,650				\$156,230
13,660 200 3,514 \$1 9,000 3,260 10,055 \$26 6,650 15,325 3,450 23,685 \$2 17,765 15,325 \$10,689 \$49,009 0 \$23,685 \$13,310 \$1 29,628 1,000 3,239 \$3,239 \$3,239 \$3 \$3 \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$3	Public Safety		36,063	3,500		13,340				\$52,903
9,000 3,260 10,689 10,055 \$22 6,650 15,325 3,450 23,685 \$6 \$216,638 \$20,365 \$10,689 \$49,009 0 \$23,685 \$13,310 \$3 29,628 1,000 3,239 3,239 3 3 \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$3	Physical Environment		13,660	200		3,514				\$17,374
6,650 10,689 3,450 23,685 \$26 \$2 17,765 15,325 \$10,689 \$49,009 0 \$23,685 \$13,310 \$3 \$216,638 \$26,365 \$10,000 \$3,239 \$3,239 \$3 \$3 \$246,266 \$27,365 \$10,689 \$52,248 \$6 \$23,685 \$13,310 \$3	Transportation		9,000	3,260		10,055				\$22,31
47,765 15,325 3,450 23,685 \$6 \$216,638 \$26,365 \$10,689 \$49,009 0 \$23,685 \$13,310 \$3 29,628 1,000 3,239 3	Debt Services		6,650		10,689					\$269,675
\$216,638 \$26,365 \$10,689 \$49,009 0 \$23,685 \$13,310 \$33 3,239 3,239 \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$33	Human Services		17,765	15,325		3,450		23,685		\$60,225
\$216,638 \$26,365 \$10,689 \$49,009 0 \$23,685 \$13,310 \$33 3,239	Administrative Technology Services								13,310	\$13,310
3,239 29,628 1,000 3 \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$37	TOTAL EXPENDITURES		\$216,638	\$26,365	\$10,689	\$49,009	0	\$23,685	\$13,310	\$339,69
29,628 1,000 \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$3	Transfers Out					3,239				3,238
\$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310	Fund Balances/Reserves/Net Assets		29,628	1,000						30,628
	TOTAL APPROPRIATED EXPENDITI TRANSFERS, RESERVES & BALANC	URES CES	\$246,266	\$27,365	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563

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

7.22 Calculation of 95 Percent Ad Valorem Proceeds

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

Town of Florida_ Taxing Authority

Calculation 95% ad valorem proceeds:

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

Line 4, Form DR-420 Millage
$$$11,252,100 \times .95 \times 4.4205 \text{ per } $1,000 = $47,253$$

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

Minimum ad valorem proceeds to include in the budget:

\$47,253	4.4205 = miliage rate
\$10,689	1.0000 = voted debt service
\$57,942	Total minimum ad valorem proceeds included in the budget

Millage	Operating	Debt
Proposed	4.4205	1.0000
Tentative/advertised	4.4205	1.0000

7.23 Budget Summary Advertisement

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

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

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

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

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

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

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

7.24 Advertising Time Frame

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

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

Example:

For TRIM advertisements published on Saturday:

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

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

7.25 Mailed Notices

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

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

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

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

7.26 Verbatim Record of Proceedings

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

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

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

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

8.0 Advertisement Examples

8.1 Newspaper Examples

Sunday, September 7, 2025

MOCK NEWS

Newspaper example with fake articles

Issue #45

TRIM Member

Dog of the Decade

From meme to coin

The dog of the year goes to the Shiba Inu. It has gained a large amount of recognition from people all around the world in a short amount of time.

The Shiba Inu is a dog breed that hails from Japan. It was bred to be a hunting dog and does great in the mountains.

It is the most popular and oldest breed in Japan. Back in the 1930s, the Shiba Inu was considered a Natural Monument by Japan.

A cropped picture of a Shiba Inu became a meme and people were spreading it across the globe. Then it became the face of coins.

The first coin was invested in by famous people, and it encouraged the masses to invest as well. It saw a significant increase and a drastic decrease right after.

The second coin tried to be its successor, but it was considered a knock-off. Later, it was advertised by the wealthy and people flocked to it.

People tried to make quick money off its popularity and often ended up with losses. More memes came out during this time to show their support for the coins as well as their frustration.



Pictured: Peanut the Shiba Inu



Aerial of a neighborhood

TRIM Member

Housing Crisis

Property prices have been increasing since the pandemic

Locals believe that investors are the reason for the housing crisis. One local mentioned the houses in their neighborhood have sat empty for months as they are being used as rentals or a vacation home.

About seventy-four percent of the homes in the City of Stone are being used as an investment due to the city being a popular tourist destination. The average price of a home in the City of Stone is \$834,509.

Most of the people working in the City of Stone do not live in the city because they cannot afford a home there. This was not the case fifteen years ago. Only twelve percent of homes were used as rentals and the majority of homeowners used their home as their bermanent address. Fast forward fifteen years and it is quite the opposite. Developers and other investors noticed the city had immense potential to become like other major tourist destinations.

They started investing millions to develop condominiums, apartments, and vacation homes. Other investors would purchase homes and flip them for quick profit.

The population quadrupled within the last decade. With high demand and little supply, house prices have skyrocketed. Locals who have lived in their home for over two decades worry that they may be forced out of their home due to property taxes. Many locals are expected to attend the budget hearings to share their thoughts.

Advertisement Example

Notice of Proposed

Tax Increase

At least a quarter-page, 18point title, adjacent Budget Summary ad, no contradictions, not in legal or classifieds, did not deviate from the language in s. 200.065, F.S.

Page 2

Advertisement Example

Notice of Budget Hearing

No size requirement, adjacent Budget Summary ad, no contradictions, not in legal or classifieds, did not deviate from the language in s. 200.065. F.S.

Page 3

Advertisement Example

Notice of Continuation

Does not require an accompanying ad, not in legal or classifieds

Advertisement Example

Notice of Rescheduled

Hearing

Does not require an accompanying ad, not in legal or classifieds

Page 5

Page 1 =

Page 4

Sunday, September 7, 2025

MOCK NEWS

Issue #45

Tourist Injured at Yellowstone

A little too close for comfort

The unidentified tourist was taking pictures of the bison when they got within 20 feet of the bison. Other visitors warned the person that they should stay farther back, but they refused to listen.

The bison noticed the tourist and charged at them. The tourist started running. They couldn't outrun the bison, and the impact of the hit sent the tourist flying. A couple of park rangers distracted the bison while others went to retrieve the person.

The tourist was airlifted to the nearest hospital. They are in critical condition. Park officials say that before entering the park, visitors are given a lesson on how to behave inside the park.



Yellowstone Park: A family of bison grazing

NOTICE OF PROPOSED TAX INCREASE

The City of Ember has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

- This year's proposed tax levy.....\$49,740

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

> September 9, 2025 5:30 PM

> > at

Chambers Room, City Hall 8 Flame Road, Ember, FL 11111

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

BUDGET SUMMARY

CITY OF EMBER - FISCAL YEAR 2025-2026

THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITY OF EMBER ARE 1.2% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

5.6500
1.0000

V 0080 F0110 1.0000								
ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
Taxes:	Millage per \$1000							
Ad Valorem Taxes	5.6500 47,253							47,253
Ad Valorem Taxes	1.000 (voted debt)		10,689					10,689
Sales And Use Taxes	22,639	8,000						30,639
Charges For Services	13,603	3,313		9,467				26,383
Intergovernmental Revenue	28,982	5,620		20,895		23,685		79,182
Pines & Forfeitures	15,240							15,240
Miscellaneous Revenue	16,994	3,350		9,536			1,415	31,195
Licenses And Permits	15,357	4,667		12,350				32,374
Internal Service Charges	8,388	2,415					11,995	22,698
TOTAL SOURCES	168,356	27,365	10,689	52,249	0	23,685	13,310	295,653
Transfers In	2,235							2,235
Fund Balances/Reserves/Net Assets	75,675							75,675
TOTAL REVENUES, TRANSFERS & BALANCES	\$246,266	\$27,365	\$10,689	\$52,249	0	\$23,685	\$13,310	\$373,563
EXPENDITURES								
General Government	133,500	4,090		18,650				\$156,230
Public Safety	36,063	3,500		13,340				\$52,903
Physical Environment	13,660	200		3,514				\$17,374
Transportation	9,000	3,260		10,055				\$22,3 15
Debt Services	6,650		10,689					\$269,675
Human Services	17,765	15,325		3,450		23,685		\$60,225
Administrative Technology Services							13,310	\$13,310
TOTAL EXPENDITURES	\$216,638	\$26,365	\$10,689	\$49,009	0	\$23,685	\$13,310	\$339,696
Transfers Out				3,239				3,239
Fund Belances/Reserves/Net Assets	29,628	1,000						30,628
TOTAL APPROPRIATED EXPENDITURES	\$246,266	\$27,365	\$10,689	\$52,249	0	\$23,685	\$13,310	\$373,563
TRANSFERS, RESERVES & BALANCES					_	تقان بين	010,010	9575,565
The tentative, adopted, and / or final budgets are o	n itle in the office of ti	he above refere	nced taxing	authority as a	public record.			

= Page 2 =

Sunday, September 7, 2025

MOCK NEWS

Issue #45

TRIM Member Hero Animals

From cat to dog



A randon oa

You often hear of dogs protecting farm animals from coyotes, but have you heard of a cat doing the same?

It happened on a ranch in California. A family of coyotes stopped by at night to feast on chickens.

Butter the cat was sleeping on the roof of the chicken coop when he encountered them. He kicked a bucket of chicken feed onto the coyotes as they were trying to gain entrance into the chicken coop.

They tried to go after Butter, but they couldn't get on the roof and Butter kept swiping his claws at them. The coyotes left after the owner came out of the house. Peachy, Georgia

Dinie the Dachshund is 10-years old. She likes to walk with the neighborhood kids to the bus stop to make sure they are safe. She even stays with them until the bus society.

One morning, a large dog escaped from its yard and headed towards the kids. It was barking and growling, according to the kids that witnessed the incident.

Dixie got in between the kids and the other dog. Dixie tried scaring it off by barking back but she was not a threat to the dog three times her size.

The children escaped unharmed, but the dog managed to bite Dixie multiple times in the legs and abdomen before her humans could help her. She was brought to the animal hospital.

The dog left the scene and ran away. The police and animal control were called. They found the dog at the park and captured it. It was brought to the pound.

The owner was found and notified of the incident. Police are still investigating and have yet to decide if they will file charges.

Dixie became paralyzed and now uses a wheelchair. Dixie's owner says she plans to take the other dog owner to court.



Dixic with wheels

NOTICE OF BUDGET HEARING

The City of Leaf has tentatively adopted a budget for FISCAL YEAR 2025-2026

A public hearing to make a FINAL DECISION on the budget and taxes will be held on:

Wednesday, September 10, 2025

5:01 PM

at

Green Room, City Hall

123 Flower Ave N, Leaf, FL 22222

BUDGET SUMMARY

CITY OF LEAF - FISCAL YEAR 2026
THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITY OF LEAF ARE 3.4% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

П				EXPENDI	TURES				
	General fund Voted fund	5.6500							
П	Voted rund	1.0000							TOTAL
	ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	ALL FUNDS
	Taxes:	Millage per \$1000							
	Ad Valorem Taxes	5.6500 47,253							47,253
	Ad Valorem Taxes	1.000 (voted debt)		10,689					10,689
П	Sales And Use Taxes	22,639	8,000						30,639
П	Charges For Services	13,603	3,313		9,467				26,383
П	Intergovernmental Revenue	28,982	5,620		20,895		23,685		79,182
П	Pines & Forfeitures	15,240							15,240
Ш	Miscellaneous Revenue	16,894	3,350		9,536			1,415	31,195
Ш	Licenses And Permits	15,357	4,667		12,350				32,374
Ш	Internal Service Charges	8,388	2,415					11,895	22,698
Ш	TOTAL SOURCES	168,356	27,365	10,689	52,248	0	23,685	13,310	295,653
Ш	Transfers In	2,235							2,235
Ш	Fund Belances/Reserves/Net Assets								75,675
Ш	TOTAL REVENUES, TRANSFERS &	\$246,266	\$27.365	\$10.689	\$52,248	0	\$23,695	\$13,310	\$373,563
	BALANCES	*,	•,	•,	•		•,	•,	•
	EXPENDITURES	400 500			40.470				****
	General Government	133,500	4,060		18,650				\$156,230
	Public Safety	36,063	3,500		13,340				\$52,903
	Physical Environment	13,660	200		3,514				\$17,374
	Transportation	9,000	3,260		10,055				\$22,3 15
	Debt Services	6,650		10,689	0.450				\$269,675
ш	Human Services	17,765	15,325		3,450		23,685		\$60,225
	Administrative Technology Services							13,310	\$13,310
	TOTAL EXPENDITURES	\$216,638	\$26,365	\$10,689	\$49,009	0	\$23,695	\$13,310	\$339,696
	Transfers Out				3,239				3,239
	Fund Belances/Reserves/Net Assets TOTAL APPROPRIATED	29,628	1,000						30,628
	EXPENDITURES TRANSFERS, RESERVES & BALANCES	\$246,266	\$27,365	\$10,689	\$52,248	0	\$23,695	\$13,310	\$373,563
Ш	The tentative, adopted, and / or final	budgets are on fil	e in the office o	f the above r	eferenced texts	ng authority as a p	ublic record.		

Page 3

Sunday, September 7, 2025

MOCK NEWS

Issue #45



Oranges were harvested at Vong Farm

Fruits of Labor

Can the orange groves be saved?

The number of orange trees producing fruit have been dwindling. Farmers are worried of the upcoming winter as last winter was one of the coldest on record which resulted in many trees dying. This summer has not been easy either. An invasive species called the citrus psyllid has been damaging their trees and are growing in number.

Farmers lost almost 80 percent of their crop this year. Thousands of dollars have been spent on protecting their current orange groves. Some farmers have purchased greenhouses to protect their trees from insects and hope that it can keep the trees warm during the winter. Others have purchased agriculatural drones to spray their groves and crops to help defend against the citrus psyllid.

NOTICE OF CONTINUATION

The Final Budget Hearing held on September 6, 2025, for the Town of Tsunami was recessed and will be continued on:

September 11, 2025

5:45 PM

at

Council Chambers, City Hall

7890 River St. NE, Tsunami, FL 33333

These agricultural drones range anywhere from a few thousand dollars to fifty-thousand dollars. Farmers mention that it is worth investing in as it saves time and is not labor intensive. They can also set the drone to fly at certain times to spray the groves and crops.

Many farmers have purchased more pesticides or insecticides to keep insects at bay. Some farmers have opted for a different method when it comes to removing agricultural pests. They have purchased a machine that will knock the pests off. The pests will go into a container that will be dropped off later at a nearby chicken or duck farm.

A few farmers that liked the idea of not using pesticides or insecticides but couldn't afford the upfront cost of the machines have a contract with chicken or duck farms. Quack Farms has over a thousand ducks and is contracted to release their ducks onto other farms so that their ducks can eat the insects.

Due to warming weather, the farm must have water bins available for the ducks in different spots. They must also provide an area with shade in case the ducks get tired. During the colder months, the ducks still visit the farms. The insects aren't as active when it is cold but farmers like to keep it consistent and have the ducks come by.

Farmers have planted more orange trees in hopes they will last. They said they have learned their lesson and will monitor their trees more closely. While the demand for oranges have shrunken and is expected to decline further, farmers hope the state fruit will eventually make a comeback.

Page 4

Sunday, September 7, 2025

MOCK NEWS



Last Call for Flights

More cancellations ahead of Hurricane Lillia



Florida is currently in a state of emergency due to Hurricane Lillia. Tolls across the state have been suspended. Millions of Floridians have evacuated already while millions more are predicted to leave as Hurricane Lillia nears.

Hurricane Lillia is expected to become a Category 4 hurricane Tuesday morning and make landfall Tuesday night. Some hurricane centers predict it could become a Category 5 hurricane. It is predicted to make landfall the morning of September 9, 2025.

Major airlines Compass, Alpha, and Speedy made announcements last night that they are canceling all flights scheduled to arrive and depart Florida the night of September 8, 2025.

Sunny Airlines still has flights available along the Florida panhandle. All of their flights have been booked in Central and South Florida, but they plan to add morning and afternoon flights to help with evacuations.

Sky Airlines has been focusing its flights to and from Florida. Currently, they have a small number of flights left throughout Florida and plan to include more flights before the wind gusts arrive. They have temporarily waived the checked bag fees, up to two bags, for Florida residents.

Sunshine International Airport has the latest flight. The latest flight out of Florida is a Tropic flight and will leave at 10 p.m. Once the last flight departs, Sunshine International Airport will suspend its operations. It does not know when it will resume operations as it is in Hurricane Lillia's path. It will assess the damage once it is safe to do so. If there is little to no damage, it estimates that the airport will be able to accept flights within the week. If the damage is more severe, then it may take a few months before it can reopen.

NOTICE OF RESCHEDULED HEARING

The Final Budget Hearing adopting a millage rate and budget on September 9, 2025, for the City of Stone is being rescheduled due to Hurricane Lillia.

A rescheduled Final Budget Hearing will be held

September 12, 2025

6:00 PM

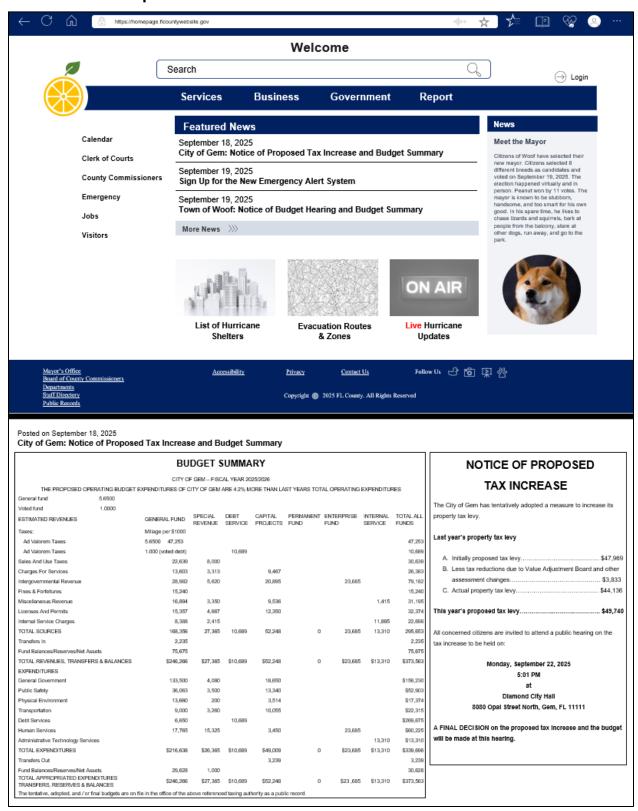
at

Granite City Hall

8765 Ground Way, Stone, FL 44444

= Page 5 =

8.2 Website Example



9.0 Hearing Information and Requirements

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

9.1 Scheduling and Advertising

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

9.2 At the Hearing

- In the hearings, the first substantive issues the taxing authority will discuss are:
 - The percentage increase in millage over the rolled-back rate needed to fund the budget, if any
 - The reasons ad valorem tax revenues are increasing. See line 27 on Form DR-420 for the calculation of the increase over the rolled-back rate (s. 200.065(2)(e)1., F.S.).
- At all hearings, the governing body will hear comments about the proposed tax increase and explain the reasons for the proposed increase over the rolled-back rate.
 The public can speak and ask questions before the governing body adopts any measures.
- At both the tentative and final hearings, the governing body must adopt its millage rate before it adopts a budget (s. 200.065(2)(e)1., F.S.). Include minutes (not the agenda) from the meeting if the order of adoption cannot be determined.
- The taxing authority must adopt the millage rate and budget by separate votes at the advertised hearing.
- For each taxing authority levying a millage, you must publicly read at the hearing before the adoption of the millage levy resolution or ordinance the:
 - Name of the taxing authority
 - Rolled-back rate
 - Percentage of increase over the rolled-back rate (see line 27, Form DR-420, for the calculation)
 - Millage rate to be levied (s. 200.065(2)(e), F.S.)
- If your tentative millage rate is higher than the proposed rate, you must mail each taxpayer a revised *Notice of Proposed Property Tax*. The property appraiser prepares the revised TRIM notice at the taxing authority's expense and mails it 10 to 15 days before the final hearing (s. 200.065(2)(d), F.S.).
- The final millage rate cannot exceed the tentatively adopted millage rate.
- You must complete your TRIM process within 101 days.

9.3 Final Resolution/Ordinance

- The resolution or ordinance must include the:
 - Name of the taxing authority
 - Rolled-back rate
 - Percentage increase over the rolled-back rate
 - Final adopted millage rate
- You cannot levy a millage, other than one approved by referendum, until the governing board of the taxing authority approves the resolution or ordinance to levy (s. 200.065(2) and (4), F.S.).
- If the fiscal year of a local government begins before adoption of a final budget, the taxing authority may spend money under the adopted tentative budget until it adopts a final budget (s. 200.065(2)(q)1., F.S.).
- Taxing authorities must forward the resolution or ordinance adopting the final millage to the property appraiser, the tax collector, and the Department of Revenue within three days after the final budget hearing (s. 200.065(4), F.S.). When submitting an electronic copy of the final millage resolution or ordinance to the Department please use the following email address: TRIM@floridarevenue.com.

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

9.4 Taxing Authorities with Dependent Districts

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

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

9.5 Multi-County Authorities

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

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

9.6 Final Hearing Information

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

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

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

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

Submit the TRIM Compliance package and *Certification of Compliance* (Form DR-487) to the TRIM Compliance section within 30 days after the final hearing via OASYS eTRIM.

10.0 Advertisement Requirements for Notice of Continuation

10.1 Notice of Continuation for Recessed Tentative/Final Hearing

NOTICE OF CONTINUATION

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

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

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

- If the taxing authority recesses the hearing because of circumstances beyond its control, the taxing authority must publish a notice in a newspaper in the county or publicly accessible website.
- The notice will state the time (after 5:00 p.m.), date, and address for the continuation of the hearing.
- The notice cannot be in the legal notices or classified advertising section of the newspaper.
- The taxing authority must hold the continued hearing two to five days after the continuation notice appears.
- The continuation notice does not require any accompanying ads.
- Do not adjourn the hearing. The hearing is to be recessed.
- Include the entire newspaper page or include a copy of the publicly accessible website page and the proof of publication for this advertisement in the *Certification of Compliance* (TRIM package).

10.2 When Executive Order Is Issued Because of State of Emergency

Executive Order

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

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

Department of Revenue Emergency Order

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

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

10.3 Notice of Rescheduled Tentative/Final Hearing for State of Emergency

Example: RESCHEDULED HEARING regular taxing authority

NOTICE OF RESCHEDULED HEARING

The (tentative/final) hearing adopting a millage rate and budget on (hearing date) for the (name of taxing authority) is being rescheduled due to (named storm).

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

(DATE) (TIME) at (MEETING PLACE)

If the taxing authority postpones or reschedules a hearing because of circumstances beyond its control, the taxing authority should publish a notice in a newspaper of circulation in the county or publicly accessible website.

The notice must state the time (after 5:00 p.m.), date, and address for the rescheduled hearing.

The notice cannot be in the legal notices or classified advertising section of the newspaper.

The taxing authority must hold the rescheduled hearing two to five days after the continuation notice appears.

The Notice of Rescheduled Hearing does not require any accompanying ads.

 Include the entire newspaper page or include a copy of the publicly accessible website page and the proof of publication for this advertisement in the *Certification of Compliance* (TRIM package).

11.0 Adoption of Resolution or Ordinance

- The taxing authority cannot levy a millage until its governing body approves a resolution or ordinance.
- The governing body must adopt its tentative or final millage rate before adopting its tentative or final budget. Adopt the millage first, the budget second.
- The adoption of the millage rate and budget resolution or ordinance must be by separate votes.
- The tentative and final resolution or ordinance adopting millage rates must include:
 - The name of the taxing authority
 - The percentage increase over the rolled-back rate (RBR)
 - The calculation of percent change of RBR in line 27, Form DR-420. If the tentative/final millage is lower than the proposed millage (Form DR-420), recalculate the percentage change of RBR.

Calculation: [(tentative/final millage rate ÷ RBR) - 1.00] x 100

- Each millage rate adopted
- The tentatively adopted millage rate must not exceed the proposed millage rate.
- The final millage rate must not exceed the tentatively adopted millage rate.
- The rolled-back rate

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

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

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

11.1 Example for Resolution/Ordinance Adopting a Millage Rate

Include percentage increase over millage rate and RBR.

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

Example: Resolution/Ordinance Number 98-01

Α	A (RESOLUTION/ORDINANCE) OF THE (N	NAME OF TAXING AUTHORITY) OF DDA, ADOPTING THE (TENTATIVE/FINAL)
		COUNTY FOR FISCAL YEAR
	County, Florida, o	ty)of on (Date), adopted Fiscal ng a public hearing as required by Florida Statute
	200.065;	ig a public flearing as required by Florida Statute
pu	WHEREAS, the (name of taxing authority public hearing as required by Florida Statute	ty) ofCounty, Florida, held a e 200.065; and
	County has been	operating purposes not exempt from taxation within certified by the County Property Appraiser to the
(na	name of taxing authority) as \$	·
	NOW, THEREFORE, BE IT RESOLVED County, Florida	
1.	I. The FYoperating millage back rate of%	e rate ismills, which is greater than the rolled- %.
2.	2. The voted debt service millage is	
3.	3. This (resolution/ordinance) will take effect	ct immediately upon its adoption.
Dι	DULY ADOPTED at a public hearing this	Day of
	Time Adopted PM	
		(NAME OF TAXING AUTHORITY) Chairman

ATTEST:

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

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

11.2 Example for Resolution/Ordinance Adopting a Budget

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

Example:

Resolution/Ordinance Number 98-02

A (RESOLUTION/ORDINANCE) OF THE COUNTY, FLO	E <i>(NAME OF TAXING AUTHORITY)</i> OF DRIDA, ADOPTING THE (TENTATIVE/FINAL)
BUDGET FOR FISCAL YEAR	; PROVIDING FOR AN EFFECTIVE DATE.
WHEREAS, the (name of taxing authheld a public hearing as required by Flori	nority) ofCounty, Florida, on ida Statute 200.065; and
	mority) ofCounty, Florida, set mate for the Budget for Fiscal Year in the
NOW, THEREFORE, BE IT RESOLV	VED by the <i>(name of taxing authority)</i> of rida, that:
The Fiscal Year (Tentat	ive/Final) Budget be adopted.
2. This resolution will take effect immed	iately upon its adoption.
DULY ADOPTED at a public hearing this Time Adopted PM	sDay of
	(NAME OF TAXING AUTHORITY)
	Chairman

12.0 Requirements for *Certification of Final Taxable Value* (Form DR-422)

- The county property appraiser certifies the Certification of Final Taxable Value (Form DR-422) to taxing authorities.
 - The final tax roll is certified and the VAB hearing is completed (ss. 193.122 and 200.065(5), F.S.).
 - The final tax roll is certified and the VAB hearing is not completed (ss. 197.323 and 200.065(5), F.S.).
- A certified Form DR-422 should accompany each certified Form DR-420.
- A certified Form DR-422DEBT should accompany each certified Form DR-420DEBT.
- The final adopted millage must be indicated on applicable Section II line(s):
 - (4)a County or Municipal Principal Taxing Authority
 - (4)b Dependent Special District
 - (4)c Municipal Service Taxing Unit (MSTU)
 - (4)d Independent Special District
 - (4)e School District
 - (4)f Water Management District
- The taxing authority completes section II of Form DR-422 and certifies to the property appraiser within three days after receiving Form DR-422 (s. 200.065(5), F.S.).
- Do not delay submitting the TRIM compliance package within 30 days of the final hearing.

13.0 Administrative Adjustment

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

Applicable to all dependent and independent special districts and MSTUs

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

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

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

13.1 Category A: Taxing Authorities without Dependent Districts

Example 24

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

Example 25

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

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

13.1.1 Example 24 - DR-422, Category A

A completed Form DR-422 for a taxing authority with no dependent districts and no administratively adjusted millage rate – Example 24

FLO	RID	DEMENDENT OF KEVE	CERTIFICATIO	N OF FINA	AL TAXABL	E VAI	LUE		Florid	Rule 12E da Administrati Effect Pro	ve Co
Yea	ır:		County:		ls VAB still in ses	sion?	Yes		No		
		Authority:			Check type:						
	, mple				School Dist		Count		Municipality		
					✓ Independer Check type:	nt Special	District	\	Water Mana	gement Distr	ict
Taxi	ing A	uthority:			✓ Principal Au	thority			MSTU		
					Dependent S	Special D	istrict		Water Manage	ement District	Basir
SEC	TION	NI: COM	PLETED BY PROPERT	Y APPRAIS	ER						
1.	Curre	nt year gross	taxable value from Line	4, Form DR-42	20			\$		11,252,100	(1)
2.	Final	urrent year o	gross taxable value from F	orm DR-403	Series			\$		11,360,340	(2
3.	Perce	ntage of char	nge in taxable value (Line)	2 divided by Lin	e 1, minus 1, m	ultiplied	by 100)			.96 %	(3
Tho	tavino	authority m	ust complete this form an	d return it to th	ne property ann	raicar h			A.M.,		
THE	taxing							ime		date	
		Property A	ppraiser Certification	I certify the	taxable value	s above	e are corre	ct to th	e best of r	my knowle	dge
	IGN	Signature of	f Property Appraiser :			Date:					
H	ERE		f Property Appraiser : IPLETED BY TAXING	AUTHORITY	′	Date:					
SEC If thi	ERE CTION MILLA is port	NII: COM	IPLETED BY TAXING DOPTED BY RESOLUTION orm is not completed in full x year. If any line is inappl	N OR ORDINA your taxing au icable, enter N	NCE AT FINAL of thority will be of A or -0	BUDGE denied T	ET HEARIN TRIM certific	cation ar		3 44 45	
SEC If this levy	ERE CTION MILLA is port privile	NII: COM AGE RATE AD ion of the for ege for the ta	IPLETED BY TAXING DOPTED BY RESOLUTION orm is not completed in full x year. If any line is inappl Non-Voted Ope	N OR ORDINA your taxing au icable, enter N erating Millage	NCE AT FINAL of thority will be of A or -0	BUDGE denied T	ET HEARIN TRIM certific	cation ar	nd possibly	lose its mil	lage
SEC If this levy	ERE CTION MILLA is port privile	GE RATE AD ion of the for ege for the ta	IPLETED BY TAXING DOPTED BY RESOLUTION IN is not completed in full x year. If any line is inappl Non-Voted Ope ipal principal taxing aut	N OR ORDINA your taxing au icable, enter N erating Millage	NCE AT FINAL of thority will be of A or -0	BUDGE denied T	ET HEARIN	cation ar	nd possibly	per \$1,000	lage (4a
SEC If thi levy 4a.	ERE CTION MILLA is port privile Coun Depe	II: COM GERATE AD ion of the for ege for the ta ty or munici ndent speci	IPLETED BY TAXING DOPTED BY RESOLUTION IN is not completed in full x year. If any line is inappl Non-Voted Ope ipal principal taxing aut ial district	N OR ORDINA your taxing au icable, enter N erating Millage	NCE AT FINAL of thority will be of A or -0	BUDGE denied T	ET HEARIN	cation ar	nd possibly	per \$1,000 per \$1,000	(4a
SEC If this levy 4a. 4b. 4c.	ERE CTION MILLA is port privile Coun Depe Munic	II: COM GE RATE AD ion of the for ege for the ta ty or munici ndent speci cipal service	IPLETED BY TAXING DOPTED BY RESOLUTION on is not completed in full ax year. If any line is inappl Non-Voted Ope ipal principal taxing aut ial district e taxing unit (MSTU)	N OR ORDINA your taxing au icable, enter N erating Millage	NCE AT FINAL of thority will be of A or -0	BUDGE denied T	ET HEARIN	cation ar	nd possibly	per \$1,000 per \$1,000 per \$1,000	(4a (4b
SEC N If thi levy 4a. 4b. 4c. 4d.	CTION MILLA is port privile Coun Depe Munic Indep	NII: COM AGE RATE AD ion of the for ege for the ta ty or munici undent speci cipal service pendent Spe	IPLETED BY TAXING DOPTED BY RESOLUTION IN is not completed in full x year. If any line is inappl Non-Voted Ope ipal principal taxing aut ial district	N OR ORDINA your taxing au icable, enter N erating Millage	NCE AT FINAL uthority will be o /A or -0 e Rate (from re	BUDGE denied T	T HEARIN RIM certific	cation ar	nd possibly	per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4b (4c
SEC N If thi levy 4a. 4b. 4c. 4d.	CTION MILLA is port privile Coun Depe Munic Indep	II: COM GE RATE AD ion of the for ege for the ta ty or munici ndent speci cipal service	IPLETED BY TAXING DOPTED BY RESOLUTION on is not completed in full ax year. If any line is inappl Non-Voted Ope ipal principal taxing aut ial district e taxing unit (MSTU)	N OR ORDINA your taxing au icable, enter N erating Millage	NCE AT FINAL uthority will be o /A or -0 e Rate (from re	BUDGE denied T esolutio	T HEARIN RIM certifi n or ordin	cation ar	nd possibly	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4b (4c
SEC N If thi levy 4a. 4b. 4c. 4d.	CTION MILLA is port privile Coun Depe Munic Indep	NII: COM AGE RATE AD ion of the for ege for the ta ty or munici undent speci cipal service pendent Spe	IPLETED BY TAXING DOPTED BY RESOLUTION on is not completed in full ax year. If any line is inappl Non-Voted Ope ipal principal taxing aut ial district e taxing unit (MSTU)	N OR ORDINA your taxing au icable, enter N erating Millage	NCE AT FINAL uthority will be o /A or -0 e Rate (from re	BUDGE denied T esolutio	T HEARIN RIM certific on or ordin ocal Effort tal Outlay	cation ar	nd possibly	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4b (4c
SEC N If thi levy 4a. 4b. 4c. 4d.	CTION MILLA is port privile Coun Depe Munic Indep	NII: COM AGE RATE AD ion of the for ege for the ta ty or munici undent speci cipal service pendent Spe	IPLETED BY TAXING DOPTED BY RESOLUTION on is not completed in full ax year. If any line is inappl Non-Voted Ope ipal principal taxing aut ial district e taxing unit (MSTU)	N OR ORDINA your taxing at icable, enter N, erating Millage thority	NCE AT FINAL uthority will be o /A or -0 e Rate (from re	BUDGE denied T esolutio	THEARIN RIM certific on or ordin ocal Effort tal Outlay Operating	cation ar	nd possibly	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4b (4c
SEC N If thi levy 4a. 4b. 4c. 4d.	CTION MILLA is port privile Coun Depe Munic Indep	NII: COM AGE RATE AD ion of the for ege for the ta ty or munici undent speci cipal service pendent Spe	IPLETED BY TAXING DOPTED BY RESOLUTION on is not completed in full ax year. If any line is inappl Non-Voted Ope ipal principal taxing aut ial district e taxing unit (MSTU)	N OR ORDINA your taxing at icable, enter N, erating Millage thority	NCE AT FINAL uthority will be o /A or -0 e Rate (from re	BUDGE denied T esolutio	THEARIN RIM certific on or ordin ocal Effort tal Outlay Operating	cation ar	nd possibly	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4b (4c
SEC N If thi levy 4a. 4b. 4c. 4d.	CTION MILLA is port privile Coun Depe Munic Indep	NII: COM AGE RATE AD ion of the for ege for the ta ty or munici undent speci cipal service pendent Spe	IPLETED BY TAXING DOPTED BY RESOLUTION on is not completed in full ax year. If any line is inappl Non-Voted Ope ipal principal taxing aut ial district e taxing unit (MSTU)	N OR ORDINA your taxing at icable, enter N, erating Millage thority	NCE AT FINAL uthority will be o 'A or -0 e Rate (from re Requ Discreti scretionary Capi	BUDGE denied T esolutio Capit donary C ital Impr	THEARIN RIM certific on or ordin ocal Effort tal Outlay Operating	cation ar	nd possibly	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	
SEC N If thi levy 4a. 4b. 4c. 4d. 4e.	COUNT Depe	NII: COM AGE RATE AD ion of the for ege for the ta ty or munici undent speci cipal service pendent Spe	IPLETED BY TAXING DOPTED BY RESOLUTION or is not completed in full x year. If any line is inappl Non-Voted Ope ipal principal taxing aut ial district e taxing unit (MSTU) ecial District	N OR ORDINA your taxing at icable, enter N, erating Millage thority	NCE AT FINAL uthority will be o 'A or -0 e Rate (from re Requ Discreti scretionary Capi	BUDGE denied T esolution Capit onary C ital Impr	THEARIN RIM certifican or or ordin ocal Effort tal Outlay Operating rovement	cation ar	nd possibly	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4b (4c
SEC N If thi levy 4a. 4b. 4c. 4d. 4e.	CTION MILLA is portivité Coun Depe Muni Indep Schoo	II : COM IGE RATE AD IGO of the for Ige for the ta Ity or munici- Indent speci- Cipal service Dendent Speci- Dendent S	IPLETED BY TAXING DOPTED BY RESOLUTION on is not completed in full x year. If any line is inappl Non-Voted Ope ipal principal taxing aut ial district e taxing unit (MSTU) ecial District	N OR ORDINA your taxing au icable, enter N, erating Millage thority	NCE AT FINAL uthority will be o 'A or -0 e Rate (from re Requ Discreti scretionary Capi	BUDGE denied T esolution Capit onary C ital Impr	THEARIN RIM certific on or ordin ccal Effort tal Outlay Departing rovement ad Millage strict Levy Basin	ance)	nd possibly	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(44 (44 (4c (4c
SEC N If thi levy 4a. 4b. 4c. 4d. 4e.	CTION MILLA is portivité Coun Depe Muni Indep Schoo	II : COM IGE RATE AD IGO of the for Ige for the ta Ity or munici- Indent speci- Icipal service Icipal service Icipal service Icipal district	IPLETED BY TAXING DOPTED BY RESOLUTION or is not completed in full x year. If any line is inappl Non-Voted Ope ipal principal taxing aut ial district e taxing unit (MSTU) ecial District	N OR ORDINA your taxing au icable, enter N, erating Millage thority	NCE AT FINAL uthority will be o 'A or -0 e Rate (from re Requ Discreti scretionary Capi	BUDGE denied T esolution Capit onary C ital Impr	THEARIN RIM certific on or ordin ccal Effort tal Outlay Departing rovement ad Millage strict Levy Basin	ance)	nd possibly	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(44 (44 (4c (4c

Tax	king A	Authority :			R.	R-422 5/13 age 2
		ES, MUNICIPALITIES, SCHOOLS, and WAT ge on Line 3 is greater than plus or minus 1		djust the non-vot	ed millage rate only	if the
5.	Unad (Line	ljusted gross ad valorem proceeds 1 multiplied by Line 4a, 4e, or 4f as applicabl	e, divided by 1,000)	\$		(5)
6.	Adjus (Line	sted millage rate (Only if Line 3 is greater th 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 1%)		per \$1000	(6)
		DEPENDENT SPECIAL DISTRICTS , and IN entage on Line 3 is greater than plus or min		adjust the non-v	oted millage rate on	ly if
7.	Unad (Line	ljusted gross ad valorem proceeds 1 <i>multiplied by Line 4b, 4c, or 4d as applicab</i>	le, divided by 1,000)	\$		(7)
8.		sted Millage rate (Only if Line 3 is greater th 7 divided by Line 2, multiplied by 1,000)	nan plus or minus 3%)		per \$1000	(8)
	s	Taxing Authority Certification	I certify the millages and rates are correct comply with the provisions of s. 200.065 200.081, F.S.			
	l G	Signature of Chief Administrative Officer	Date :			
	N	Title:	Contact Name a	nd Contact Title :		
H E R		Mailing Address :	Physical Addres	Physical Address :		
	E	City, State, Zip:	Phone Number	: Fax	x Number :	

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

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

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

13.1.2 Example 25 - DR-422, Category A

For a taxing authority with no dependent districts and opting to use the administratively adjusted millage rate – Example 25

FLORII	DEPARTMENT OF RET	CERTIFICATIO	N OF FIN	AL TAXABL	E VAL	.UE		Flo	Rule 12E rida Administrati Effect Pro	ve C
Year:	(County:		Is VAB still in ses	sion?	Yes		No		
Principa	al Authority:			Check type:						
Exampl	e 25			School Distr		County		Municipal		
Taving	Authority:			✓ Independen	t Special	District		water mai	nagement Distr	rict
raxing	Authority:			✓ Principal Aut	hority			MSTU		
				Dependent S	pecial D	strict		Water Mana	agement District	Basi
SECTIO	ONI: COMPI	LETED BY PROPERT	Y APPRAIS	SER						
1. Curr	ent year gross ta	exable value from Line 4	Form DR-4	120			\$		394,813,106	(1
		oss taxable value from F					\$		402,104,556	
		je in taxable value (Line 2	21 22 24 2		ultiplied		*		1.85 %	(3
		Section of the sectio						A.M.,		,,
The taxir	ng authority mus	st complete this form and	return it to	the property appr	raiser by	ti	me		date	
	Property App	praiser Certification	I certify th	e taxable values	above	are corre	ct to tl	ne best o	f my knowle	dge
SIGN HERE	Signature of P	Property Appraiser :	1		Date:					
		PLETED BY TAXING A			BUDGE	T HEARING	G UND	DER s. 200	0.065(2)(d), F	S.
MILL If this po	AGE RATE ADO		OR ORDINA your taxing a cable, enter t	ANCE AT FINAL I authority will be d N/A or -0	lenied T	RIM certific	ation a		9 11. 11.	
MILL If this po levy priv	AGE RATE ADO	DPTED BY RESOLUTION is not completed in full year. If any line is inappli	I OR ORDIN, your taxing a cable, enter I rating Milla	ANCE AT FINAL I authority will be d N/A or -0	lenied T	RIM certific	ation a		9 11. 11.	lage
MILL If this po levy priv	AGE RATE ADO	OPTED BY RESOLUTION is not completed in full year. If any line is inappli Non-Voted Oper al principal taxing autl	I OR ORDIN, your taxing a cable, enter I rating Milla	ANCE AT FINAL I authority will be d N/A or -0	lenied T	RIM certific	ation a		oly lose its mil	lage (4
MILL If this po levy priv 4a. Cou 4b. Dep	AGE RATE ADO rtion of the form ilege for the tax inty or municip pendent special	OPTED BY RESOLUTION is not completed in full year. If any line is inappli Non-Voted Oper al principal taxing autl	I OR ORDIN, your taxing a cable, enter I rating Milla	ANCE AT FINAL I authority will be d N/A or -0	lenied T	RIM certific	ation a		per \$1,000	(4 (4
MILL If this polevy priv 4a. Coul 4b. Dep 4c. Mur	AGE RATE ADO rtion of the form ilege for the tax inty or municip pendent special	OPTED BY RESOLUTION In is not completed in full year. If any line is inappli Non-Voted Oper I principal taxing auti I district Exaxing unit (MSTU)	I OR ORDIN, your taxing a cable, enter I rating Milla	ANCE AT FINAL I authority will be d N/A or -0	lenied T	RIM certific	ation a		per \$1,000 per \$1,000	(4 (4 (4
MILL If this polevy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde	AGE RATE ADO rtion of the form ilege for the tax anty or municip pendent special nicipal service t	OPTED BY RESOLUTION In is not completed in full year. If any line is inappli Non-Voted Oper I principal taxing auti I district Exaxing unit (MSTU)	I OR ORDIN, your taxing a cable, enter I rating Milla	ANCE AT FINAL I authority will be d N/A or -0 ge Rate (from res	lenied Ti	RIM certific	ation a	and possib	per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4
MILL If this polevy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde	AGE RATE ADO rtion of the form ilege for the tax inty or municip pendent special nicipal service to ependent Special	OPTED BY RESOLUTION In is not completed in full year. If any line is inappli Non-Voted Oper I principal taxing auti I district Exaxing unit (MSTU)	I OR ORDIN, your taxing a cable, enter I rating Milla	ANCE AT FINAL I authority will be d N/A or -0 ge Rate (from res	lenied Ti solution	RIM certific	ation a	and possib	per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4
MILL If this polevy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde	AGE RATE ADO rtion of the form ilege for the tax inty or municip pendent special nicipal service to ependent Special	OPTED BY RESOLUTION In is not completed in full year. If any line is inappli Non-Voted Oper I principal taxing auti I district Exaxing unit (MSTU)	I OR ORDIN, your taxing a cable, enter I rating Milla	ANCE AT FINAL I authority will be d N/A or -0 ge Rate (from res	solution ired Lo	n or ordina	ation a	and possib	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4
MILL If this polevy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde	AGE RATE ADO rtion of the form ilege for the tax inty or municip pendent special nicipal service to ependent Special	OPTED BY RESOLUTION In is not completed in full year. If any line is inappli Non-Voted Oper I principal taxing auti I district Exaxing unit (MSTU)	I OR ORDIN, your taxing a cable, enter I rating Milla hority	ANCE AT FINAL I authority will be d N/A or -0 ge Rate (from res	ired Lo	n or ordina cal Effort al Outlay	ation a	and possib	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4
MILL If this polevy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde	AGE RATE ADO rtion of the form ilege for the tax inty or municip pendent special nicipal service to ependent Special	OPTED BY RESOLUTION In is not completed in full year. If any line is inappli Non-Voted Oper I principal taxing auti I district Exaxing unit (MSTU)	I OR ORDIN, your taxing a cable, enter I rating Milla hority	ANCE AT FINAL I authority will be d N/A or -0 ge Rate (from res Requ	ired Lo	n or ordina cal Effort al Outlay	ation a	and possib	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4
MILL If this polevy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde	AGE RATE ADO rtion of the form ilege for the tax inty or municip pendent special nicipal service to ependent Special	OPTED BY RESOLUTION In is not completed in full year. If any line is inappli Non-Voted Oper I principal taxing auti I district Exaxing unit (MSTU)	I OR ORDIN, your taxing a cable, enter I rating Milla hority	ANCE AT FINAL In authority will be do N/A or -0 ge Rate (from research Required Discretionary Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Cap	ired Lo Capit Canary C tal Impr	n or ordina cal Effort al Outlay	ation a	and possib	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	
MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde 4e. Sch	AGE RATE ADO rtion of the form ilege for the tax inty or municip pendent special nicipal service to ependent Specia	OPTED BY RESOLUTION I is not completed in full year. If any line is inappli Non-Voted Oper I principal taxing auti I district Eaxing unit (MSTU) I al District	I OR ORDIN, your taxing a cable, enter I rating Milla hority	ANCE AT FINAL In authority will be do N/A or -0 ge Rate (from research Required Discretionary Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Cap	ired Loc Capit onary C tal Impr	cal Effort al Outlay perating	ation a	and possib	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4
MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde 4e. Sch	AGE RATE ADO rtion of the form ilege for the tax inty or municip pendent special nicipal service t ependent Speci ool district	OPTED BY RESOLUTION I is not completed in full year. If any line is inappli Non-Voted Oper I principal taxing auti I district Eaxing unit (MSTU) I al District	I OR ORDIN, your taxing a cable, enter I rating Milla hority	ANCE AT FINAL In authority will be do N/A or -0 ge Rate (from research Required Discretionary Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Cap	ired Loc Capit onary C tal Impr	cal Effort al Outlay operating ovement	ation a	and possib	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4
MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde 4e. Sch 4f. Wat	AGE RATE ADC rtion of the form ilege for the tax inty or municip bendent special nicipal service t ependent Speci ool district	OPTED BY RESOLUTION I is not completed in full year. If any line is inappli Non-Voted Oper I principal taxing auti I district Eaxing unit (MSTU) I al District	I OR ORDIN, your taxing a cable, enter I rating Milla hority	ANCE AT FINAL In authority will be do N/A or -0 ge Rate (from research Required Discretionary Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Capital Cap	ired Loc Capit onary C tal Impr	cal Effort al Outlay eperating ovement d Millage trict Levy Basin	ation a	9.9900	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4 (4

king A	Authority:				R.	R-422 5/13 age 2
	DECIMAL CONTRACTOR OF THE CONT		Contract the second contract of the second co	ne non-v	roted millage rate only	if the
Unad (Line	ljusted gross ad valorem proceeds 1 multiplied by Line 4a, 4e, or 4f as applicabl	e , divided by 1,000)		\$		(5)
		han plus or minus 1%)		per \$1000	(6)
	The transfer of the second second second second second second second second second second second second second			the nor	n-voted millage rate on	ly if
		le, divided by 1,000)		\$		(7)
		nan plus or minus 3%)		per \$1000	(8)
s	Taxing Authority Certification					
I G	Signature of Chief Administrative Officer :					
N	Title:		Contact Name and Con	itact Titl	e:	
H E R	Mailing Address :		Physical Address :			
E	City, State, Zip :		Phone Number :	F	ax Number :	
	Untile centage Unad (Line Adjuutine Tus, I perce Unad (Line Adjuutine S I G N)	Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4e, or 4f as applicable) Adjusted millage rate (Only if Line 3 is greater the striction of	UNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT Ecentage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.: Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000) Adjusted millage rate (Only if Line 3 is greater than plus or minus 1% (Line 5 divided by Line 2 multiplied by 1,000) TUS, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL Percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3% (Line 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification S Signature of Chief Administrative Officer: H E Mailing Address:	UNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the centage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S) Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000) Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) (Line 5 divided by Line 2 multiplied by 1,000) TUS, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.) Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) (Line 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification Signature of Chief Administrative Officer: Contact Name and Contac	UNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-vecentage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S) Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000) Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) (Line 5 divided by Line 2 multiplied by 1,000) TUS, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the nor percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.) Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) \$ Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) (Line 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification S Signature of Chief Administrative Officer: Date: Contact Name and Contact Titl H E Mailing Address: Physical Address:	UNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage rate only centage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S) Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000) Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) (Line 5 divided by Line 2 multiplied by 1,000) Per \$1000 TUS, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate on percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.) Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) (Line 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification S Signature of Chief Administrative Officer: Date: Title: Contact Name and Contact Title: Mailing Address: Physical Address:

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

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

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

13.2 Category B: Taxing Authorities with Dependent Districts

Example 26

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

Example 27

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

New Levy with Dependent Districts

Example 28

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

Example 29

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

13.2.1 Example 26 - DR-422, Category B

A completed Form DR-422 for a principal authority that has a dependent district – Example 26

FLORID	Б ерактики		
Year:	County:	Is VAB still in session? Yes No	
	I Authority:	Checktype:	
Example	26	School District	
		Independent Special District Water Management Dis	trict
Taxing P	Authority:	Principal Authority MSTU	
		Dependent Special District Water Management District	t Basir
SECTIO	NI: COMPLETED BY PROPERT	Y APPRAISER	
1. Curre	ent year gross taxable value from Line 4	t, Form DR-420 \$ 2,056,775,25) (1
	current year gross taxable value from F		-
3. Perce	entage of change in taxable value (Line 2	2 divided by Line 1, minus 1, multiplied by 100) .02 9	6 (3
The tayin	g authority must complete this form and	d return it to the property appraiser by	
THE CANTI		date date	
	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowl	edge
SIGN	Signature of Property Appraiser :	Date :	
HERE SECTIO	N II:COMPLETED BY TAXING	AUTHORITY	
HERE SECTIO MILLA If this por	N II : COMPLETED BY TAXING A	AUTHORITY NOR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), your taxing authority will be denied TRIM certification and possibly lose its m	
SECTIO MILLA If this por levy privil	N II: COMPLETED BY TAXING AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full lege for the tax year. If any line is inappli Non-Voted Ope	AUTHORITY NOR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), your taxing authority will be denied TRIM certification and possibly lose its m icable, enter N/A or -0 rating Millage Rate (from resolution or ordinance)	
SECTIO MILLA If this por levy privil	N II: COMPLETED BY TAXING AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full lege for the tax year. If any line is inappli	AUTHORITY NOR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), your taxing authority will be denied TRIM certification and possibly lose its m icable, enter N/A or -0 rating Millage Rate (from resolution or ordinance)	illage
HERE SECTIO MILL If this por levy privil 4a. Cour	N II: COMPLETED BY TAXING AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full lege for the tax year. If any line is inappli Non-Voted Ope	AUTHORITY NOR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), your taxing authority will be denied TRIM certification and possibly lose its m icable, enter N/A or -0 rating Millage Rate (from resolution or ordinance)	illage (4a
HERE SECTIO MILLA If this por levy privil 4a. Cour 4b. Depot 4c. Mun	N II: COMPLETED BY TAXING AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full lege for the tax year. If any line is inappli Non-Voted Openty or municipal principal taxing autendent special district icipal service taxing unit (MSTU)	AUTHORITY N OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), your taxing authority will be denied TRIM certification and possibly lose its m cable, enter N/A or -0 rating Millage Rate (from resolution or ordinance) hority 3.6336 per \$1,000	(4a
HERE SECTIO MILL If this por levy privil 4a. Cour 4b. Depo	N II: COMPLETED BY TAXING AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full lege for the tax year. If any line is inappli Non-Voted Ope nty or municipal principal taxing autendent special district	AUTHORITY NOR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), your taxing authority will be denied TRIM certification and possibly lose its m cable, enter N/A or -0 rating Millage Rate (from resolution or ordinance) hority 3.6336 per \$1,000 per \$1,000 per \$1,000	(4a (4b
HERE SECTIO MILLA If this por levy privil 4a. Cour 4b. Depe 4c. Mun 4d. Inde	N II: COMPLETED BY TAXING AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full lege for the tax year. If any line is inappli Non-Voted Openty or municipal principal taxing autendent special district icipal service taxing unit (MSTU)	AUTHORITY N OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), your taxing authority will be denied TRIM certification and possibly lose its micable, enter N/A or -0 rating Millage Rate (from resolution or ordinance) hority 3.6336 per \$1,000 per \$1,000	(4a (4b (4c
HERE SECTIO MILLA If this por levy privil 4a. Cour 4b. Depe 4c. Mun 4d. Inde	N II: COMPLETED BY TAXING AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full lege for the tax year. If any line is inapplied Non-Voted Opeinty or municipal principal taxing autendent special district icipal service taxing unit (MSTU) pendent Special District	AUTHORITY N OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), your taxing authority will be denied TRIM certification and possibly lose its micable, enter N/A or -0 rating Millage Rate (from resolution or ordinance) hority 3.6336 per \$1,000 per \$1,000 per \$1,000 Required Local Effort Capital Outlay per \$1,000	(4a (4b (4c (4c
HERE SECTIO MILLA If this por levy privil 4a. Cour 4b. Depe 4c. Mun 4d. Inde	N II: COMPLETED BY TAXING AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full lege for the tax year. If any line is inapplied Non-Voted Opeinty or municipal principal taxing autendent special district icipal service taxing unit (MSTU) pendent Special District	AUTHORITY N OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), your taxing authority will be denied TRIM certification and possibly lose its m cable, enter N/A or -0 rating Millage Rate (from resolution or ordinance) hority 3.6336 per \$1,000 per \$1,000 per \$1,000 Required Local Effort Capital Outlay Discretionary Operating POSSIBLE SERVICE SE	(4a (4b (4c (4c (4c
HERE SECTIO MILLA If this por levy privil 4a. Cour 4b. Depe 4c. Mun 4d. Inde	N II: COMPLETED BY TAXING AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full lege for the tax year. If any line is inapplied Non-Voted Opeinty or municipal principal taxing autendent special district icipal service taxing unit (MSTU) pendent Special District	AUTHORITY N OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), your taxing authority will be denied TRIM certification and possibly lose its micable, enter N/A or -0 rating Millage Rate (from resolution or ordinance) hority 3.6336 per \$1,000 per \$1,000 per \$1,000 Required Local Effort Capital Outlay per \$1,000	(4a (4b (4c (4c (4c
HERE SECTIO MILLA If this por levy privil 4a. Cour 4b. Depe 4c. Mun 4d. Inde	N II: COMPLETED BY TAXING AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full lege for the tax year. If any line is inapplied Non-Voted Opeinty or municipal principal taxing autendent special district icipal service taxing unit (MSTU) pendent Special District	AUTHORITY N OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), your taxing authority will be denied TRIM certification and possibly lose its micable, enter N/A or -0 rating Millage Rate (from resolution or ordinance) hority 3.6336 per \$1,000 per \$1,000 per \$1,000 Required Local Effort per \$1,000 Capital Outlay per \$1,000 Discretionary Operating per \$1,000 Discretionary Capital Improvement per \$1,000	(4a) (4c) (4c) (4c)
HERE SECTIO MILLA If this por levy privil 4a. Cour 4b. Depo 4c. Mun 4d. Inde 4e. Scho	N II : COMPLETED BY TAXING AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full lege for the tax year. If any line is inappli Non-Voted Ope nty or municipal principal taxing autendent special district icipal service taxing unit (MSTU) pendent Special District ool district	AUTHORITY N OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), your taxing authority will be denied TRIM certification and possibly lose its m cable, enter N/A or -0 rating Millage Rate (from resolution or ordinance) hority 3.6336 per \$1,000 per \$1,000 per \$1,000 Required Local Effort Capital Outlay Discretionary Operating Discretionary Capital Improvement Additional Voted Millage per \$1,000	(4c) (4c) (4e)
HERE SECTIO MILLA If this por levy privil 4a. Cour 4b. Depo 4c. Mun 4d. Inde 4e. Scho	N II: COMPLETED BY TAXING AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full lege for the tax year. If any line is inapplied Non-Voted Opeinty or municipal principal taxing autendent special district icipal service taxing unit (MSTU) pendent Special District	AUTHORITY NOR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), your taxing authority will be denied TRIM certification and possibly lose its m cable, enter N/A or -0 rating Millage Rate (from resolution or ordinance) hority 3.6336 per \$1,000 per \$1,000 per \$1,000 Required Local Effort Capital Outlay Discretionary Operating Discretionary Capital Improvement Additional Voted Millage District Levy per \$1,000	(42 (44 (44 (44 (44 (44 (44 (44 (44 (44
HERE SECTIO MILL If this por levy privil 4a. Cour 4b. Depe 4c. Mun 4d. Inde 4e. Scho	NII: COMPLETED BY TAXING AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full lege for the tax year. If any line is inapplicated in the lege for the lege	AUTHORITY NOR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), your taxing authority will be denied TRIM certification and possibly lose its m cable, enter N/A or -0 rating Millage Rate (from resolution or ordinance) hority 3.6336 per \$1,000 per \$1,000 per \$1,000 Required Local Effort Capital Outlay Discretionary Operating Discretionary Capital Improvement Additional Voted Millage District Levy Per \$1,000 Per \$1,	(44) (44) (44) (44) (44) (44)
HERE SECTIO MILL If this por levy privil 4a. Cour 4b. Depe 4c. Mun 4d. Inde 4e. Scho	N II : COMPLETED BY TAXING AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full lege for the tax year. If any line is inappli Non-Voted Ope nty or municipal principal taxing autendent special district icipal service taxing unit (MSTU) pendent Special District ool district	AUTHORITY NOR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), your taxing authority will be denied TRIM certification and possibly lose its m cable, enter N/A or -0 rating Millage Rate (from resolution or ordinance) hority 3.6336 per \$1,000 per \$1,000 per \$1,000 Required Local Effort Capital Outlay Discretionary Operating Discretionary Capital Improvement Additional Voted Millage District Levy Per \$1,000 Per \$1,	(44) (44) (44) (44) (44) (44)

Taxi	ng A	uthority :				R.	R-422 5/13 age 2	
		S, MUNICIPALITIES, SCHOOLS, and WAT ge on Line 3 is greater than plus or minus 1			he non	-voted millage rate only	if the	
		justed gross ad valorem proceeds 1 multiplied by Line 4a, 4e, or 4f as applicabl	e , divided by 1,000)		\$		(5)	
		sted millage rate (Only if Line 3 is greater th 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 1%			per \$1000	(6)	
		EPENDENT SPECIAL DISTRICTS, and IN ntage on Line 3 is greater than plus or min		, ,	t the no	on-voted millage rate on	ly if	
		justed gross ad valorem proceeds 1 multiplied by Line 4b, 4c, or 4d as applicab	le, divided by 1,000)		\$		(7)	
		sted Millage rate (Only if Line 3 is greater th 7 divided by Line 2, multiplied by 1,000)	nan plus or minus 3%)			per \$1000	(8)	
	s	Taxing Authority Certification I certify the millages and rates are correct to the comply with the provisions of s. 200.065 and to 200.081, F.S.						
Ċ	l G	Signature of Chief Administrative Officer :				Date :		
,	V	Mailing Address :		Contact Name and Co	ntact Ti	tle:		
E	H E R			Physical Address :				
E	E	City, State, Zip :		Phone Number :		Fax Number :		

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

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

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

13.2.2 Example 27 - DR-422, Category B

For a dependent district that files with a principal authority – Example 27

FLOR	ADD	CERTIFICAT	ION OF FINA	L TAXABL	E VAI	LUE		Florida Administr Eff	DR R.: 2D-16 ative C ective : Provisi
Year:		County:	Is	VAB still in se	ssion?	Yes		No	
Princi	pal Authority	4 *	C	heck type:					
Exami	ple 27			School Dist		✓ County		Municipality	
				Independer	nt Special	District		Water Management Di	strict
Taxing	g Authority:			heck type : Principal Au	thority			MSTU	
			ا	✓ Dependent		istrict	Ξ,	Water Management Distr	ct Bas
SECTI	ION I : COI	MPLETED BY PROPE	RTY APPRAISE	R					
1. Cu	urrent year gro	ss taxable value from Lir	e 4, Form DR-420	0			\$	694,675,44	5 (
2. Fir	nal current yea	r gross taxable value fro	n Form DR-403 S	eries			\$	699,230,44	2 (2
3. Pe	ercentage of ch	ange in taxable value (Li	ne 2 divided by Line	1, minus 1, m	ultiplied	by 100)		.66	% (.
The sec					uninau las			A.M.,	
The tax	xing authority	nust complete this form	and return it to the	e property app	raiser by	t	ime	da	e
	Property	Appraiser Certificatio	n I certify the	taxable value	s above	are corre	ct to th	e best of my know	ledge
SIGN	N Signature	of Property Appraiser :			Date:				
HER!	ION II : CO	MPLETED BY TAXIN		NCE AT FINAL			G UND	ER s. 200.065(2)(d)	, F.S.
SECTI MII If this p	ION II: CO LLAGE RATE A	MPLETED BY TAXIN ADOPTED BY RESOLUT orm is not completed in tax year. If any line is ina	ION OR ORDINAN full your taxing aut oplicable, enter N/	thority will be o	BUDGE denied T	T HEARIN	cation a		
SECTI MII If this p levy pr	ION II: CO LLAGE RATE A portion of the frivilege for the	MPLETED BY TAXIN ADOPTED BY RESOLUT orm is not completed in tax year. If any line is ina Non-Voted C	ION OR ORDINAN full your taxing aut oplicable, enter N// operating Millage	thority will be o	BUDGE denied T	T HEARIN	cation a		
SECTI MII If this p levy pr	ION II: CO LLAGE RATE / portion of the frivilege for the	MPLETED BY TAXIN ADOPTED BY RESOLUT orm is not completed in tax year. If any line is ina Non-Voted C icipal principal taxing	ION OR ORDINAN full your taxing aut oplicable, enter N// operating Millage	thority will be o	BUDGE denied T	T HEARIN	cation a		illage
MIII If this plevy pride 4a. Co. 4b. De	ION II: CO LLAGE RATE / portion of the f rivilege for the ounty or mun ependent spe	MPLETED BY TAXIN ADOPTED BY RESOLUT orm is not completed in tax year. If any line is ina Non-Voted C icipal principal taxing	ION OR ORDINAN full your taxing aut oplicable, enter N// operating Millage	thority will be o	BUDGE denied T	T HEARIN	ation a	nd possibly lose its n	o (4
SECTI MII If this p levy pr 4a. Cc 4b. De 4c. Mi	ION II: CO LLAGE RATE A portion of the frivilege for the ounty or mun ependent spe unicipal servi	MPLETED BY TAXIN ADOPTED BY RESOLUT form is not completed in tax year. If any line is ina Non-Voted C icipal principal taxing cial district ce taxing unit (MSTU)	ION OR ORDINAN full your taxing aut oplicable, enter N// operating Millage	thority will be o	BUDGE denied T	T HEARIN	ation a	nd possibly lose its n per \$1,00	0 (4 0 (4
SECTI MII If this p levy pr 4a. Cc 4b. De 4c. Mi	ION II: CO LLAGE RATE A portion of the frivilege for the ounty or mun ependent spe unicipal servi	MPLETED BY TAXIN ADOPTED BY RESOLUT orm is not completed in tax year. If any line is ina Non-Voted C icipal principal taxing	ION OR ORDINAN full your taxing aut oplicable, enter N// operating Millage	thority will be o	BUDGE denied T	T HEARIN	ation a	per \$1,00 0831 per \$1,00	0 (4 0 (4 0 (4
HERI SECTI MII If this plevy pr 4a. Cc 4b. De 4c. Mi 4d. Inc	ION II: CO LLAGE RATE A portion of the frivilege for the ounty or mun ependent spe unicipal servi	MPLETED BY TAXIN ADOPTED BY RESOLUT form is not completed in tax year. If any line is ina Non-Voted C icipal principal taxing cial district ce taxing unit (MSTU)	ION OR ORDINAN full your taxing aut oplicable, enter N// operating Millage	thority will be o A or -0 Rate (from re	BUDGE denied T esolutio	T HEARIN	ation a	per \$1,00 per \$1,00 per \$1,00	0 (4 0 (4 0 (4
HERI SECTI MII If this plevy pr 4a. Cc 4b. De 4c. Mi 4d. Inc	ION II: CO LLAGE RATE / portion of the frivilege for the county or mun ependent spe unicipal servi dependent S	MPLETED BY TAXIN ADOPTED BY RESOLUT form is not completed in tax year. If any line is ina Non-Voted C icipal principal taxing cial district ce taxing unit (MSTU)	ION OR ORDINAN full your taxing aut oplicable, enter N// operating Millage	thority will be of A or -0 Rate (from re	BUDGE denied T esolutio uired Lo Capit	T HEARIN RIM certific n or ordin cal Effort tal Outlay	ation a	per \$1,00 per \$1,00 per \$1,00 per \$1,00	0 (4 0 (4 0 (4 0 (4
HERI SECTI MII If this plevy pr 4a. Cc 4b. De 4c. Mi 4d. Inc	ION II: CO LLAGE RATE / portion of the frivilege for the county or mun ependent spe unicipal servi dependent S	MPLETED BY TAXIN ADOPTED BY RESOLUT form is not completed in tax year. If any line is ina Non-Voted C icipal principal taxing cial district ce taxing unit (MSTU)	ION OR ORDINAN full your taxing aut oplicable, enter N// operating Millage	thority will be of A or -0 Rate (from re	BUDGE denied T esolutio uired Lo Capit	T HEARIN RIM certific n or ordin cal Effort	ation a	per \$1,00 .0831 per \$1,00 per \$1,00 per \$1,00 per \$1,00	0 (4 0 (4 0 (4 0 (4 0 (4
HERI SECTI MII If this plevy pr 4a. Cc 4b. De 4c. Mi 4d. Inc	ION II: CO LLAGE RATE / portion of the frivilege for the county or mun ependent spe unicipal servi dependent S	MPLETED BY TAXIN ADOPTED BY RESOLUT form is not completed in tax year. If any line is ina Non-Voted C icipal principal taxing cial district ce taxing unit (MSTU)	ION OR ORDINAN full your taxing aut oplicable, enter N// operating Millage authority	thority will be of A or -0 Rate (from re	BUDGE denied T esolutio uired Lo Capit ionary C	T HEARIN RIM certific n or ordin cal Effort tal Outlay	ation a	per \$1,00 .0831 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00	0 (4 0 (4 0 (4 0 (4 0 (4
HERI SECTI MII If this plevy pr 4a. Cc 4b. De 4c. Mi 4d. Inc	ION II: CO LLAGE RATE / portion of the frivilege for the county or mun ependent spe unicipal servi dependent S	MPLETED BY TAXIN ADOPTED BY RESOLUT form is not completed in tax year. If any line is ina Non-Voted C icipal principal taxing cial district ce taxing unit (MSTU)	ION OR ORDINAN full your taxing aut oplicable, enter N// operating Millage authority	Rate (from re Requ Discret	BUDGE denied T esolutio Lired Lo Capit ionary C	T HEARIN RIM certific n or ordin cal Effort tal Outlay Operating ovement	ation a	per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00	0 (4 0 (4 0 (4 0 (4 0 (4 0 (4
HERI SECTI MIII If this plevy pr 4a. Cc 4b. De 4c. Mi 4d. Ind 4e. Sc	ION II: CO LLAGE RATE Apportion of the frivilege for the county or mun ependent specunicipal servidependent School district	MPLETED BY TAXIN ADOPTED BY RESOLUT form is not completed in tax year. If any line is ina Non-Voted C icipal principal taxing a cial district ce taxing unit (MSTU) pecial District	ION OR ORDINAN full your taxing aut oplicable, enter N// operating Millage authority	Rate (from re Requ Discret	BUDGE denied T esolutio Capit ionary C ital Impr	T HEARING RIM certifican or ordinal cell Effort tell Outlay Operating covernment displayed Millage	ation a	per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00	0 (4 0 (4 0 (4 0 (4 0 (4 0 0 (4 0 0 0
HERI SECTI MIII If this plevy pr 4a. Cc 4b. De 4c. Mi 4d. Ind 4e. Sc	ION II: CO LLAGE RATE / portion of the frivilege for the county or mun ependent spe unicipal servi dependent S	MPLETED BY TAXIN ADOPTED BY RESOLUT form is not completed in tax year. If any line is ina Non-Voted C icipal principal taxing a cial district ce taxing unit (MSTU) pecial District	ION OR ORDINAN full your taxing aut oplicable, enter N// operating Millage authority	Rate (from re Requ Discret	BUDGE denied T esolutio Capit ionary C ital Impr	T HEARING RIM certifican or ordinal cal Effort tal Outlay Departing covernment district Levy	ation a	per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00	0 (4 0 (4 0 (4 0 (4 0 (4 0 (4 0 0 (4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
HERI SECTI MIII If this plevy pr 4a. Cc 4b. De 4c. Mi 4d. Inc 4e. Sc 4f. Wa	ION II: CO LLAGE RATE / portion of the frivilege for the county or mun ependent specunicipal servi dependent S chool district	MPLETED BY TAXIN ADOPTED BY RESOLUT form is not completed in tax year. If any line is ina Non-Voted C icipal principal taxing a cial district ce taxing unit (MSTU) pecial District	ION OR ORDINAN full your taxing aut oplicable, enter N/ perating Millage authority Disc	Rate (from re Requ Discret	BUDGE denied T esolutio Capit ionary C ital Impr	T HEARING RIM certifican or ordinal cal Effort tal Outlay Departing covernment district Levy Basin	ance)	per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00 per \$1,00	(4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Taxi	ing A	Authority:				R.	R-422 5/13 age 2
		S, MUNICIPALITIES, SCHOOLS, and WA		, , , , , , , , , , , , , , , , , , , ,	the non-	-voted millage rate only	if the
5.	Unad (<i>Line</i>	ljusted gross ad valorem proceeds 1 multiplied by Line 4a, 4e, or 4f as applicabi	e , divided by 1,000)		\$		(5)
		sted millage rate (Only if Line 3 is greater t 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 19	6)		per \$1000	(6)
		DEPENDENT SPECIAL DISTRICTS , and IN entage on Line 3 is greater than plus or mir			t the no	on-voted millage rate or	nly if
		ljusted gross ad valorem proceeds 1 multiplied by Line 4b, 4c, or 4d as applicab	le, divided by 1,000)		\$		(7)
		sted Millage rate (Only if Line 3 is greater t 7 divided by Line 2, multiplied by 1,000)	nan plus or minus 3%	6)		per \$1000	(8)
	s	Taxing Authority Certification	and rates are correct to the visions of s. 200.065 and th				
į	I G	Signature of Chief Administrative Officer			Date:		
1	N	Title:		Contact Name and Co	ntact Ti	tle:	
	H E R	Mailing Address :		Physical Address :			
- 1	Ē						

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

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

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

13.2.3 Example 28 - DR-422, Category B

For a principal authority with a new levy that has a dependent district- Example 28

FLORI	DEPARTMENT OF R	CERTIFICATIO	N OF FIN	IAL TAXAE	BLE VA	LUE		Florida Adr	Effect	ve C
Year:		County:		Is VAB still in s	session?	Yes		No		
Princip	al Authority:			Check type:						
Examp	ole 28 - 1st Yea	r Levy Tax Authority with	h Dep Dist	School D		County		Aunicipality Vater Manageme	nt Diete	
Tavina	Authority:			Check type :	lent Specia	District	v	vater manageme	nt Disti	ict
Taxing	Additionty.			Principal /	Authority		N	MSTU		
				Depender	nt Special D	District	w	Vater Management	District	Basi
SECTION	ONI: COM	PLETED BY PROPERT	Y APPRAIS	SER						
1. Cur	rrent year gross	taxable value from Line 4	Form DR-4	120			\$	4,025,6	75,450	(
2. Fina	al current year g	gross taxable value from F	orm DR-403	3 Series			\$	4,038,6	93,750	()
3. Per	centage of char	nge in taxable value (Line 2	divided by Li	ne 1, minus 1,	multiplied	by 100)		7	32 %	(:
The taxi	ing authority m	ust complete this form and	return it to	the property ar	opraiser b	v —		A.M.,		
1110 000						, ,	ime		date	
	Property A	ppraiser Certification	I certify th	ie taxable valu	ies above	e are corre	ct to the	e best of my k	nowle	dg
10.000		Droporty Appraisor								
SIGN		f Property Appraiser :			Date:	:				
SIGN HERE		r Property Appraiser:			Date	:				
HERE		IPLETED BY TAXING A	AUTHORIT	ΓY	Date	:				
HERE	ONII: COM						G UNDE	R s. 200.065(2)(d), F	:.S.
SECTION MIL	ON II : COM LAGE RATE AE ortion of the for	IPLETED BY TAXING A DOPTED BY RESOLUTION m is not completed in full	OR ORDIN	ANCE AT FINA authority will be	AL BUDGE	ET HEARIN			2.00	
SECTION MIL	ON II : COM LAGE RATE AE ortion of the for	IPLETED BY TAXING I DOPTED BY RESOLUTION rm is not completed in full x year. If any line is inappli	OR ORDIN your taxing a cable, enter I	ANCE AT FINA authority will be N/A or -0	AL BUDGE	ET HEARIN FRIM certific	ation an		2.00	
MIL If this polevy pri	ON II: COM LAGE RATE AL ortion of the for vilege for the ta	IPLETED BY TAXING A DOPTED BY RESOLUTION orm is not completed in full ox year. If any line is inapplic Non-Voted Oper	I OR ORDIN your taxing a cable, enter I rating Milla	ANCE AT FINA authority will be N/A or -0	AL BUDGE	ET HEARIN FRIM certific	ation an	d possibly lose	its mil	lage
MIL If this polevy private 4a. Con	ON II: COM LAGE RATE AE ortion of the for vilege for the ta	IPLETED BY TAXING A DOPTED BY RESOLUTION orm is not completed in full ox year. If any line is inapplic Non-Voted Oper ipal principal taxing auth	I OR ORDIN your taxing a cable, enter I rating Milla	ANCE AT FINA authority will be N/A or -0	AL BUDGE	ET HEARIN FRIM certific	ation an	d possibly lose	its mil	lage
SECTION MILL If this polevy primal data. Cold 4b. De	ON II: COM LAGE RATE AE ortion of the for vilege for the ta unty or munic pendent speci	IPLETED BY TAXING A DOPTED BY RESOLUTION orm is not completed in full x year. If any line is inappli Non-Voted Oper ipal principal taxing auth ial district	I OR ORDIN your taxing a cable, enter I rating Milla	ANCE AT FINA authority will be N/A or -0	AL BUDGE	ET HEARIN FRIM certific	ation an	d possibly lose 5000 per \$	1,000 1,000	(4 (4
SECTION MILL If this pollevy print 4a. Cool 4b. De 4c. Mu	ON II: COM LAGE RATE AE ortion of the for vilege for the ta unty or munic pendent speci	IPLETED BY TAXING A DOPTED BY RESOLUTION or is not completed in full x year. If any line is inapplic Non-Voted Oper ipal principal taxing auth ial district	I OR ORDIN your taxing a cable, enter I rating Milla	ANCE AT FINA authority will be N/A or -0	AL BUDGE	ET HEARIN FRIM certific	ation an	d possibly lose 5000 per \$ per \$	1,000 1,000 1,000	(4 (4
SECTION MILL If this policy print 4a. Contact 4b. De 4c. Mu 4d. Ind	ON II: COM LAGE RATE AE ortion of the for vilege for the ta unty or munic pendent speci inicipal service lependent Spe	IPLETED BY TAXING A DOPTED BY RESOLUTION or is not completed in full x year. If any line is inapplic Non-Voted Oper ipal principal taxing auth ial district	I OR ORDIN your taxing a cable, enter I rating Milla	ANCE AT FINA authority will be N/A or -0 ge Rate (from	AL BUDGE e denied 7 resolutio	ET HEARIN TRIM certific on or ordin	ation an	d possibly lose 5000 per \$ per \$ per \$	1,000 1,000 1,000 1,000	(4 (4 (4
SECTION MILL If this polevy primal data. Cooled dec. Multiple dec. Multi	ON II: COM LAGE RATE AE ortion of the for vilege for the ta unty or munic pendent speci	IPLETED BY TAXING A DOPTED BY RESOLUTION or is not completed in full x year. If any line is inapplic Non-Voted Oper ipal principal taxing auth ial district	I OR ORDIN your taxing a cable, enter I rating Milla	ANCE AT FINA authority will be N/A or -0 ge Rate (from	AL BUDGE e denied T resolution	ET HEARIN TRIM certific on or ordin ocal Effort	ation an	d possibly lose 5000 per \$ per \$ per \$ per \$	1,000 1,000 1,000 1,000 1,000	(4 (4 (4
SECTION MILL If this polevy primal data. Cooled dec. Multiple dec. Multi	ON II: COM LAGE RATE AE ortion of the for vilege for the ta unty or munic pendent speci inicipal service lependent Spe	IPLETED BY TAXING A DOPTED BY RESOLUTION or is not completed in full x year. If any line is inapplic Non-Voted Oper ipal principal taxing auth ial district	I OR ORDIN your taxing a cable, enter I rating Milla	ANCE AT FINA authority will b N/A or -0 ge Rate (from Red	AL BUDGI e denied T resolutio quired Lo Capi	ET HEARIN TRIM certific on or ordin ocal Effort tal Outlay	ation an	d possibly lose 5000 per \$ per \$ per \$ per \$ per \$	1,000 1,000 1,000 1,000 1,000 1,000	(4 (4 (4
SECTION MILL If this polevy primal data. Cooled dec. Multiple dec. Multi	ON II: COM LAGE RATE AE ortion of the for vilege for the ta unty or munic pendent speci inicipal service lependent Spe	IPLETED BY TAXING A DOPTED BY RESOLUTION or is not completed in full x year. If any line is inapplic Non-Voted Oper ipal principal taxing auth ial district	I OR ORDIN. your taxing a cable, enter I rating Milla hority	ANCE AT FINA authority will be N/A or -0 ge Rate (from Rec	AL BUDGI e denied T resolutio quired Lo Capi etionary (ET HEARIN TRIM certific on or ordin ocal Effort tal Outlay Operating	ation an	d possibly lose 5000 per \$ per \$ per \$ per \$ per \$ per \$ per \$	1,000 1,000 1,000 1,000 1,000 1,000	(4 (4 (4
SECTION MILL If this polevy primal data. Cooled dec. Multiple dec. Multi	ON II: COM LAGE RATE AE ortion of the for vilege for the ta unty or munic pendent speci inicipal service lependent Spe	IPLETED BY TAXING A DOPTED BY RESOLUTION or is not completed in full x year. If any line is inapplic Non-Voted Oper ipal principal taxing auth ial district	I OR ORDIN. your taxing a cable, enter I rating Milla hority	ANCE AT FINA authority will b N/A or -0 ge Rate (from Red	AL BUDGI e denied T resolutio quired Lo Capi etionary (ET HEARIN TRIM certific on or ordin ocal Effort tal Outlay Operating	ation an	d possibly lose 5000 per \$ per \$ per \$ per \$ per \$ per \$ per \$	1,000 1,000 1,000 1,000 1,000 1,000	(4 (4 (4
SECTION MILL If this polevy primal data. Cooled dec. Multiple dec. Multi	ON II: COM LAGE RATE AE ortion of the for vilege for the ta unty or munic pendent speci inicipal service lependent Spe	IPLETED BY TAXING A DOPTED BY RESOLUTION or is not completed in full x year. If any line is inapplic Non-Voted Oper ipal principal taxing auth ial district	I OR ORDIN. your taxing a cable, enter I rating Milla hority	ANCE AT FINA authority will be N/A or -0 ge Rate (from Rec Discretionary Ca	AL BUDGI resolution quired Lo Capi etionary (ET HEARING TRIM certification or ordinal content of the certification of	ation an	d possibly lose 5000 per \$ p	1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000	
HERE SECTION MILL If this polevy private 4a. Cool 4b. De 4c. Mu 4d. Ind 4e. Sch	ON II: COM LAGE RATE AE ortion of the for vilege for the ta unty or munic pendent speci unicipal service lependent Spe nool district	IPLETED BY TAXING A DOPTED BY RESOLUTION orm is not completed in full: x year. If any line is inapplie Non-Voted Oper ipal principal taxing auth ial district e taxing unit (MSTU) ecial District	I OR ORDIN. your taxing a cable, enter I rating Milla hority	ANCE AT FINA authority will be N/A or -0 ge Rate (from Rec Discretionary Ca	AL BUDGI e denied T resolutio quired Lo Capi etionary (apital Imp	ET HEARIN FRIM certific on or ordin ocal Effort tal Outlay Operating rovement ed Millage	ation an	d possibly lose 5000 per \$ per \$ per \$ per \$ per \$ per \$ per \$ per \$ per \$	1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000	(4 (4 (4 (4 (4
HERE SECTION MILL If this polevy private 4a. Cool 4b. De 4c. Mu 4d. Ind 4e. Sch	ON II: COM LAGE RATE AE ortion of the for vilege for the ta unty or munic pendent speci inicipal service lependent Spe	IPLETED BY TAXING A DOPTED BY RESOLUTION orm is not completed in full: x year. If any line is inapplie Non-Voted Oper ipal principal taxing auth ial district e taxing unit (MSTU) ecial District	I OR ORDIN. your taxing a cable, enter I rating Milla hority	ANCE AT FINA authority will be N/A or -0 ge Rate (from Rec Discretionary Ca	AL BUDGI e denied T resolutio quired Lo Capi etionary (apital Imp	ET HEARIN IRIM certification or ordin ocal Effort tal Outlay Operating rovement ed Millage strict Levy	ation an	per s per s per s per s per s per s per s per s per s per s per s per s	1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000	(4 (4 (4
HERE SECTION MILL If this pelevy private 4a. Cool 4b. De 4c. Mu 4d. Ind 4e. Sch 4f. Wa	ON II: COM LAGE RATE AE ortion of the for vilege for the ta unty or munic pendent speci inicipal service dependent Spe nool district	IPLETED BY TAXING A DOPTED BY RESOLUTION orm is not completed in full ox year. If any line is inapplic Non-Voted Oper ipal principal taxing auth ial district e taxing unit (MSTU) ecial District	I OR ORDIN your taxing a cable, enter I rating Milla hority	ANCE AT FINA authority will be N/A or -0 ge Rate (from Rec Discretionary Ca Addit	AL BUDGI e denied T resolutio Capi etionary (apital Imp ional Vote	ed Millage strict Levy Basin	ation an	per s per s per s per s per s per s per s per s per s per s per s per s per s	1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000	(4 (4 (4 (4 (4
HERE SECTION MILL If this pelevy private 4a. Cool 4b. De 4c. Mu 4d. Ind 4e. Sch 4f. Wa	ON II: COM LAGE RATE AE ortion of the for vilege for the ta unty or munic pendent speci inicipal service dependent Spe nool district	IPLETED BY TAXING A DOPTED BY RESOLUTION orm is not completed in full: x year. If any line is inapplie Non-Voted Oper ipal principal taxing auth ial district e taxing unit (MSTU) ecial District	I OR ORDIN your taxing a cable, enter I rating Milla hority	ANCE AT FINA authority will be N/A or -0 ge Rate (from Rec Discretionary Ca	AL BUDGI e denied T resolutio quired Lo Capi etionary (apital Imp	ed Millage strict Levy Basin	ation an	per s per s per s per s per s per s per s per s per s per s per s per s	1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000	la

Tax	king A	Authority:			DR-422 R. 5/13 Page 2
		S, MUNICIPALITIES, SCHOOLS, and WAT ge on Line 3 is greater than plus or minus 1	TER MANAGEMENT DISTRICTS may adjust %. (s. 200.065(6), F.S)	the non-voted millage rate on	ly if the
5.	Unad (<i>Line</i>	ljusted gross ad valorem proceeds 1 multiplied by Line 4a, 4e, or 4f as applicabl	e , divided by 1,000)	\$	(5)
6.	Adjus (Line	sted millage rate (Only if Line 3 is greater tl 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 1%)	per \$1000	(6)
		DEPENDENT SPECIAL DISTRICTS , and IN Intage on Line 3 is greater than plus or min	DEPENDENT SPECIAL DISTRICTS may adju us 3% (s. 200.065(6), F.S.)	st the non-voted millage rate of	only if
7.		ljusted gross ad valorem proceeds 1 <i>multiplied by Line 4b, 4c, or 4d as applicab</i>	le, divided by 1,000)	\$	(7)
8.		sted Millage rate (Only if Line 3 is greater th 7 divided by Line 2, multiplied by 1,000)	nan plus or minus 3%)	per \$1000	(8)
	s	Taxing Authority Certification	e best of my knowledge. The milla ne provisions of either s. 200.071 o		
	I G	Signature of Chief Administrative Officer	Date :		
	N	Title:	Contact Name and Co	ontact Title :	
	H E R	Mailing Address :	Physical Address :		
	E	City, State, Zip :	Phone Number :	Fax Number :	

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

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

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

13.2.4 Example 29 - DR-422, Category B

For a dependent district with a new levy that files with a principal authority – Example 29

FLO	RID	CERTIFICATION OF FINAL TAXABLE VALUE A		F	Rule 12D Iorida Administrati Effect Pro	ve C
Year	r:	County: Is VAB still in session?	es	No		
Exar		29 - Dependent District of 1st Year Levy Taxing	County	✓ Municip Water M	ality anagement Distr	ict
Taxi	ing A	uthority : Check type : ☐ Principal Authority ☐ Dependent Special District		MSTU Water Ma	nagement District	Bas
SEC	TION	NI: COMPLETED BY PROPERTY APPRAISER				
1. (Curre	nt year gross taxable value from Line 4, Form DR-420	\$		585,245	(
2.	Final	current year gross taxable value from Form DR-403 Series	\$		588,260	(2
3. [Perce	ntage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 10	0)		.52 %	(3
The *	tavino	a authority must complete this form and return it to the property appraiser by		A.M.,		
	tuxing		time		date	
		Property Appraiser Certification I certify the taxable values above are	correct	to the best	of my knowle	dge
51555	GN ERE	Signature of Property Appraiser : Date :				
SEC	1OIT:	N II: COMPLETED BY TAXING AUTHORITY				
If this	MILLA is port	AGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HE tion of the form is not completed in full your taxing authority will be denied TRIM or ege for the tax year. If any line is inapplicable, enter N/A or -0	ertificat	ion and poss		
If this levy	MILLA is port privile	AGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HE tion of the form is not completed in full your taxing authority will be denied TRIM or ege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or or the second se	ertificat	ion and poss	ibly lose its mill	lage
If this levy	MILLA is port privile Coun	AGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HE tion of the form is not completed in full your taxing authority will be denied TRIM of ege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or only or municipal principal taxing authority	ertificat	ion and poss		lage
If this levy	MILLA s port privile Coun Depe	AGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HE tion of the form is not completed in full your taxing authority will be denied TRIM or ege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or early or municipal principal taxing authority endent special district	ertificat	ion and poss	per \$1,000	(4 (4
If this levy 4a. 6 4b. 1 4c. 1	MILLA is port privile Coun Depe Muni	AGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HE tion of the form is not completed in full your taxing authority will be denied TRIM of ege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or only or municipal principal taxing authority	ertificat	ion and poss	per \$1,000 per \$1,000	(4 (4
If this levy 4a. (4b. I 4c. I 4d. I	MILLA s port privile Coun Depe Muni-	AGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HE tion of the form is not completed in full your taxing authority will be denied TRIM dege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or only or municipal principal taxing authority endent special district cipal service taxing unit (MSTU)	ordinan	ion and poss	per \$1,000 per \$1,000 per \$1,000	(4 (4 (4
If this levy 4a. (4b. I 4c. I 4d. I	MILLA s port privile Coun Depe Muni-	AGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HE tion of the form is not completed in full your taxing authority will be denied TRIM or ege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or only or municipal principal taxing authority endent special district cipal service taxing unit (MSTU) pendent Special District	ertificat	ion and poss	per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4
If this levy 4a. (4b. I 4c. I 4d. I	MILLA s port privile Coun Depe Muni-	AGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HE tion of the form is not completed in full your taxing authority will be denied TRIM or egg for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or early or municipal principal taxing authority endent special district cipal service taxing unit (MSTU) pendent Special District Ol district Required Local E	ertificat ordinan	ion and poss	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	
If this levy 4a. (4b. I 4c. I 4d. I	MILLA s port privile Coun Depe Muni-	AGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HE tion of the form is not completed in full your taxing authority will be denied TRIM cege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or only or municipal principal taxing authority endent special district cipal service taxing unit (MSTU) pendent Special District old district Required Local Ender of the form is not completely and the special countries of the service taxing unit (MSTU) of the service taxing unit	ertificat ordinan ffort tlay	ion and poss	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4
If this levy 4a. (4b. I 4c. I 4d. I	MILLA s port privile Coun Depe Muni-	AGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HE tion of the form is not completed in full your taxing authority will be denied TRIM or ege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or only or municipal principal taxing authority endent special district cipal service taxing unit (MSTU) Dendent Special District Capital Outhors Discretionary Opera	ertificat prdinan ffort tlay ting nent	ion and poss	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4
4a. (4b. I4d. I4d. I4d. I4d. I4d. I4d. I4d. I4d	MILLA is porty privile Coun Depe Muni Indep School	AGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HE tion of the form is not completed in full your taxing authority will be denied TRIM dege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or only or municipal principal taxing authority endent special district cipal service taxing unit (MSTU) pendent Special District old district Required Local Ende Capital Output Discretionary Opera	ertificat prdinan ffort tlay ting nent age	ion and poss	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4
4a. (4b. I 4c. I 4d. I 4e. (5	MILLA is porty privile Coun Depe Muni Indep School	AGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HE tion of the form is not completed in full your taxing authority will be denied TRIM or ege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or only or municipal principal taxing authority endent special district cipal service taxing unit (MSTU) Dendent Special District Required Local Experiments of the complete of	ertificat prdinan ffort tlay ting nent age	ion and poss	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4

Taxing	Authority:				DR-422 R. 5/13 Page 2
	TES, MUNICIPALITIES, SCHOOLS, and WAT age on Line 3 is greater than plus or minus 1			ne non-voted millage rate	only if th
	adjusted gross ad valorem proceeds he 1 multiplied by Line 4a, 4e, or 4f as applicabl	le , divided by 1,000)		\$	(5
	usted millage rate (Only if Line 3 is greater the 5 divided by Line 2 multiplied by 1,000)	han plus or minus 1%)	per \$1	000 (6
	, DEPENDENT SPECIAL DISTRICTS , and IN centage on Line 3 is greater than plus or mir		, , , , , , , , , , , , , , , , , , , ,	the non-voted millage ra	te only if
	adjusted gross ad valorem proceeds ee 1 multiplied by Line 4b, 4c, or 4d as applicab	le, divided by 1,000)		\$	(7
	usted Millage rate (Only if Line 3 is greater the 7 divided by Line 2, multiplied by 1,000)	han plus or minus 3%)	per \$1	000 (8
s	Taxing Authority Certification			best of my knowledge. The n provisions of either s. 200.07	
I G	Signature of Chief Administrative Officer			Date :	
N	Title:		Contact Name and Con	tact Title :	
H E R	Mailing Address :		Physical Address :		
E	City, State, Zip:		Phone Number :	Fax Number :	

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

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

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

13.3 Category C: Multi-County Taxing Authorities

Example 30

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

Example 31

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

13.3.1 Example 30 - DR-422, Category C

For a multi-County taxing authority – Example 30

Taxing Author SECTION I: 1. Current ye 2. Final curre 3. Percentag The taxing aut SIGN HERE SECTION II MILLAGE f this portion of evy privilege f 4a. County of the Depender 4c. Municipal	- Multi-County 1 of 2 nority: : COMPLETED BY PROPERT year gross taxable value from Line 4 rent year gross taxable value from F age of change in taxable value (Line 2)	4, Form DR-420 Form DR-403 Series 2 divided by Line 1, minus 1, multiplied by 100)	Water Man	4,839,298 4,875,264 .74 %	Bass (*
Example 30 - Taxing Author SECTION I: 1. Current ye 2. Final curre 3. Percentag The taxing aut SIGN HERE SECTION II MILLAGE f this portion of evy privilege f 4a. County of the decomposition of the portion of th	- Multi-County 1 of 2 completed by PROPERT year gross taxable value from Line 4 rent year gross taxable value from F age of change in taxable value (Line 2 uthority must complete this form and roperty Appraiser Certification	School District County Independent Special District Check type: Principal Authority Dependent Special District TY APPRAISER 4, Form DR-420 Form DR-403 Series 2 divided by Line 1, minus 1, multiplied by 100) d return it to the property appraiser by I certify the taxable values above are corre	Water Man	4,839,298 4,875,264 .74 %	
Example 30 - Taxing Author SECTION I: 1. Current ye 2. Final curre 3. Percentag The taxing aut SIGN HERE SECTION II MILLAGE f this portion of evy privilege f 4a. County of the decomposition of the portion of th	- Multi-County 1 of 2 completed by PROPERT year gross taxable value from Line 4 rent year gross taxable value from F age of change in taxable value (Line 2 uthority must complete this form and roperty Appraiser Certification	Independent Special District Check type: Principal Authority Dependent Special District TY APPRAISER 4, Form DR-420 Form DR-403 Series 2 divided by Line 1, minus 1, multiplied by 100) d return it to the property appraiser by I certify the taxable values above are corre	Water Man	4,839,298 4,875,264 .74 %	(1
Taxing Author SECTION I: 1. Current ye 2. Final curre 3. Percentag The taxing aut SIGN HERE SECTION II MILLAGE f this portion of evy privilege f 4a. County of the devy privilege f 4b. Depende 4c. Municipal 4d. Independe	: COMPLETED BY PROPERT year gross taxable value from Line 4 rent year gross taxable value from F ige of change in taxable value (Line 2 uthority must complete this form and reperty Appraiser Certification	Check type: Principal Authority Dependent Special District TY APPRAISER 4, Form DR-420 Form DR-403 Series 2 divided by Line 1, minus 1, multiplied by 100) d return it to the property appraiser by I certify the taxable values above are corre	MSTU Water Mana	4,839,298 4,875,264 .74 %	(1
1. Current ye 2. Final curre 3. Percentag The taxing aut SIGN HERE SECTION II MILLAGE f this portion of evy privilege f 4a. County of the taxing aut 4b. Depende 4c. Municipal dd. Independe	: COMPLETED BY PROPERT year gross taxable value from Line 4 rent year gross taxable value from F ige of change in taxable value (Line 2 uthority must complete this form and property Appraiser Certification	Principal Authority Dependent Special District TY APPRAISER 4, Form DR-420 Form DR-403 Series 2 divided by Line 1, minus 1, multiplied by 100) d return it to the property appraiser by I certify the taxable values above are corre	\$ \$ \$ A.M.,	4,839,298 4,875,264 .74 %	(2
1. Current ye 2. Final curre 3. Percentag The taxing aut SIGN HERE SECTION II MILLAGE f this portion of evy privilege f 4a. County of the c	year gross taxable value from Line 4 rent year gross taxable value from F ige of change in taxable value (Line 2 uthority must complete this form and roperty Appraiser Certification	Dependent Special District TY APPRAISER 4, Form DR-420 Form DR-403 Series 2 divided by Line 1, minus 1, multiplied by 100) d return it to the property appraiser by I certify the taxable values above are corre	\$ \$ \$	4,839,298 4,875,264 .74 %	(2
1. Current ye 2. Final curre 3. Percentag The taxing aut SIGN HERE SECTION II MILLAGE f this portion of evy privilege f 4a. County of the c	year gross taxable value from Line 4 rent year gross taxable value from F ige of change in taxable value (Line 2 uthority must complete this form and roperty Appraiser Certification	TY APPRAISER 4, Form DR-420 Form DR-403 Series 2 divided by Line 1, minus 1, multiplied by 100) d return it to the property appraiser by I certify the taxable values above are corre	\$ \$ \$	4,839,298 4,875,264 .74 %	(2
1. Current ye 2. Final curre 3. Percentag The taxing aut SIGN HERE SECTION II MILLAGE f this portion of evy privilege f 4a. County of the c	year gross taxable value from Line 4 rent year gross taxable value from F ige of change in taxable value (Line 2 uthority must complete this form and roperty Appraiser Certification	4, Form DR-420 Form DR-403 Series 2 divided by Line 1, minus 1, multiplied by 100) d return it to the property appraiser by I certify the taxable values above are corre	A.M.,	4,875,264 .74 %	(2
2. Final curre 3. Percentag The taxing aut SIGN HERE SECTION II MILLAGE f this portion of evy privilege f 4a. County of the county of the	rent year gross taxable value from F ige of change in taxable value (Line a uthority must complete this form and roperty Appraiser Certification	Form DR-403 Series 2 divided by Line 1, minus 1, multiplied by 100) d return it to the property appraiser by I certify the taxable values above are corre	A.M.,	4,875,264 .74 %	(2
SIGN HERE SIGN HERE SECTION II MILLAGE of this portion of evy privilege of the portion of the po	nge of change in taxable value (Line 2) uthority must complete this form and roperty Appraiser Certification	d return it to the property appraiser by I certify the taxable values above are corre	A.M.,	.74 %	-
SIGN HERE SECTION II MILLAGE of this portion of evy privilege of the deviation of the devi	uthority must complete this form and	d return it to the property appraiser by I certify the taxable values above are corre	me	date	
SIGN HERE SIGN Sig MILLAGE of this portion of evy privilege of the county of the count	roperty Appraiser Certification	I certify the taxable values above are corre	me		_
SIGN HERE SECTION II MILLAGE If this portion of evy privilege if 4a. County of 4b. Depende 4c. Municipal 4d. Independent			ct to the best of	f my knowled	
HERE SECTION II MILLAGE f this portion of evy privilege f 4a. County of the county	gnature of Property Appraiser :	Date :		illy knowled	lge
HERE SECTION II MILLAGE f this portion of evy privilege f 4a. County of the county					_
MILLAGE f this portion of evy privilege f 4a. County of the Depende 4c. Municipa 4d. Independe					
4b. Depende 4c. Municipa 4d. Independ		N OR ORDINANCE AT FINAL BUDGET HEARING your taxing authority will be denied TRIM certific icable, enter N/A or -0		3 23. 22	
4b. Depende 4c. Municipa 4d. Independ	Non-Voted Ope	erating Millage Rate (from resolution or ordin	ance)		
4c. Municipa	or municipal principal taxing aut	thority	2.0000	per \$1,000	(4
4d. Independ	lent special district			per \$1,000	(4
	oal service taxing unit (MSTU)			per \$1,000	(4
4e. School di	ndent Special District			per \$1,000	(4
	district	Required Local Effort		per \$1,000	(4
		Capital Outlay		per \$1,000	
		Discretionary Operating		per \$1,000	
		Discretionary Capital Improvement		per \$1,000	_
		Additional Voted Millage		per \$1,000	_
4f. Water mai	anagement district	District Levy		per \$1,000	(4
		Basin		per \$1,000	5.7
Are vo	ou going to adjust adopted m	nillage?	TOP HERE, Sig		nis
,,,,,,		YES NO			

	uthority :			R.	R-422 5/13 age 2
			st the non-voted milla	ge rate only	if the
		e , divided by 1,000)	\$		(5)
		nan plus or minus 1%)		per \$1000	(6)
			ust the non-voted mil	lage rate on	ly if
		le, divided by 1,000)	\$		(7)
		nan plus or minus 3%)		per \$1000	(8)
s	Taxing Authority Certification				
l G	Signature of Chief Administrative Officer	;	Date :		
V	Title :	Contact Name and G	Contact Title :		
H E R	Mailing Address :	Physical Address :			
E	City, State, Zip :	Phone Number :	Fax Numbe	er:	
	entag Jnadj Jnadj Jnadj Adjus Ouercer Jnadj Jladj Jladjus Kline (1) S J S J S J H E	entage on Line 3 is greater than plus or minus 1 Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4e, or 4f as applicable) Adjusted millage rate (Only if Line 3 is greater the fluine 5 divided by Line 2 multiplied by 1,000) Us, DEPENDENT SPECIAL DISTRICTS, and INItiplied by 1,000) Us, DEPENDENT SPECIAL DISTRICTS, and INItiplied continued and in the fluine 3 is greater than plus or minusplant by 1,000 and 1,000 a	Adjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000) (Line 5 divided by Line 2 multiplied by 1,000) Us, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjusted gross ad valorem proceeds (Line 1 multiplied by Line 2 multiplied by 1,000) Us, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) (Line 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification Signature of Chief Administrative Officer: Contact Name and 6 Mailing Address: Physical Address:	Adjusted gross ad valorem proceeds Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000) Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) Line 5 divided by Line 2 multiplied by 1,000) Us, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted mile percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.) Unadjusted gross ad valorem proceeds Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) Line 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification Signature of Chief Administrative Officer: Date: Title: Contact Name and Contact Title: Mailing Address: Physical Address:	Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000) Adjusted millage rate (Only if Line 3 is greater than plus or minus 196) Us, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate or berecentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.) Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.) Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.) Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) Per \$1000 Taxing Authority Certification I certify the millages and rates are correct to the best of my knowledge. The millag comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or 200.081, F.S. Signature of Chief Administrative Officer: Date: Mailing Address: Physical Address: Physical Address:

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

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

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

13.3.2 Example 31 - DR-422, Category C

For a multi-county taxing authority – Example 31

FLORID	Белативи	N OF FINAL TAXABLE VALUE	F	Rule 12D Iorida Administrativ Effecti	re C
Year:	County:	Is VAB still in session? Yes	No		
Principa	I Authority:	Check type:			
	31- Multi-County 2 of 2	School District County	y 🗸 Municip	ality	
LXample	51- Matti-County 2 of 2	Independent Special District	Water M	anagement Distr	ict
Taxing A	Authority:	Check type: Principal Authority	MSTU		
				nagement District	Dagi
		Dependent Special District	vvater ma	nagement District	Dasi
SECTIO	NI: COMPLETED BY PROPERT	Y APPRAISER			
1. Curre	ent year gross taxable value from Line 4	I, Form DR-420	\$	4,600,550	(1
2. Final	current year gross taxable value from F	orm DR-403 Series	\$	4,625,445	(2
		divided by Line 1, minus 1, multiplied by 100)		.54 %	(3
		The second state of the se	A.M.,		_
The taxing	g authority must complete this form and	return it to the property appraiser by	ime	date	
	Property Appraiser Certification	I certify the taxable values above are corre	ct to the best	of my knowled	dge
SIGN	Signature of Property Appraiser :	Date:			
HERE	signature of Froperty Appraiser.	Date:			
	tion of the form is not completed in full			2 2121 22	.S.
ievy privii	ege for the tax year. If any line is inappli			ibly lose its mill	
	Non-Voted Ope	cable, enter N/A or -0 rating Millage Rate (from resolution or ordin		ibly lose its mill	
		cable, enter N/A or -0 rating Millage Rate (from resolution or ordin		ibly lose its mill per \$1,000	age
4a. Cour	Non-Voted Ope	cable, enter N/A or -0 rating Millage Rate (from resolution or ordin	ance)		age (4
4a. Cour 4b. Depe	Non-Voted Openty or municipal principal taxing aut	cable, enter N/A or -0 rating Millage Rate (from resolution or ordin	ance)	per \$1,000	(4)
4a. Cour 4b. Depe 4c. Mun	Non-Voted Ope nty or municipal principal taxing aut endent special district	cable, enter N/A or -0 rating Millage Rate (from resolution or ordin	ance)	per \$1,000 per \$1,000	(4: (4: (4:
4a. Cour 4b. Depe 4c. Mun 4d. Inde	Non-Voted Oper nty or municipal principal taxing autl endent special district icipal service taxing unit (MSTU)	cable, enter N/A or -0 rating Millage Rate (from resolution or ordin	ance)	per \$1,000 per \$1,000 per \$1,000	(4) (4) (4)
4a. Cour 4b. Depe 4c. Mun 4d. Inde	Non-Voted Oper nty or municipal principal taxing autl endent special district icipal service taxing unit (MSTU) pendent Special District	cable, enter N/A or -0 rating Millage Rate (from resolution or ordin hority	ance)	per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4) (4) (4)
4a. Cour 4b. Depe 4c. Mun 4d. Inde	Non-Voted Oper nty or municipal principal taxing autl endent special district icipal service taxing unit (MSTU) pendent Special District	cable, enter N/A or -0 rating Millage Rate (from resolution or ordin hority Required Local Effort	ance)	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4) (4) (4)
4a. Cour 4b. Depe 4c. Mun 4d. Inde	Non-Voted Oper nty or municipal principal taxing autl endent special district icipal service taxing unit (MSTU) pendent Special District	cable, enter N/A or -0 rating Millage Rate (from resolution or ordin hority Required Local Effort Capital Outlay	ance)	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4) (4) (4)
4a. Cour 4b. Depe 4c. Mun 4d. Inde	Non-Voted Oper nty or municipal principal taxing autl endent special district icipal service taxing unit (MSTU) pendent Special District	cable, enter N/A or -0 rating Millage Rate (from resolution or ordin hority Required Local Effort Capital Outlay Discretionary Operating	ance)	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	
4a. Cour 4b. Depe 4c. Mun 4d. Inde	Non-Voted Oper nty or municipal principal taxing autl endent special district icipal service taxing unit (MSTU) pendent Special District	cable, enter N/A or -0 rating Millage Rate (from resolution or ordin hority Required Local Effort Capital Outlay Discretionary Operating	ance)	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4d (4d
4a. Cour 4b. Depe 4c. Mun 4d. Inde 4e. Scho	Non-Voted Oper nty or municipal principal taxing autl endent special district icipal service taxing unit (MSTU) pendent Special District	rating Millage Rate (from resolution or ordin hority Required Local Effort Capital Outlay Discretionary Operating Discretionary Capital Improvement	ance)	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4d (4d
4a. Cour 4b. Depe 4c. Mun 4d. Inde 4e. Scho	Non-Voted Operaty or municipal principal taxing autlendent special district icipal service taxing unit (MSTU) pendent Special District ool district	rating Millage Rate (from resolution or ordin hority Required Local Effort Capital Outlay Discretionary Operating Discretionary Capital Improvement Additional Voted Millage	ance)	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(44 (44 (44 (44
4a. Cour 4b. Depe 4c. Mun 4d. Inde 4e. Scho	Non-Voted Operaty or municipal principal taxing autlendent special district icipal service taxing unit (MSTU) pendent Special District ool district	rating Millage Rate (from resolution or ordin hority Required Local Effort Capital Outlay Discretionary Operating Discretionary Capital Improvement Additional Voted Millage District Levy Basin	ance) 2.0000	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4) (4) (4) (4)

Taxir	ng A	uthority :				DR-422 R. 5/13 Page 2
2000		S, MUNICIPALITIES, SCHOOLS, and WAT ge on Line 3 is greater than plus or minus 1		The state of the s	ne non-voted millage rate o	only if the
5. (I	Jnadj Line	justed gross ad valorem proceeds 1 multiplied by Line 4a, 4e, or 4f as applicabl	le , divided by 1,000)		\$	(5)
6. A	Adjus Line s	ited millage rate (Only if Line 3 is greater t 5 divided by Line 2 multiplied by 1,000)	han plus or minus 1%)	per \$10	00 (6)
100000000000000000000000000000000000000		EPENDENT SPECIAL DISTRICTS , and IN ntage on Line 3 is greater than plus or min		the state of the s	the non-voted millage rate	e only if
		justed gross ad valorem proceeds 1 multiplied by Line 4b, 4c, or 4d as applicab	le, divided by 1,000)		\$	(7)
		ited Millage rate (Only if Line 3 is greater th 7 divided by Line 2, multiplied by 1,000)	han plus or minus 3%)	per \$10	(8)
s	3	Taxing Authority Certification			best of my knowledge. The m provisions of either s. 200.07	
6	3	Signature of Chief Administrative Officer			Date :	
۸	1	Title:		Contact Name and Con	tact Title :	
F.	?	Mailing Address :		Physical Address :		
E		City, State, Zip :		Phone Number :	Fax Number :	

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

MSTUs, dependent special districts, and independent special districts may adjust the non-voted millage rate only when Line 3 is greater than plus or minus 3%. (s. 200.085(6), F.S.)

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

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

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

13.4 Category D: Water Management Districts

Examples 32, 33, 34, 35

For completed Form DR-422's for water management districts with no basins.

Examples 36, 37, 38, 39

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

Examples 40, 41

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

13.4.1 Example 32 - DR-422, Category D

For Water Management Districts with no basins – Example 32

FLORID	Белетики	N OF FINAL TAXABLE VALUE	E Rule 12D- Florida Administrativ Effectiv Prov
Year:	County:	Is VAB still in session? Yes	No
	Authority: 32 - Water Management District w/o	☐ Independent Special District ✓	Municipality Water Management Distric
Taxing A	uthority :	Check type: Principal Authority Dependent Special District	MSTU Water Management District E
SECTIO	NI: COMPLETED BY PROPERT	Y APPRAISER	
1. Curre	nt year gross taxable value from Line 4	, Form DR-420 \$	598,867,855
2. Final	current year gross taxable value from F	orm DR-403 Series \$	599,647,238
3. Perce	ntage of change in taxable value (Line 2	divided by Line 1, minus 1, multiplied by 100)	.13 %
The taxin	g authority must complete this form and	return it to the property appraiser by	A.M.,
	Property Appraiser Certification	I certify the taxable values above are correct to the	date
SIGN HERE	Signature of Property Appraiser :	Date:	
MILL If this por		OR ORDINANCE AT FINAL BUDGET HEARING UND your taxing authority will be denied TRIM certification a	3 65.65
, ,		rating Millage Rate (from resolution or ordinance)	
4a. Cour	nty or municipal principal taxing autl	nority	per \$1,000
4b. Dep	endent special district		per \$1,000
4c. Mun	icipal service taxing unit (MSTU)		per \$1,000
4d. Inde	pendent Special District		per \$1,000
4e. Scho	ol district	Required Local Effort	per \$1,000
		Capital Outlay	per \$1,000
		Discretionary Operating	per \$1,000
		Discretionary Capital Improvement	per \$1,000
		Additional Voted Millage	per \$1,000
	r management district		.3000 per \$1,000
4f. Wate		mananama : Y	
4f. Wate		Basin	per \$1,000

Taxing	Authority:				OR-422 R. 5/13 Page 2
	IES, MUNICIPALITIES, SCHOOLS, and WAT age on Line 3 is greater than plus or minus 1			ne non-voted millage rate onl	y if the
	ndjusted gross ad valorem proceeds e 1 multiplied by Line 4a, 4e, or 4f as applicabl	e , divided by 1,000)		\$	(5)
	usted millage rate (Only if Line 3 is greater the 5 divided by Line 2 multiplied by 1,000)	han plus or minus 1%)	per \$1000	(6
	DEPENDENT SPECIAL DISTRICTS , and IN entage on Line 3 is greater than plus or min		, , ,	the non-voted millage rate of	nly if
	djusted gross ad valorem proceeds e 1 multiplied by Line 4b, 4c, or 4d as applicab	le, divided by 1,000)		\$	(7)
	usted Millage rate (Only if Line 3 is greater th e 7 divided by Line 2, multiplied by 1,000)	nan plus or minus 3%)	per \$1000	(8
s	Taxing Authority Certification			best of my knowledge. The milla provisions of either s. 200.071 o	
I G	Signature of Chief Administrative Officer	1		Date :	
N	Title :		Contact Name and Cor	ntact Title :	
H E R	Mailing Address :		Physical Address :		
E	City, State, Zip :		Phone Number :	Fax Number :	

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

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

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

13.4.2 Example 33 - DR-422, Category D

For Water Management Districts with no basins – Example 33

FLOR	CERTIFICATION OF FINAL TAXABLE VALUE			
Year:	County: Is VAB still in session? Yes		No	
	pal Authority: Ole 33 - Water Management District w/o Basins 2 Checktype: School District Count Independent Special District	y 🔲	Municipality Water Management Dis	trict
Taxing	g Authority : Check type : Principal Authority Dependent Special District		MSTU Water Management Distric	t Bas
SECTI	ON I: COMPLETED BY PROPERTY APPRAISER			
1. Cu	rrent year gross taxable value from Line 4, Form DR-420	\$	6,037,68	6 (
2. Fin	nal current year gross taxable value from Form DR-403 Series	\$	6,067,48	4 (
3. Pei	rcentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100)		.49 9	6 (
The tax	ring authority must complete this form and return it to the property appraiser by		A.M.,	
	Property Appraiser Certification I certify the taxable values above are corre	ime	date	
SIGN				
HERE				
SECTI MIL	ON II: COMPLETED BY TAXING AUTHORITY LLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARIN cortion of the form is not completed in full your taxing authority will be denied TRIM certificitilege for the tax year. If any line is inapplicable, enter N/A or -0		3 22 6	
SECTI MIL	ON II: COMPLETED BY TAXING AUTHORITY LLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARIN portion of the form is not completed in full your taxing authority will be denied TRIM certifi	cation a	3 22 6	
SECTI MIL If this p levy pri	ON II: COMPLETED BY TAXING AUTHORITY LLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARIN cortion of the form is not completed in full your taxing authority will be denied TRIM certificitilege for the tax year. If any line is inapplicable, enter N/A or -0	cation a	3 22 6	illag
SECTI MIL If this p levy pri	ON II: COMPLETED BY TAXING AUTHORITY LLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARIN cortion of the form is not completed in full your taxing authority will be denied TRIM certificivilege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or ordin	cation a	and possibly lose its m	illage
SECTI MIL If this p levy pri 4a. Co 4b. De	ON II: COMPLETED BY TAXING AUTHORITY LLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARIN cortion of the form is not completed in full your taxing authority will be denied TRIM certification for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or ordinature) or municipal principal taxing authority	cation a	and possibly lose its m	illage) (4
SECTI MIL If this p levy pri 4a. Co 4b. De 4c. Mu	CON II: COMPLETED BY TAXING AUTHORITY LLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARIN cortion of the form is not completed in full your taxing authority will be denied TRIM certificivilege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or ordinatory or municipal principal taxing authority expendent special district	cation a	per \$1,000) (4) (4) (4
SECTI MIL If this p levy pri 4a. Co 4b. De 4c. Mu 4d. Inc	ON II: COMPLETED BY TAXING AUTHORITY LLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARIN cortion of the form is not completed in full your taxing authority will be denied TRIM certificivilege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or ordinativity or municipal principal taxing authority ependent special district unicipal service taxing unit (MSTU)	cation a	per \$1,000 per \$1,000) (4) (4) (4
SECTI MIL If this p levy pri 4a. Co 4b. De 4c. Mu 4d. Inc	CON II: COMPLETED BY TAXING AUTHORITY LLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARIN cortion of the form is not completed in full your taxing authority will be denied TRIM certificivilege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or ordinative or municipal principal taxing authority expendent special district unicipal service taxing unit (MSTU) dependent Special District	cation a	per \$1,000 per \$1,000 per \$1,000 per \$1,000) (4) (4) (4) (4
SECTI MIL If this p levy pri 4a. Co 4b. De 4c. Mu 4d. Inc	CON II: COMPLETED BY TAXING AUTHORITY LLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARIN cortion of the form is not completed in full your taxing authority will be denied TRIM certificivilege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or ordinativity or municipal principal taxing authority expendent special district unicipal service taxing unit (MSTU) dependent Special District hool district Required Local Effort	cation a	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000) (4) (4) (4) (4) (4
SECTI MIL If this p levy pri 4a. Co 4b. De 4c. Mu 4d. Inc	CON II: COMPLETED BY TAXING AUTHORITY LLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARIN cortion of the form is not completed in full your taxing authority will be denied TRIM certificivilege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or ordin bunty or municipal principal taxing authority ependent special district unicipal service taxing unit (MSTU) dependent Special District hool district Required Local Effort Capital Outlay	cation a	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4) (4) (4) (4) (4) (4) (4) (4) (4) (4)
SECTI MIL If this p levy pri 4a. Co 4b. De 4c. Mu 4d. Inc	CON II: COMPLETED BY TAXING AUTHORITY LLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARIN cortion of the form is not completed in full your taxing authority will be denied TRIM certificivilege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or ordinatority or municipal principal taxing authority ependent special district unicipal service taxing unit (MSTU) dependent Special District hool district Required Local Effort Capital Outlay Discretionary Operating	cation a	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (
SECTI MIL If this p levy pri 4a. Co 4b. De 4c. Mu 4d. Inc 4e. Scl	CON II: COMPLETED BY TAXING AUTHORITY LLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARIN cortion of the form is not completed in full your taxing authority will be denied TRIM certificivilege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or ordin bunty or municipal principal taxing authority ependent special district unicipal service taxing unit (MSTU) dependent Special District hool district Required Local Effort Capital Outlay Discretionary Operating Discretionary Capital Improvement	cation a	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4) (4) (4) (4) (4) (4) (5) (6) (6) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7
SECTI MIL If this p levy pri 4a. Co 4b. De 4c. Mu 4d. Inc 4e. Scl	CON II: COMPLETED BY TAXING AUTHORITY LLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARIN cortion of the form is not completed in full your taxing authority will be denied TRIM certificivilege for the tax year. If any line is inapplicable, enter N/A or -0 Non-Voted Operating Millage Rate (from resolution or ordin punty or municipal principal taxing authority ependent special district unicipal service taxing unit (MSTU) dependent Special District hool district Required Local Effort Capital Outlay Discretionary Operating Discretionary Capital Improvement Additional Voted Millage	cation a	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a) (4b) (4b) (4c) (4c) (4c) (4c) (4c) (4c) (4c) (4c

Taxing	Authority:				DR-422 R. 5/13 Page 2
	TIES, MUNICIPALITIES, SCHOOLS, and WAT tage on Line 3 is greater than plus or minus 1		CONTRACTOR OF STREET AND STREET A	ne non-voted millage rate on	ly if the
5. Una	adjusted gross ad valorem proceeds ne 1 multiplied by Line 4a, 4e, or 4f as applicabl	le , divided by 1,000)		\$	(5)
	justed millage rate (Only if Line 3 is greater the 5 divided by Line 2 multiplied by 1,000)	han plus or minus 1%)	per \$1000	(6)
	, DEPENDENT SPECIAL DISTRICTS , and IN centage on Line 3 is greater than plus or min			the non-voted millage rate	only if
/. (Lin	adjusted gross ad valorem proceeds ne 1 multiplied by Line 4b, 4c, or 4d as applicab	A		\$	(7)
	justed Millage rate (Only if Line 3 is greater the 7 divided by Line 2, multiplied by 1,000)	han plus or minus 3%		per \$1000	(8)
s	Taxing Authority Certification			best of my knowledge. The mill provisions of either s. 200.071 c	
I G	Signature of Chief Administrative Officer			Date :	
N	Title:		Contact Name and Con	tact Title :	
H E R	Mailing Address :		Physical Address :		
E	City, State, Zip:		Phone Number :	Fax Number :	

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

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

13.4.3 Example 34 - DR-422, Category D

For Water Management Districts with no basins - Example 34

FLO	RID	CERTIFICATIO	N OF FIN	AL TAXABL	EVALUE		Rule 12D Florida Administrativ Effecti	ve Co
Year	r:	County:		Is VAB still in ses	sion? Yes	No		
	mple	Authority: 34 - Water Management District w/	o Basins 3	Check type : School Distr ✓ Independen	rict Coun	, <u> </u>	pality Management Distri	ict
Taxii	ng A	uthority :		Checktype : Principal Aut Dependent S	thority Special District	MSTU ✓ Water N	lanagement District	Basin
SEC	TION	NI: COMPLETED BY PROPERT	Y APPRAIS	SER				
1. (Currer	nt year gross taxable value from Line 4	, Form DR-4	120		\$	201,679,232	(1)
2. F	Final	current year gross taxable value from F	orm DR-403	Series .		\$	202,475,255	(2)
3. P	Percer	ntage of change in taxable value (Line 2	divided by Lin	ne 1, <mark>minus</mark> 1, mu	ultiplied by 100)		.39 %	(3)
The t	taxino	g authority must complete this form and	d return it to t	the property app	raiser by —	A.M.,		
1110		Property Appraiser Certification			s above are corre	time ect to the bes	date t of my knowled	dae.
ÇI,	GN	Signature of Property Appraiser :	, certaily ar		Date:			
HE.		N II : COMPLETED BY TAXING A		111	BUDGET HEARIN	NG UNDER s.:	200.065(2)(d), F	.S.
SEC [*] N If this	TION VILLA s port	AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full ege for the tax year. If any line is inappli	OR ORDINA your taxing a cable, enter N	ANCE AT FINAL authority will be d N/A or -0	lenied TRIM certifi	cation and pos	0 000	
SECT N If this levy p	TION VILLA s port privile	AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full ege for the tax year. If any line is inappli Non-Voted Ope	OR ORDINA your taxing a cable, enter N rating Millag	ANCE AT FINAL authority will be d N/A or -0	lenied TRIM certifi	cation and pos	sibly lose its mill	age
SECT No lf this levy p	TION VILLA s port privile	AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full ege for the tax year. If any line is inappli Non-Voted Ope aty or municipal principal taxing aut	OR ORDINA your taxing a cable, enter N rating Millag	ANCE AT FINAL authority will be d N/A or -0	lenied TRIM certifi	cation and pos	per \$1,000	age (4a
ME SECT N If this levy p 4a. C 4b. C	TION VILLA s port privile Coun Depe	AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full ege for the tax year. If any line is inappli Non-Voted Ope aty or municipal principal taxing aut endent special district	OR ORDINA your taxing a cable, enter N rating Millag	ANCE AT FINAL authority will be d N/A or -0	lenied TRIM certifi	cation and pos	per \$1,000 per \$1,000	(4a (4b
HE SECT N If this levy p 4a. C 4b. E 4c. N	TION MILLA s port privile Coun Depe Munic	AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full ege for the tax year. If any line is inappli Non-Voted Ope aty or municipal principal taxing aut endent special district cipal service taxing unit (MSTU)	OR ORDINA your taxing a cable, enter N rating Millag	ANCE AT FINAL authority will be d N/A or -0	lenied TRIM certifi	cation and pos	per \$1,000 per \$1,000	(4a (4b (4c
HE SECT N If this levy p 4a. C 4b. E 4c. N 4d. II	TION MILLA s port privile Coun Depe Munie	AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full ege for the tax year. If any line is inappli Non-Voted Ope aty or municipal principal taxing aut endent special district	OR ORDINA your taxing a cable, enter N rating Millag	ANCE AT FINAL authority will be d N/A or -0 ge Rate (from re	lenied TRIM certifi	nance)	per \$1,000 per \$1,000	(4a (4b (4c)
HE SECT N If this levy p 4a. C 4b. E 4c. N 4d. II	TION MILLA s port privile Coun Depe Munie	AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full ege for the tax year. If any line is inappli Non-Voted Operaty or municipal principal taxing autorident special district cipal service taxing unit (MSTU) pendent Special District	OR ORDINA your taxing a cable, enter N rating Millag	ANCE AT FINAL authority will be d N/A or -0 ge Rate (from re	lenied TRIM certifi	nance)	per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4b (4c)
HE SECT N If this levy p 4a. C 4b. E 4c. N 4d. II	TION MILLA s port privile Coun Depe Munie	AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full ege for the tax year. If any line is inappli Non-Voted Operaty or municipal principal taxing autorident special district cipal service taxing unit (MSTU) pendent Special District	OR ORDINA your taxing a cable, enter N rating Millag	ANCE AT FINAL authority will be d N/A or -0 ge Rate (from re	lenied TRIM certifi solution or ordii ired Local Effort	nance)	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	
HE SECT N If this levy p 4a. C 4b. E 4c. N 4d. II	TION MILLA s port privile Coun Depe Munie	AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full ege for the tax year. If any line is inappli Non-Voted Operaty or municipal principal taxing autorident special district cipal service taxing unit (MSTU) pendent Special District	N OR ORDIN/ your taxing a cable, enter N rating Millag hority	ANCE AT FINAL authority will be d N/A or -0 ge Rate (from re	lenied TRIM certifi solution or ordin ired Local Effort Capital Outlay	nance)	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a) (4b) (4c) (4d)
HE SECT N If this levy p 4a. C 4b. E 4c. N 4d. II	TION MILLA s port privile Coun Depe Munie	AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full ege for the tax year. If any line is inappli Non-Voted Operaty or municipal principal taxing autorident special district cipal service taxing unit (MSTU) pendent Special District	N OR ORDIN/ your taxing a cable, enter N rating Millag hority	ANCE AT FINAL Buthority will be d N/A or -0 ge Rate (from re Requ Discretionary Capi	ired Local Effort Capital Outlay onary Operating tal Improvement	nance)	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4b (4c)
HE SEC N If this levy p 4a. C 4b. E 4c. N 4d. II 4e. S	TTION MILLA s port Coun Depe Municipal School	AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full ege for the tax year. If any line is inappli Non-Voted Operaty or municipal principal taxing authorised service taxing unit (MSTU) pendent Special District old district old district	N OR ORDIN/ your taxing a cable, enter N rating Millag hority	ANCE AT FINAL Buthority will be d N/A or -0 ge Rate (from re Requ Discretionary Capi	ired Local Effort Capital Outlay onary Operating tal Improvement	nance)	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a) (4b) (4c) (4d) (4e)
HE SEC M If this levy p 4a. C 4b. E 4c. N 4d. II 4e. S	TTION MILLA s port Coun Depe Municipal School	AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full ege for the tax year. If any line is inappli Non-Voted Operaty or municipal principal taxing autorident special district cipal service taxing unit (MSTU) pendent Special District	N OR ORDIN/ your taxing a cable, enter N rating Millag hority	ANCE AT FINAL Buthority will be d N/A or -0 ge Rate (from re Requ Discretionary Capi	ired Local Effort Capital Outlay onary Operating tal Improvement nal Voted Millage District Levy	nance)	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4b (4c (4d
HE SEC M If this levy p 4a. C 4b. E 4c. N 4d. II 4e. S	MILLA MILLA S s port Coun Depe Munio Indep Schoo	AGE RATE ADOPTED BY RESOLUTION tion of the form is not completed in full ege for the tax year. If any line is inappli Non-Voted Operaty or municipal principal taxing authorised service taxing unit (MSTU) pendent Special District old district old district	N OR ORDIN/ your taxing a cable, enter N rating Millag hority	ANCE AT FINAL Buthority will be d N/A or -0 ge Rate (from re Requ Discretionary Capi	ired Local Effort Capital Outlay onary Operating tal Improvement hal Voted Millage District Levy Basin	nance)	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4b (4c (4d (4e

Taxing	Authority:				R.	R-422 5/13 age 2
	IES, MUNICIPALITIES, SCHOOLS, and WAT age on Line 3 is greater than plus or minus 1			e non-	voted millage rate only	if the
	adjusted gross ad valorem proceeds e 1 multiplied by Line 4a, 4e, or 4f as applicabl	e , divided by 1,000)		\$		(5)
	usted millage rate (Only if Line 3 is greater the 5 divided by Line 2 multiplied by 1,000)	han plus or minus 1%)		per \$1000	(6)
the perc	DEPENDENT SPECIAL DISTRICTS , and INcentage on Line 3 is greater than plus or mir			the no	n-voted millage rate on	ly if
	adjusted gross ad valorem proceeds e 1 multiplied by Line 4b, 4c, or 4d as applicab	le, divided by 1,000)		\$		(7)
	usted Millage rate (Only if Line 3 is greater the 7 divided by Line 2, multiplied by 1,000)	nan plus or minus 3%)		per \$1000	(8)
s	Taxing Authority Certification		and rates are correct to the l risions of s. 200.065 and the			
I G	Signature of Chief Administrative Officer	1		Date:		
N	Title:		Contact Name and Con	tact Tit	le:	
H E R	Mailing Address :		Physical Address :			
E	City, State, Zip:		Phone Number :		Fax Number :	

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

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

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

13.4.4 Example 35 - DR-422, Category D

For Water Management Districts with no basins – Example 35

FLORI	Веракти бит	TION OF FINAL TAXABLE VALUE Florida Ac	Rule 12E ministrati Effect Pro	ve Co
Year:	County:	Is VAB still in session? Yes No		
	al Authority : le 35 - Water Management Distric	t w/o Basins 4 Checktype: School District County Municipality Independent Special District Water Managen	nent Distr	ict
	Authority :	Check type: Principal Authority MSTU Dependent Special District Water Manageme	nt District	Basir
SECTIO	ON I: COMPLETED BY PROP	ERTY APPRAISER		_
1. Curr	ent year gross taxable value from L		808,250	(1
2. Fina	l current year gross taxable value fro	om Form DR-403 Series \$ 546,	885,203	(2
3. Perc	entage of change in taxable value (ine 2 divided by Line 1, <mark>minus 1</mark> , multiplied by 100)	.75 %	(3
The taxir	ng authority must complete this form	and return it to the property appraiser by		
	Property Appraiser Certificati	time	date knowle	dge
SIGN	Signature of Property Appraiser :	Date :		
and a state of the state of	ON II: COMPLETED BY TAXI	Providence of the Applicance of the Street Conference C	b -	
SECTION MILL	AGE RATE ADOPTED BY RESOLU ortion of the form is not completed in ilege for the tax year. If any line is in	TION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065 of full your taxing authority will be denied TRIM certification and possibly lost applicable, enter N/A or -0	5 55501 550	
MILL If this po levy priv	AGE RATE ADOPTED BY RESOLU rition of the form is not completed in ilege for the tax year. If any line is in Non-Voted	TION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065 If full your taxing authority will be denied TRIM certification and possibly lose applicable, enter N/A or -0 Operating Millage Rate (from resolution or ordinance)	e its mill	
MILL If this po levy priv	AGE RATE ADOPTED BY RESOLU ortion of the form is not completed in ilege for the tax year. If any line is in Non-Voted unty or municipal principal taxing	TION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065 If full your taxing authority will be denied TRIM certification and possibly lose applicable, enter N/A or -0 Operating Millage Rate (from resolution or ordinance)	5 55501 550	age
MILL If this po levy priv	AGE RATE ADOPTED BY RESOLU rition of the form is not completed in ilege for the tax year. If any line is in Non-Voted	TION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065 If full your taxing authority will be denied TRIM certification and possibly lose applicable, enter N/A or -0 Operating Millage Rate (from resolution or ordinance) authority per	e its mill	age (4a
MILL If this polevy priv 4a. Coul 4b. Dep	AGE RATE ADOPTED BY RESOLU ortion of the form is not completed in ilege for the tax year. If any line is in Non-Voted unty or municipal principal taxing	TION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065 If full your taxing authority will be denied TRIM certification and possibly lose applicable, enter N/A or -0 Operating Millage Rate (from resolution or ordinance) authority per	e its mill	(4a
SECTIC MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur	AGE RATE ADOPTED BY RESOLU intion of the form is not completed in ilege for the tax year. If any line is in Non-Voted anty or municipal principal taxing pendent special district	TION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065 In full your taxing authority will be denied TRIM certification and possibly lose applicable, enter N/A or -0 Operating Millage Rate (from resolution or ordinance) authority per per	\$1,000 \$1,000	(4a (4b
SECTIC MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde	AGE RATE ADOPTED BY RESOLU ortion of the form is not completed in ilege for the tax year. If any line is in Non-Voted unty or municipal principal taxing pendent special district nicipal service taxing unit (MSTU)	TION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065 If full your taxing authority will be denied TRIM certification and possibly lose applicable, enter N/A or -0 Operating Millage Rate (from resolution or ordinance) authority per per per per per per per per per per	\$1,000 \$1,000 \$1,000	(4a (4a (4a (4a
SECTIC MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde	AGE RATE ADOPTED BY RESOLU intion of the form is not completed in ilege for the tax year. If any line is in Non-Voted inty or municipal principal taxing bendent special district incipal service taxing unit (MSTU) ependent Special District	TION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065 If full your taxing authority will be denied TRIM certification and possibly lose applicable, enter N/A or -0 Operating Millage Rate (from resolution or ordinance) authority per per Required Local Effort per	\$1,000 \$1,000 \$1,000 \$1,000	(4a (4a (4a (4a
SECTIC MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde	AGE RATE ADOPTED BY RESOLU intion of the form is not completed in ilege for the tax year. If any line is in Non-Voted inty or municipal principal taxing bendent special district incipal service taxing unit (MSTU) ependent Special District	TION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065 In full your taxing authority will be denied TRIM certification and possibly lose applicable, enter N/A or -0 Operating Millage Rate (from resolution or ordinance) authority per per Required Local Effort per Capital Outlay per	\$1,000 \$1,000 \$1,000 \$1,000 \$1,000	(4a (4a (4a (4a
SECTIC MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde	AGE RATE ADOPTED BY RESOLU intion of the form is not completed in ilege for the tax year. If any line is in Non-Voted inty or municipal principal taxing bendent special district incipal service taxing unit (MSTU) ependent Special District	TION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065 In full your taxing authority will be denied TRIM certification and possibly lose applicable, enter N/A or -0 Operating Millage Rate (from resolution or ordinance) authority per per Required Local Effort per Capital Outlay per Discretionary Operating per	\$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000	(4a (4a (4a (4a
SECTIC MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde	AGE RATE ADOPTED BY RESOLU intion of the form is not completed in ilege for the tax year. If any line is in Non-Voted inty or municipal principal taxing bendent special district incipal service taxing unit (MSTU) ependent Special District	TION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065 In full your taxing authority will be denied TRIM certification and possibly lose applicable, enter N/A or -0 Operating Millage Rate (from resolution or ordinance) authority per per Required Local Effort per Capital Outlay per Discretionary Operating per Discretionary Capital Improvement per	\$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000	
SECTIC MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde 4e. Sch	AGE RATE ADOPTED BY RESOLU intion of the form is not completed in ilege for the tax year. If any line is in Non-Voted inty or municipal principal taxing bendent special district incipal service taxing unit (MSTU) ependent Special District	TION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065 In full your taxing authority will be denied TRIM certification and possibly lose applicable, enter N/A or -0 Operating Millage Rate (from resolution or ordinance) authority per per Required Local Effort per Capital Outlay per Discretionary Operating per Additional Voted Millage per	\$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000	(4a (4k (4c
SECTIC MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde 4e. Sch	AGE RATE ADOPTED BY RESOLU ortion of the form is not completed in ilege for the tax year. If any line is in Non-Voted unty or municipal principal taxing pendent special district nicipal service taxing unit (MSTU) ependent Special District ool district	TION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065 If full your taxing authority will be denied TRIM certification and possibly lose applicable, enter N/A or -0 Operating Millage Rate (from resolution or ordinance) authority per per Required Local Effort per Capital Outlay per Discretionary Operating per Additional Voted Millage per District Levy .3000 per	\$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000	(4a (4k (4c (4c

Tax	king A	authority:		DR-422 R. 5/13 Page 2
		S, MUNICIPALITIES, SCHOOLS, and WAT ge on Line 3 is greater than plus or minus 1	TER MANAGEMENT DISTRICTS may adjust the non-voted millage rate %. (s. 200.065(6), F.S)	only if the
5.	Unad (Line	ljusted gross ad valorem proceeds 1 multiplied by Line 4a, 4e, or 4f as applicabl	e , divided by 1,000) \$	(5)
6.		sted millage rate (Only if Line 3 is greater t 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 1%) per \$1	000 (6)
		DEPENDENT SPECIAL DISTRICTS , and IN ntage on Line 3 is greater than plus or min	DEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage ra us 3% (s. 200.065(6), F.S.)	te only if
7.		ljusted gross ad valorem proceeds 1 multiplied by Line 4b, 4c, or 4d as applicab	le, divided by 1,000) \$	(7)
8.		sted Millage rate (Only if Line 3 is greater tl 7 divided by Line 2, multiplied by 1,000)	per \$1	200
	s	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The n comply with the provisions of s. 200.065 and the provisions of either s. 200.07 200.081, F.S.	
	I G	Signature of Chief Administrative Officer	Date :	
	N	Title:	Contact Name and Contact Title :	
	H E R	Mailing Address :	Physical Address :	
	E	City, State, Zip :	Phone Number : Fax Number :	

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

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

13.4.5 Example 36 - DR-422, Category D

For water management districts with basins for each county's district millage rate – Example 36

FL(ORIDA	CERTIFICATIO	N OF FINA	AL TAXABLI	EVALUE		Fk	Rule 12D orida Administrativ Effecti	ve Co
Yea	ar:	County:		Is VAB still in sess	sion? Yes		No		
		Authority : 36 - Water Management District w/	Basins 1 of	Check type: School Distri	ict Cou	inty _	Municipa Water Ma	lity magement Distri	ict
Tax	xing A	uthority :		Check type: Principal Aut Dependent S	hority pecial District		MSTU Water Man	nagement District	Basir
SE	CTION	NI: COMPLETED BY PROPERT	Y APPRAIS	ER					
1.	Curre	nt year gross taxable value from Line 4	, Form DR-4:	20		\$		59,179,896	(1)
2.	Final	current year gross taxable value from F	orm DR-403	Series		\$		59,125,345	(2
3.	Perce	ntage of change in taxable value (Line 2	divided by Lin	ne 1, minus 1, mu	Itiplied by 100)			09 %	(3
The	taxing	authority must complete this form and	d return it to t	he property appr	aiser by —		A.M.,		
		Property Appraiser Certification		taxable values	•	time	he hest c	date of my knowled	dae
100	IGN IERE	Signature of Property Appraiser :	1.0011		Date :			,	
	MILLA	GE RATE ADOPTED BY RESOLUTION	AUTHORIT' NOR ORDINA	51	BUDGET HEAR	ING UNE	DER s. 20	0.065(2)(d), F	.S.
If th	nis port	GE RATE ADOPTED BY RESOLUTION ion of the form is not completed in full ege for the tax year. If any line is inappli	OR ORDINA your taxing a cable, enter N	NCE AT FINAL I uthority will be d //A or -0	enied TRIM cert	ification			
If th	nis port y privile	ion of the form is not completed in full age for the tax year. If any line is inappli Non-Voted Ope	N OR ORDINA your taxing a cable, enter N rating Millag	NCE AT FINAL I uthority will be d //A or -0	enied TRIM cert	ification		bly lose its mill	age
If th levy 4a.	nis port y privile Coun	ion of the form is not completed in full ege for the tax year. If any line is inappli Non-Voted Ope ty or municipal principal taxing aut	N OR ORDINA your taxing a cable, enter N rating Millag	NCE AT FINAL I uthority will be d //A or -0	enied TRIM cert	ification		bly lose its mill per \$1,000	age (4a
If th levy 4a. 4b.	coun Depe	ion of the form is not completed in full age for the tax year. If any line is inappli Non-Voted Ope ty or municipal principal taxing aut ndent special district	N OR ORDINA your taxing a cable, enter N rating Millag	NCE AT FINAL I uthority will be d //A or -0	enied TRIM cert	ification		per \$1,000 per \$1,000	(4a
If th levy 4a. 4b. 4c.	Coun Depe	ion of the form is not completed in full ege for the tax year. If any line is inappli Non-Voted Ope ty or municipal principal taxing aut	N OR ORDINA your taxing a cable, enter N rating Millag	NCE AT FINAL I uthority will be d //A or -0	enied TRIM cert	ification		bly lose its mill per \$1,000	(4a (4b
If th levy 4a. 4b. 4c. 4d.	Coun Depe Munic	ion of the form is not completed in full age for the tax year. If any line is inappli Non-Voted Ope ty or municipal principal taxing aut ndent special district cipal service taxing unit (MSTU)	OR ORDINA your taxing a cable, enter N rating Millag	uthority will be d //A or -0 e Rate (from res	enied TRIM cert	linance)		per \$1,000 per \$1,000 per \$1,000	(4a (4b (4c
If th levy 4a. 4b. 4c. 4d.	Coun Depe Munic	ion of the form is not completed in full age for the tax year. If any line is inappli Non-Voted Ope ty or municipal principal taxing aut indent special district cipal service taxing unit (MSTU) pendent Special District	OR ORDINA your taxing a cable, enter N rating Millag	uthority will be d //A or -0 e Rate (from res	enied TRIM cert	linance)		per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4b (4c
If th levy 4a. 4b. 4c. 4d.	Coun Depe Munic	ion of the form is not completed in full age for the tax year. If any line is inappli Non-Voted Ope ty or municipal principal taxing aut indent special district cipal service taxing unit (MSTU) pendent Special District	OR ORDINA your taxing a cable, enter N rating Millag	NCE AT FINAL I uthority will be d //A or -0 e Rate (from res	enied TRIM cert solution or orc	linance)		per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4b (4c
If the levy 4a. 4b. 4c. 4d.	Coun Depe Munic	ion of the form is not completed in full age for the tax year. If any line is inappli Non-Voted Ope ty or municipal principal taxing aut indent special district cipal service taxing unit (MSTU) pendent Special District	N OR ORDINA your taxing a cable, enter N rating Millag hority	NCE AT FINAL I uthority will be d //A or -0 e Rate (from res	enied TRIM cert solution or orc ired Local Effo Capital Outla onary Operatin	linance)		per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4b (4c
If th levy 4a. 4b. 4c. 4d.	Coun Depe Munic	ion of the form is not completed in full age for the tax year. If any line is inappli Non-Voted Ope ty or municipal principal taxing aut indent special district cipal service taxing unit (MSTU) pendent Special District	N OR ORDINA your taxing a cable, enter N rating Millag hority	Requi	enied TRIM cert solution or orc ired Local Effo Capital Outla onary Operatin	linance)		per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	
4a. 4b. 4c. 4d. 4e.	Coun Depe Munic Indep	ion of the form is not completed in full age for the tax year. If any line is inappli Non-Voted Ope ty or municipal principal taxing aut ndent special district cipal service taxing unit (MSTU) pendent Special District	N OR ORDINA your taxing a cable, enter N rating Millag hority	Requi	ired Local Effo Capital Outla Donary Operatin tal Improvemen	linance) rt y g lt		per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4b (4c
4a. 4b. 4c. 4d. 4e.	Coun Depe Munic Indep	ion of the form is not completed in full ege for the tax year. If any line is inappli Non-Voted Ope ty or municipal principal taxing aut ndent special district cipal service taxing unit (MSTU) pendent Special District ol district	N OR ORDINA your taxing a cable, enter N rating Millag hority	Requi	ired Local Effo Capital Outla conary Operatinal Improvemen	linance) rrt y g tt		per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4k (4c (4c
4a. 4b. 4c. 4d. 4e.	coun Depe Muni- Indep School	ion of the form is not completed in full ege for the tax year. If any line is inappli Non-Voted Ope ty or municipal principal taxing aut ndent special district cipal service taxing unit (MSTU) pendent Special District ol district	N OR ORDINA your taxing a cable, enter N rating Millag hority	Requi	ired Local Effo Capital Outla Donary Operatinatal Improvemental Improvemental Voted Millag District Lev	linance) rt y g it	and possil	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4 (4

ing A	Authority:				R.	R-422 5/13 age 2
	DECIDENTAL PROPERTY OF THE PRO			e non-voted millage	e rate only	if the
Unad (Line	ljusted gross ad valorem proceeds 1 multiplied by Line 4a, 4e, or 4f as applicabl	e , divided by 1,000)		\$		(5)
Adjus (Line	sted millage rate (Only if Line 3 is greater th 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 1%)	р	er \$1000	(6)
			, ,	the non-voted milla	ige rate on	ly if
		le, divided by 1,000)		\$		(7)
		nan plus or minus 3%)	р	er \$1000	(8)
s	Taxing Authority Certification					
I G	Signature of Chief Administrative Officer	1		Date :		
N	Title:		Contact Name and Con	tact Title :		
H E R	Mailing Address :		Physical Address :			
E	City, State, Zip :		Phone Number :	Fax Number	:	
	Untile entage Unace (Line Adjurtline Cus, E Unace (Line Adjurtline Cus, E Unace (Line Adjurtline S I G N H E	Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4e, or 4f as applicable) Adjusted millage rate (Only if Line 3 is greater the (Line 5 divided by Line 2 multiplied by 1,000) TUS, DEPENDENT SPECIAL DISTRICTS, and IN Descentage on Line 3 is greater than plus or minutiplied by 1,000 and plusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable) Adjusted Millage rate (Only if Line 3 is greater the (Line 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification Signature of Chief Administrative Officer GN Title: Mailing Address:	Interest Municipalities, Schools, and Water Management (entage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.: Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000) Adjusted millage rate (Only if Line 3 is greater than plus or minus 1% (Line 5 divided by Line 2 multiplied by 1,000) FUS, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DESCRIPTION (S. 200.065(6), Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3% (Line 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification Signature of Chief Administrative Officer: H Mailing Address:	INTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the entage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S) Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000) Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) (Line 5 divided by Line 2 multiplied by 1,000) TUS, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust be excreated on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.) Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) (Line 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification Signature of Chief Administrative Officer: Contact Name and Con Mailing Address: Physical Address:	INTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage entage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S) Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000) Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) (Line 5 divided by Line 2 multiplied by 1,000) PUS, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millabercentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.) Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) (Line 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification Signature of Chief Administrative Officer: Date: Mailing Address: Physical Address:	In Nation (1): R. P.

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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.

13.4.6 Example 37 - DR-422, Category D

For water management districts with basins for each county's district millage rate – Example 37

FLORI	Белати ви	N OF FINAL TAXABLE VALUE		
Year:	County:	Is VAB still in session? Yes	No	
	al Authority : e 37 - Water Management District w/I	Check type: School District Coun Independent Special District	ty Municipality Water Management Dist	rict
Taxing .	Authority :	Check type: Principal Authority Dependent Special District	MSTU Water Management District	t Basir
SECTIO	NI: COMPLETED BY PROPERT	Y APPRAISER		
1. Curr	ent year gross taxable value from Line 4	, Form DR-420	\$ 16,001,663,573	(1)
2. Fina	l current year gross taxable value from F	orm DR-403 Series	\$ 16,000,238,475	(2
3. Perc	entage of change in taxable value (Line 2	divided by Line 1, minus 1, multiplied by 100)	01 %	(3
The taxir	ng authority must complete this form and	return it to the property appraiser by	A.M.,	
	Property Appraiser Certification	I certify the taxable values above are corre	time date	
SIGN HERE	Signature of Property Appraiser :	Date:		
MILL If this po	rtion of the form is not completed in full llege for the tax year. If any line is inappli	I OR ORDINANCE AT FINAL BUDGET HEARINg your taxing authority will be denied TRIM certificable, enter N/A or -0	ication and possibly lose its mi	
MILL If this po levy priv	AGE RATE ADOPTED BY RESOLUTION rtion of the form is not completed in full llege for the tax year. If any line is inapplie Non-Voted Oper	I OR ORDINANCE AT FINAL BUDGET HEARIN your taxing authority will be denied TRIM certif cable, enter N/A or -0 rating Millage Rate (from resolution or ordin	ication and possibly lose its mi nance)	llage
MILL If this po levy priv 4a. Cou	AGE RATE ADOPTED BY RESOLUTION rtion of the form is not completed in full lege for the tax year. If any line is inapplic Non-Voted Oper nty or municipal principal taxing auth	I OR ORDINANCE AT FINAL BUDGET HEARIN your taxing authority will be denied TRIM certif cable, enter N/A or -0 rating Millage Rate (from resolution or ordin	nance) per \$1,000	llage (4a
MILL If this polevy priv 4a. Cou 4b. Dep	AGE RATE ADOPTED BY RESOLUTION rtion of the form is not completed in full lege for the tax year. If any line is inappli Non-Voted Oper nty or municipal principal taxing auth rendent special district	I OR ORDINANCE AT FINAL BUDGET HEARIN your taxing authority will be denied TRIM certif cable, enter N/A or -0 rating Millage Rate (from resolution or ordin	nance) per \$1,000 per \$1,000	(4a
MILL If this polevy priv 4a. Cou 4b. Dep 4c. Mur	AGE RATE ADOPTED BY RESOLUTION rtion of the form is not completed in full illege for the tax year. If any line is inapplic Non-Voted Oper nty or municipal principal taxing authendent special district nicipal service taxing unit (MSTU)	I OR ORDINANCE AT FINAL BUDGET HEARIN your taxing authority will be denied TRIM certif cable, enter N/A or -0 rating Millage Rate (from resolution or ordin	nance) per \$1,000 per \$1,000 per \$1,000	(4a (4k
MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde	AGE RATE ADOPTED BY RESOLUTION rtion of the form is not completed in full lege for the tax year. If any line is inapplic Non-Voted Oper nty or municipal principal taxing authendent special district nicipal service taxing unit (MSTU) ependent Special District	I OR ORDINANCE AT FINAL BUDGET HEARIN your taxing authority will be denied TRIM certif cable, enter N/A or -0 rating Millage Rate (from resolution or ordin hority	nance) per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4k (4c
MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde	AGE RATE ADOPTED BY RESOLUTION rtion of the form is not completed in full illege for the tax year. If any line is inapplic Non-Voted Oper nty or municipal principal taxing authendent special district nicipal service taxing unit (MSTU)	I OR ORDINANCE AT FINAL BUDGET HEARINgour taxing authority will be denied TRIM certificable, enter N/A or -0 Trating Millage Rate (from resolution or ordinal hority Required Local Effort	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4k (4c (4c
MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde	AGE RATE ADOPTED BY RESOLUTION rtion of the form is not completed in full lege for the tax year. If any line is inapplic Non-Voted Oper nty or municipal principal taxing authendent special district nicipal service taxing unit (MSTU) ependent Special District	I OR ORDINANCE AT FINAL BUDGET HEARINg your taxing authority will be denied TRIM certificable, enter N/A or -0 I rating Millage Rate (from resolution or ordinal hority Required Local Effort	nance) per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4k (4c (4c
MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde	AGE RATE ADOPTED BY RESOLUTION rtion of the form is not completed in full lege for the tax year. If any line is inapplic Non-Voted Oper nty or municipal principal taxing authendent special district nicipal service taxing unit (MSTU) ependent Special District	I OR ORDINANCE AT FINAL BUDGET HEARINg your taxing authority will be denied TRIM certificable, enter N/A or -0 Trating Millage Rate (from resolution or ordinal hority Required Local Effort Capital Outlay Discretionary Operating	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4k (4c (4c
MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde	AGE RATE ADOPTED BY RESOLUTION rtion of the form is not completed in full lege for the tax year. If any line is inapplic Non-Voted Oper nty or municipal principal taxing authendent special district nicipal service taxing unit (MSTU) ependent Special District	I OR ORDINANCE AT FINAL BUDGET HEARINg your taxing authority will be denied TRIM certificable, enter N/A or -0 I rating Millage Rate (from resolution or ordinal hority Required Local Effort	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4k (4c (4c
MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde	AGE RATE ADOPTED BY RESOLUTION rtion of the form is not completed in full lege for the tax year. If any line is inapplic Non-Voted Oper nty or municipal principal taxing authendent special district nicipal service taxing unit (MSTU) ependent Special District	I OR ORDINANCE AT FINAL BUDGET HEARINg your taxing authority will be denied TRIM certificable, enter N/A or -0 Trating Millage Rate (from resolution or ordinal hority Required Local Effort Capital Outlay Discretionary Operating	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a) (4c) (4c) (4c)
MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde 4e. Sch	AGE RATE ADOPTED BY RESOLUTION rtion of the form is not completed in full lege for the tax year. If any line is inapplic Non-Voted Oper nty or municipal principal taxing authendent special district nicipal service taxing unit (MSTU) ependent Special District	I OR ORDINANCE AT FINAL BUDGET HEARINg your taxing authority will be denied TRIM certificable, enter N/A or -0 I rating Millage Rate (from resolution or ordinal hority Required Local Effort Capital Outlay Discretionary Operating Discretionary Capital Improvement	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4c (4c (4e
MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde 4e. Sch	AGE RATE ADOPTED BY RESOLUTION rtion of the form is not completed in full lege for the tax year. If any line is inapplic Non-Voted Oper nty or municipal principal taxing authorized service taxing unit (MSTU) ependent Special District pool district	I OR ORDINANCE AT FINAL BUDGET HEARINg your taxing authority will be denied TRIM certificable, enter N/A or -0 rating Millage Rate (from resolution or ordinal hority Required Local Effort Capital Outlay Discretionary Operating Discretionary Capital Improvement Additional Voted Millage	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a (4c (4c (4a (4a (4a (4a (4a (4a (4a (4a (4a (4a
MILL If this po levy priv 4a. Cou 4b. Dep 4c. Mur 4d. Inde 4e. Sch	AGE RATE ADOPTED BY RESOLUTION rtion of the form is not completed in full lege for the tax year. If any line is inapplic Non-Voted Oper nty or municipal principal taxing authorized service taxing unit (MSTU) ependent Special District pool district	I OR ORDINANCE AT FINAL BUDGET HEARIN your taxing authority will be denied TRIM certif cable, enter N/A or -0 rating Millage Rate (from resolution or ordin hority Required Local Effort Capital Outlay Discretionary Operating Discretionary Capital Improvement Additional Voted Millage District Levy Basin	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4a) (4a) (4a) (4a) (4a) (4a) (4a) (4a)

Tax	ing A	Authority :				DR-422 R. 5/13 Page 2
		ES, MUNICIPALITIES, SCHOOLS, and WAT ge on Line 3 is greater than plus or minus 1		The state of the s	ne non-voted millage rate o	nly if the
5.	Unad (Line	ljusted gross ad valorem proceeds 1 multiplied by Line 4a, 4e, or 4f as applicabl	le , divided by 1,000)		\$	(5)
		sted millage rate (Only if Line 3 is greater t 5 divided by Line 2 multiplied by 1,000)	han plus or minus 1%)	per \$100	00 (6)
		DEPENDENT SPECIAL DISTRICTS, and IN entage on Line 3 is greater than plus or mir			the non-voted millage rate	only if
		ljusted gross ad valorem proceeds 1 multiplied by Line 4b, 4c, or 4d as applicab	le, divided by 1,000)		\$	(7)
		sted Millage rate (Only if Line 3 is greater th 7 divided by Line 2, multiplied by 1,000)	han plus or minus 3%)	per \$100	00 (8)
	s	Taxing Authority Certification			best of my knowledge. The mi provisions of either s. 200.071	
	l G	Signature of Chief Administrative Officer	ri.		Date :	
21	N	Title:		Contact Name and Con	ntact Title :	
	H E R E	Mailing Address :		Physical Address :		
,	_	City, State, Zip:		Phone Number :	Fax Number :	

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

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

13.4.7 Example 38 - DR-422, Category D

For water management districts with basins for each county's district millage rate - Example 38

FLO	RID	CERTIFICATIO	N OF FIN	AL TAXABL	E VAI	LUE			
Year	r:	County:		Is VAB still in ses	sion?	Yes		No	
Exar 4	mple	Authority : 38 - Water Management District w/l	Basins 3 of	Checktype : School Distr ✓ Independent Checktype :		County District	/	Municipality Water Management Dist	rict
Taxi	ng Ai	uthority :		Principal Aut Dependent S		listrict	✓	MSTU Water Management Distric	t Basi
SEC	TION	II: COMPLETED BY PROPERT	Y APPRAIS	SER					
1.	Currer	nt year gross taxable value from Line 4	, Form DR-	120			\$	1,029,182,440	(1
2.	Final c	current year gross taxable value from F	orm DR-403	3 Series			\$	1,035,465,238	3 (2
3.	Percer	ntage of change in taxable value (Line 2	divided by Li	ne 1, <mark>minus</mark> 1, mu	ıltiplied	by 100)		.61 %	(3
The t	taxing	authority must complete this form and	return it to	the property appr	aiser by	y —	ime	A.M.,	
		Property Appraiser Certification	I certify th	e taxable values	above			he best of my knowle	
10000	GN ERE	Signature of Property Appraiser :			Date :				
If this	s port	GE RATE ADOPTED BY RESOLUTION ion of the form is not completed in full age for the tax year. If any line is inappliated in the second s	your taxing a cable, enter I	authority will be d N/A or -0	enied T	RIM certific	ation a	3 11 2	
4a. (Coun	Non-Voted Oper ty or municipal principal taxing autl		ge hate (ITOIII Te	solutio	n or ordin	ance	per \$1,000	(48
\rightarrow		ndent special district	ionty					per \$1,000	-
\vdash	_	cipal service taxing unit (MSTU)						per \$1,000	-
		endent Special District						per \$1,000	(40
-		ol district		Regu	ired Lo	cal Effort		per \$1,000	
					1000	tal Outlay		per \$1,000	1
				Discretion		Operating		per \$1,000	+
			Г	Discretionary Capi	100			per \$1,000	
				Addition	nal Vote	d Millage		per \$1,000	
								******	1
4f. \	Water	management district			Di	strict Levy		per \$1,000	(4
4f. \	Water	management district			Di	strict Levy Basin		per \$1,000 .2390 per \$1,000	(4

						5/13 age 2
ntag	S, MUNICIPALITIES, SCHOOLS, and WAT se on Line 3 is greater than plus or minus 1			ne non-	voted millage rate only	if the
	justed gross ad valorem proceeds 1 multiplied by Line 4a, 4e, or 4f as applicable	e , divided by 1,000)		\$		(5)
		nan plus or minus 1%)		per \$1000	(6)
				the no	n-voted millage rate on	ly if
		le, divided by 1,000)		\$		(7)
		nan plus or minus 3%)		per \$1000	(8)
	Taxing Authority Certification					
•	Signature of Chief Administrative Officer	:		Date:		
	Title:		Contact Name and Con	tact Tit	tle:	
1	Mailing Address :		Physical Address :			
	City, State, Zip :		Phone Number :		Fax Number :	
	djus ine : ss, D rcei nad ine ine :	djusted millage rate (Only if Line 3 is greater the state of the state	djusted millage rate (Only if Line 3 is greater than plus or minus 1% ine 5 divided by Line 2 multiplied by 1,000) s, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIA reentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), land ine 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) digusted Millage rate (Only if Line 3 is greater than plus or minus 3% ine 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification Signature of Chief Administrative Officer: Title: Mailing Address:	dijusted millage rate (Only if Line 3 is greater than plus or minus 1%) ine 5 divided by Line 2 multiplied by 1,000) s, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust recentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.) inadjusted gross ad valorem proceeds ine 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) dijusted Millage rate (Only if Line 3 is greater than plus or minus 3%) ine 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification Signature of Chief Administrative Officer: Title: Contact Name and Con Mailing Address: Physical Address:	dijusted millage rate (Only if Line 3 is greater than plus or minus 1%) ine 5 divided by Line 2 multiplied by 1,000) s, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the nor recentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.) inadjusted gross ad valorem proceeds ine 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) digusted Millage rate (Only if Line 3 is greater than plus or minus 3%) ine 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification I certify the millages and rates are correct to the best of comply with the provisions of s. 200.065 and the provision 200.081, F.S. Signature of Chief Administrative Officer: Date: Mailing Address: Physical Address:	dijusted millage rate (Only if Line 3 is greater than plus or minus 1%) per \$1000 s, DEPENDENT SPECIAL DISTRICTS , and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate on recentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.) madjusted gross ad valorem proceeds ine 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) dijusted Millage rate (Only if Line 3 is greater than plus or minus 3%) per \$1000 per \$1000 Taxing Authority Certification I certify the millages and rates are correct to the best of my knowledge. The millage 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: Mailing Address: Physical Address:

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

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

13.4.8 Example 39 - DR-422, Category D

For water management districts with basins for each county's district millage rate – Example 39

FLOR	RIDA	CERTIFICATIO	N OF FIN	IAL TAXABI	E VALUE		FI	Rule 12D Iorida Administrati Effect Pro	ve (
Year:	:	County:		Is VAB still in se	ssion? Yes		No		
Exam 4	ple 3	Authority : 9 - Water Management District w/E	Basins 4 of	Check type : School Dist ✓ Independer	trict Cou	nty _	Municipa Water Ma	ality anagement Distr	ict
Taxin	ng Au	thority :		Principal Au	athority Special District	✓	MSTU Water Ma	nagement District	Bas
		I : COMPLETED BY PROPERTY				To:			
_		t year gross taxable value from Line 4				\$		19,942,062,740	(
		urrent year gross taxable value from Fo	21 - 2 - 1 - 1 - 1		Ted 10 ves	\$	1	19,965,234,089	()
3. Pe	ercen	tage of change in taxable value (Line 2	divided by L	ine 1, minus 1, m	ultiplied by 100)			.12 %	(:
The ta	axing	authority must complete this form and	return it to	the property app	oraiser by —	time	A.M.,	date	
	1	Property Appraiser Certification	I certify th	ne taxable value	es above are co	rect to t	he best		dge
SIGI HER		Signature of Property Appraiser :			Date :				
		II: COMPLETED BY TAXING A			DUD 057 U5 4D				
MI If this	ILLA(portio	GERATE ADOPTED BY RESOLUTION on of the form is not completed in full yee for the tax year. If any line is inapplied	OR ORDIN your taxing a table, enter	ANCE AT FINAL authority will be N/A or -0	denied TRIM cert	ification			
MI If this p levy pr	ILLAC portic privilec	GE RATE ADOPTED BY RESOLUTION on of the form is not completed in full y ge for the tax year. If any line is inapplic Non-Voted Oper	OR ORDIN your taxing a cable, enter rating Milla	ANCE AT FINAL authority will be N/A or -0	denied TRIM cert	ification		ibly lose its mill	lage
MI If this plevy pr	DOTTION TO THE PORT OF THE POR	GE RATE ADOPTED BY RESOLUTION on of the form is not completed in full y ge for the tax year. If any line is inapplic Non-Voted Oper y or municipal principal taxing auth	OR ORDIN your taxing a cable, enter rating Milla	ANCE AT FINAL authority will be N/A or -0	denied TRIM cert	ification		ibly lose its mill per \$1,000	(4
MI If this plevy pr 4a. Co 4b. De	ILLAC portion privilect county	on of the form is not completed in full you of the form is not completed in full you for the tax year. If any line is inapplic Non-Voted Oper yor municipal principal taxing authodent special district	OR ORDIN your taxing a cable, enter rating Milla	ANCE AT FINAL authority will be N/A or -0	denied TRIM cert	ification		per \$1,000 per \$1,000	(4 (4
MI If this p levy pr 4a. Co 4b. Do 4c. M	portic portic privileg county epen funic	GE RATE ADOPTED BY RESOLUTION on of the form is not completed in full y ge for the tax year. If any line is inapplic Non-Voted Oper y or municipal principal taxing auth dent special district ipal service taxing unit (MSTU)	OR ORDIN your taxing a cable, enter rating Milla	ANCE AT FINAL authority will be N/A or -0	denied TRIM cert	ification		ibly lose its mill per \$1,000	(4 (4
MI If this plevy pri 4a. Cc 4b. Do 4c. M 4d. In	portic portic county epen funic	on of the form is not completed in full you of the form is not completed in full you for the tax year. If any line is inapplic Non-Voted Oper yor municipal principal taxing authodent special district	OR ORDIN your taxing a cable, enter rating Milla	ANCE AT FINAL authority will be N/A or -0 ge Rate (from re	denied TRIM cert	ification		per \$1,000 per \$1,000 per \$1,000	(4 (4 (4
MI If this plevy pri 4a. Cc 4b. Do 4c. M 4d. In	portic portic county epen funic	GERATE ADOPTED BY RESOLUTION on of the form is not completed in full y ge for the tax year. If any line is inapplie Non-Voted Oper y or municipal principal taxing auth ident special district ipal service taxing unit (MSTU)	OR ORDIN your taxing a cable, enter rating Milla	ANCE AT FINAL authority will be N/A or -0 ge Rate (from re	denied TRIM cert	ification linance)		per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4
MI If this plevy pri 4a. Cc 4b. Do 4c. M 4d. In	portic portic county epen funic	GERATE ADOPTED BY RESOLUTION on of the form is not completed in full y ge for the tax year. If any line is inapplie Non-Voted Oper y or municipal principal taxing auth ident special district ipal service taxing unit (MSTU)	OR ORDIN your taxing a cable, enter rating Milla	ANCE AT FINAL authority will be N/A or -0 ge Rate (from re	denied TRIM cert esolution or orc uired Local Effo Capital Outla	inance)		per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4
MI If this plevy pri 4a. Cc 4b. Do 4c. M 4d. In	portic portic county epen funic	GERATE ADOPTED BY RESOLUTION on of the form is not completed in full y ge for the tax year. If any line is inapplie Non-Voted Oper y or municipal principal taxing auth ident special district ipal service taxing unit (MSTU)	OR ORDIN your taxing a cable, enter ating Milla nority	ANCE AT FINAL authority will be N/A or -0 ge Rate (from re	denied TRIM cert esolution or orc uired Local Effo Capital Outla	ification inance)		per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4
MI If this plevy pri 4a. Cc 4b. Do 4c. M 4d. In	portic portic county epen funic	GERATE ADOPTED BY RESOLUTION on of the form is not completed in full y ge for the tax year. If any line is inapplie Non-Voted Oper y or municipal principal taxing auth ident special district ipal service taxing unit (MSTU)	OR ORDIN your taxing a cable, enter ating Milla nority	ANCE AT FINAL authority will be N/A or -0 ge Rate (from re Requ Discretionary Cap	denied TRIM cert esolution or orc uired Local Effo Capital Outla	inance)		per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4
MII If this plevy pri 4a. Cc 4b. Dc 4c. M 4d. In 4e. Sc	IILLAC portici fount; fount; depen flunici ndepe	GERATE ADOPTED BY RESOLUTION on of the form is not completed in full y ge for the tax year. If any line is inapplie Non-Voted Oper y or municipal principal taxing auth ident special district ipal service taxing unit (MSTU)	OR ORDIN your taxing a cable, enter ating Milla nority	ANCE AT FINAL authority will be N/A or -0 ge Rate (from re Requ Discretionary Cap	uired Local Effo Capital Outla ionary Operating	inance)		per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	
MII If this plevy pri 4a. Cc 4b. Dc 4c. M 4d. In 4e. Sc	IILLAC portici fount; fount; depen flunici ndepe	SE RATE ADOPTED BY RESOLUTION on of the form is not completed in full y ge for the tax year. If any line is inapplic Non-Voted Oper y or municipal principal taxing auth dent special district ipal service taxing unit (MSTU) endent Special District	OR ORDIN your taxing a cable, enter ating Milla nority	ANCE AT FINAL authority will be N/A or -0 ge Rate (from re Requ Discretionary Cap	uired Local Effo Capital Outla ionary Operating onal Voted Millag	inance)		per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4

Taxing Authority:					R.	R-422 5/13 ige 2
	ES, MUNICIPALITIES, SCHOOLS, and WA ge on Line 3 is greater than plus or minus		the state of the s	ne non-	voted millage rate only	if the
5. Unac	djusted gross ad valorem proceeds 1 multiplied by Line 4a, 4e, or 4f as applicab	le , divided by 1,000)		\$		(5)
6. Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) (Line 5 divided by Line 2 multiplied by 1,000)					per \$1000	(6)
the perce	DEPENDENT SPECIAL DISTRICTS , and IN entage on Line 3 is greater than plus or mir			the no	n-voted millage rate on	ly if
7. Unac	Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)				\$	
	sted Millage rate (Only if Line 3 is greater t 7 divided by Line 2, multiplied by 1,000)	han plus or minus 3%)		per \$1000	(8)
s	Taxing Authority Certification		nd rates are correct to the l isions of s. 200.065 and the			
I G	Signature of Chief Administrative Officer	r:		Date :		
N	Title :		Contact Name and Con	tact Ti	tle:	
H E R E	Mailing Address :		Physical Address :			
E	City, State, Zip :		Phone Number :		Fax Number :	

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

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

13.4.9 Example 40 - DR-422, Category D

For water management districts with basins for each county's district millage rate – Example 40

FLORI	Оеминент	N OF FINAL TAXABLE VALUE	Rule 12E Florida Administrati Effect Pro	ve C
Year:	County:	Is VAB still in session? Yes	No	
	al Authority : le 40 - Water Management District w/	Check type: School District County ✓ Independent Special District	y Municipality Water Management Distr	rict
Taxing	Authority:	Check type: Principal Authority Dependent Special District	MSTU ✓ Water Management District	Basi
SECTIO	ON I: COMPLETED BY PROPERT	Y APPRAISER		
1. Cur	rent year gross taxable value from Line 4	1, Form DR-420	\$ 59,179,896	(1
2. Fina	al current year gross taxable value from F	Form DR-403 Series	\$ 59,185,276	(2
3. Per	centage of change in taxable value (Line 2	2 divided by Line 1, minus 1, multiplied by 100)	.01 %	(3
The taxi	ng authority must complete this form an	d return it to the property appraiser by	A.M.,	
	Property Appraiser Certification	I certify the taxable values above are corre	dute	dge
SIGN HERE		Date :		
CECTIO	SHILL COMPLETED BY TAVING	ALITHODITY		
MIL If this po	ortion of the form is not completed in full vilege for the tax year. <mark>If any line is inappl</mark> i	N OR ORDINANCE AT FINAL BUDGET HEARIN your taxing authority will be denied TRIM certific icable, enter N/A or -0	cation and possibly lose its mil	
MIL If this po levy priv	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full vilege for the tax year. If any line is inappl Non-Voted Ope	N OR ORDINANCE AT FINAL BUDGET HEARIN your taxing authority will be denied TRIM certific icable, enter N/A or -0 rating Millage Rate (from resolution or ordin	cation and possibly lose its mill	lage
MILI If this policy privately levy privately 4a. Cou	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full vilege for the tax year. If any line is inappli Non-Voted Ope unty or municipal principal taxing aut	N OR ORDINANCE AT FINAL BUDGET HEARIN your taxing authority will be denied TRIM certific icable, enter N/A or -0 rating Millage Rate (from resolution or ordin	cation and possibly lose its mil	lage
MILI If this policy private data. Cou	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full vilege for the tax year. If any line is inappl Non-Voted Ope	N OR ORDINANCE AT FINAL BUDGET HEARIN your taxing authority will be denied TRIM certific icable, enter N/A or -0 rating Millage Rate (from resolution or ordin	cation and possibly lose its mill nance) per \$1,000	(4 (4
MILI If this polevy priv 4a. Cou 4b. Dep 4c. Mu	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full vilege for the tax year. If any line is inappl Non-Voted Ope unty or municipal principal taxing aut	N OR ORDINANCE AT FINAL BUDGET HEARIN your taxing authority will be denied TRIM certific icable, enter N/A or -0 rating Millage Rate (from resolution or ordin	per \$1,000	
MILI If this policy private 4a. Cou 4b. Dep 4c. Mu 4d. Ind	LAGE RATE ADOPTED BY RESOLUTION prition of the form is not completed in full vilege for the tax year. If any line is inappl Non-Voted Ope unty or municipal principal taxing aut pendent special district inicipal service taxing unit (MSTU)	N OR ORDINANCE AT FINAL BUDGET HEARIN your taxing authority will be denied TRIM certific icable, enter N/A or -0 rating Millage Rate (from resolution or ordin	per \$1,000 per \$1,000	(4 (4 (4
MILI If this policy private 4a. Cou 4b. Dep 4c. Mu 4d. Ind	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full vilege for the tax year. If any line is inapple Non-Voted Ope unty or municipal principal taxing aut pendent special district inicipal service taxing unit (MSTU) ependent Special District	N OR ORDINANCE AT FINAL BUDGET HEARIN your taxing authority will be denied TRIM certific icable, enter N/A or -0 rating Millage Rate (from resolution or ordin hority	per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4
MILI If this policy private 4a. Cou 4b. Dep 4c. Mu 4d. Ind	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full vilege for the tax year. If any line is inapple Non-Voted Ope unty or municipal principal taxing aut pendent special district inicipal service taxing unit (MSTU) ependent Special District	N OR ORDINANCE AT FINAL BUDGET HEARIN your taxing authority will be denied TRIM certific cable, enter N/A or -0 rating Millage Rate (from resolution or ordin hority Required Local Effort	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4
MILI If this policy private 4a. Cou 4b. Dep 4c. Mu 4d. Ind	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full vilege for the tax year. If any line is inapple Non-Voted Ope unty or municipal principal taxing aut pendent special district inicipal service taxing unit (MSTU) ependent Special District	N OR ORDINANCE AT FINAL BUDGET HEARIN your taxing authority will be denied TRIM certific icable, enter N/A or -0 rating Millage Rate (from resolution or ordin hority Required Local Effort Capital Outlay	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4
MILI If this policy private 4a. Cou 4b. Dep 4c. Mu 4d. Ind	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full vilege for the tax year. If any line is inapple Non-Voted Ope unty or municipal principal taxing aut pendent special district inicipal service taxing unit (MSTU) ependent Special District	N OR ORDINANCE AT FINAL BUDGET HEARIN your taxing authority will be denied TRIM certific icable, enter N/A or -0 rating Millage Rate (from resolution or ordin hority Required Local Effort Capital Outlay Discretionary Operating	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4
MILL If this polevy private 4a. Cou 4b. Dep 4c. Mu 4d. Ind 4e. Sch	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full vilege for the tax year. If any line is inapple Non-Voted Ope unty or municipal principal taxing aut pendent special district inicipal service taxing unit (MSTU) ependent Special District	N OR ORDINANCE AT FINAL BUDGET HEARIN your taxing authority will be denied TRIM certific cable, enter N/A or -0 rating Millage Rate (from resolution or ordin hority Required Local Effort Capital Outlay Discretionary Operating Discretionary Capital Improvement	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4

Taxing	g Authority :			R.	R-422 5/13 age 2
	TIES, MUNICIPALITIES, SCHOOLS, and WAT tage on Line 3 is greater than plus or minus?	The state of the s	t the non-voted	millage rate only	if the
	nadjusted gross ad valorem proceeds ne 1 multiplied by Line 4a, 4e, or 4f as applicabl	e, divided by 1,000)	\$		(5)
6. Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) (Line 5 divided by Line 2 multiplied by 1,000)				per \$1000	(6)
	s, DEPENDENT SPECIAL DISTRICTS , and IN reentage on Line 3 is greater than plus or mir		ust the non-vote	ed millage rate on	ly if
	nadjusted gross ad valorem proceeds ne 1 multiplied by Line 4b, 4c, or 4d as applicab	\$	\$		
	ljusted Millage rate (Only if Line 3 is greater t ne 7 divided by Line 2, multiplied by 1,000)	•		per \$1000	(8)
s	Taxing Authority Certification	I certify the millages and rates are correct to t comply with the provisions of s. 200.065 and 200.081, F.S.			
I G	Signature of Chief Administrative Officer	:	Date :		
N	Title:	Contact Name and C	Contact Title :		
H E R	Mailing Address :	Physical Address :			
E	City, State, Zip:	Phone Number :	Fax N	umber :	

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

Tallahassee, Florida 32315 - 3000

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

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

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

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

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

13.4.10 Example 41 - DR-422, Category D

For water management districts with basins for each county's district millage rate - Example 41

FLORII	Белетнія	N OF FINAL TAXABLE VA	LUE	Я	Rule 12D Iorida Administrati Effect Pro	ve Co
Year:	County:	Is VAB still in session?	Yes	No		
Principa	al Authority : le 41 - Water Management District w/l	Check type: School District Independent Specie	County		ality anagement Distr	rict
Taxing	Authority:	Checktype : Principal Authority Dependent Special	District	MSTU ✓ Water Mai	nagement District	Basi
SECTIO	ON I: COMPLETED BY PROPERT	Y APPRAISER				
1. Curi	rent year gross taxable value from Line 4	, Form DR-420		\$	1,029,182,440	(1
2. Fina	l current year gross taxable value from F	orm DR-403 Series		\$	1,045,236,485	(2
3. Pero	centage of change in taxable value (Line 2	divided by Line 1, minus 1, multiplied	1 by 100)		1.56 %	(3
The taxii	ng authority must complete this form and	I return it to the property appraiser b	oy —	A.M.,		
	Property Appraiser Certification	I certify the taxable values above	, ,	ime	date	
HERE	ON II : COMPLETED BY TAXING					
MILI	LAGE RATE ADOPTED BY RESOLUTION	OR ORDINANCE AT FINAL BUDG				
MILI If this po	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full illege for the tax year. If any line is inappli	OR ORDINANCE AT FINAL BUDG your taxing authority will be denied cable, enter N/A or -0	TRIM certific	cation and possi		
MILI If this po levy priv	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full inlege for the tax year. If any line is inapplicated Non-Voted Oper	OR ORDINANCE AT FINAL BUDG your taxing authority will be denied cable, enter N/A or -0 rating Millage Rate (from resolution	TRIM certific	cation and possi		
MILI If this polevy priv 4a. Cou	AGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full illege for the tax year. If any line is inapplian Non-Voted Oper unty or municipal principal taxing aut	OR ORDINANCE AT FINAL BUDG your taxing authority will be denied cable, enter N/A or -0 rating Millage Rate (from resolution	TRIM certific	cation and possi		(4
MILI If this polevy priv 4a. Cou 4b. Dep	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full iflege for the tax year. If any line is inapplicated Non-Voted Operatory or municipal principal taxing authorndent special district	OR ORDINANCE AT FINAL BUDG your taxing authority will be denied cable, enter N/A or -0 rating Millage Rate (from resolution	TRIM certific	cation and possi	per \$1,000 per \$1,000	(4)
MILI If this polevy priv 4a. Cou 4b. Dep 4c. Mul	LAGE RATE ADOPTED BY RESOLUTION or tion of the form is not completed in full inlege for the tax year. If any line is inapplication Non-Voted Operatory or municipal principal taxing authorndent special district inicipal service taxing unit (MSTU)	OR ORDINANCE AT FINAL BUDG your taxing authority will be denied cable, enter N/A or -0 rating Millage Rate (from resolution	TRIM certific	cation and possi	per \$1,000 per \$1,000 per \$1,000	(4 (4 (4
MILI If this polevy priv 4a. Cou 4b. Dep 4c. Mul 4d. Inde	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full inlege for the tax year. If any line is inapplicated in the tax year. If any lin	OR ORDINANCE AT FINAL BUDG your taxing authority will be denied cable, enter N/A or -0 rating Millage Rate (from resolution	TRIM certific	cation and possi	per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4) (4) (4)
MILI If this polevy priv 4a. Cou 4b. Dep 4c. Mul 4d. Inde	LAGE RATE ADOPTED BY RESOLUTION or tion of the form is not completed in full inlege for the tax year. If any line is inapplication Non-Voted Operatory or municipal principal taxing authorndent special district inicipal service taxing unit (MSTU)	OR ORDINANCE AT FINAL BUDG your taxing authority will be denied cable, enter N/A or -0 rating Millage Rate (from resolution nority	TRIM certific	cation and possi	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4) (4) (4)
MILI If this polevy priv 4a. Cou 4b. Dep 4c. Mul 4d. Inde	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full inlege for the tax year. If any line is inapplicated in the tax year. If any lin	OR ORDINANCE AT FINAL BUDG your taxing authority will be denied cable, enter N/A or -0 rating Millage Rate (from resolution nority Required L	TRIM certificon or ordin	cation and possi	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4) (4) (4)
MILI If this polevy priv 4a. Cou 4b. Dep 4c. Mul 4d. Inde	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full inlege for the tax year. If any line is inapplicated in the tax year. If any lin	OR ORDINANCE AT FINAL BUDG your taxing authority will be denied cable, enter N/A or -0 rating Millage Rate (from resolution nority Required L Cap	TRIM certific on or ordin ocal Effort ital Outlay Operating	cation and possi	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4) (4) (4)
MILI If this polevy priv 4a. Cou 4b. Dep 4c. Mul 4d. Inde	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full inlege for the tax year. If any line is inapplicated in the tax year. If any lin	OR ORDINANCE AT FINAL BUDG your taxing authority will be denied cable, enter N/A or -0 rating Millage Rate (from resolution nority Required L	TRIM certific on or ordin ocal Effort ital Outlay Operating	cation and possi	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4) (4) (4)
MILI If this polevy priv 4a. Cou 4b. Dep 4c. Mul 4d. Inde	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full inlege for the tax year. If any line is inapplicated in the tax year. If any lin	OR ORDINANCE AT FINAL BUDG your taxing authority will be denied cable, enter N/A or -0 rating Millage Rate (from resolution nority Required L Cap	on or ordin ocal Effort ital Outlay Operating	cation and possi	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4) (4) (4)
MILLI If this polevy priv 4a. Cou 4b. Dep 4c. Mu 4d. Inde 4e. Sch	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full inlege for the tax year. If any line is inapplicated in the tax year. If any lin	OR ORDINANCE AT FINAL BUDG your taxing authority will be denied cable, enter N/A or -0 rating Millage Rate (from resolution nority Required L Cap Discretionary Discretionary Capital Imp	on or ordin ocal Effort ital Outlay Operating	cation and possi	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4) (4) (4) (4)
MILLI If this populary If this populary Aa. Cou Ab. Dep Ac. Mu Ad. Inde Ae. Sch 4f. Wat	LAGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full inlege for the tax year. If any line is inapplicated in the lax year. If any lin	OR ORDINANCE AT FINAL BUDG your taxing authority will be denied cable, enter N/A or -0 rating Millage Rate (from resolution nority Required L Cap Discretionary Discretionary Capital Imp	ocal Effort ital Outlay Operating provement ed Millage istrict Levy Basin	ance)	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4) (4) (4) (4)
MILLI If this populary If this populary Aa. Cou Ab. Dep Ac. Mu Ad. Inde Ae. Sch 4f. Wat	AGE RATE ADOPTED BY RESOLUTION ortion of the form is not completed in full idlege for the tax year. If any line is inapplicated Non-Voted Operatory or municipal principal taxing authored special district inicipal service taxing unit (MSTU) ependent Special District iool district	OR ORDINANCE AT FINAL BUDG your taxing authority will be denied cable, enter N/A or -0 rating Millage Rate (from resolution nority Required L Cap Discretionary Discretionary Capital Imp	ocal Effort ital Outlay Operating provement ed Millage istrict Levy Basin	ance)	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(44) (44) (44) (44)

ITIES, MUNICIPALITIES, SCHOOLS, and WAT ntage on Line 3 is greater than plus or minus 1	ER MANAGEMENT F			Pa	5/13 age 2
		CONTRACTOR OF THE PROPERTY AND ADDRESS OF THE PARTY AND ADDRESS OF THE	ne non-vo	oted millage rate only	if the
nadjusted gross ad valorem proceeds ine 1 multiplied by Line 4a, 4e, or 4f as applicable	e , divided by 1,000)		\$		(5)
6. Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) (Line 5 divided by Line 2 multiplied by 1,000)				per \$1000	(6)
			the non-	voted millage rate on	ly if
nadjusted gross ad valorem proceeds ine 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)					(7)
djusted Millage rate (Only if Line 3 is greater th ine 7 divided by Line 2, multiplied by 1,000)	SERVICE SERVICE SERVICE SERVICE			per \$1000	(8)
Taxing Authority Certification					
Signature of Chief Administrative Officer	:		Date:		
Title:		Contact Name and Con	tact Title	:	
Mailing Address :		Physical Address :			
City, State, Zip :		Phone Number :	Fa	ax Number :	
	djusted millage rate (Only if Line 3 is greater the solid divided by Line 2 multiplied by 1,000) s, DEPENDENT SPECIAL DISTRICTS, and IN reentage on Line 3 is greater than plus or min anadjusted gross ad valorem proceeds into 1 multiplied by Line 4b, 4c, or 4d as applicabed justed Millage rate (Only if Line 3 is greater the 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification Signature of Chief Administrative Officer Title: Mailing Address:	djusted millage rate (Only if Line 3 is greater than plus or minus 1% ine 5 divided by Line 2 multiplied by 1,000) s, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIA reentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), inadjusted gross ad valorem proceeds ine 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) dijusted Millage rate (Only if Line 3 is greater than plus or minus 3% ine 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification Signature of Chief Administrative Officer: Title: Mailing Address:	Signature of Chief Administrative Officer: Title: Contact Name and Con Mailing Address: Physical Address: Physical Address: Physical Address:	In a still state of the state o	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) Interpolation 5 divided by Line 2 multiplied by 1,000) S. DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate on recentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.) Inadjusted gross ad valorem proceeds interpolation in a multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) It is a multiplied by Line 3 is greater than plus or minus 3%) Interpolation in a multiplied by Line 2, multiplied by 1,000) It certify the millages and rates are correct to the best of my knowledge. The millage 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: Title: Contact Name and Contact Title: Mailing Address: Physical Address:

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

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

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

14.0 Compliance Submission

14.1 Certification of Compliance Requirements

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

The required documentation is submitted via OASYS eTRIM:

- 1. Certification of Compliance (Form DR-487)
 - A. Certification of Taxable Value (Form DR-420)
 - B. Certification of Voted Debt Millage (Form DR-420DEBT)
 - C. Tax Increment Worksheet (Form DR-420TIF)
 - D. Maximum Millage Levy Calculation Preliminary Disclosure (Form DR-420MMP)
 - E. Maximum Millage Levy Calculation Final Disclosure (Form DR-420MM)
 - F. Vote Record for Final Adoption of Millage Levy (Form DR-487V)
 - G. Certification of Final Taxable Value (Form DR-422)
 - H. Certification of Final Voted Debt Millage (Form DR-422DEBT)
- 2. Ordinance or resolution adopting the final millage rate
 - A. The ordinance/resolution must include the percentage increase over the rolled-back rate.
 - B. Adopt the millage rate first and the budget second.
 - C. Indicate the order of adoption of millage rate and budget.
 - D. Include a copy of the minutes (**not the agenda**) if the order of adoption cannot be determined.
- 3. Ordinance or resolution adopting the final budget
 - A. You must adopt the budget after the millage rate.
 - B. You must indicate the order of adoption of the millage rate and budget.
 - C. Include a copy of the minutes (**not the agenda**) if the order of adoption cannot be determined.
 - D. Do not send the entire budget.
- 4. Entire page of the newspaper or a copy of the publicly accessible website page for all TRIM advertisements
 - A. Notice of Proposed Tax Increase advertisement or Notice of Budget Hearing advertisement not both.
 - B. Budget Summary advertisement.
 - C. The *Budget Summary* advertisement must be adjacent to the *Notice of Proposed Tax Increase* or *Notice of Budget Hearing* advertisement.
 - D. If the *Budget Summary* and *Notice of Proposed Tax Increase* or *Notice of Budget Hearing* are on the same page of the newspaper, only one page of the newspaper is required.
 - E. **Board of County Commissioners only:** *Notice of Tax Impact of the Value Adjustment Board* (Form DR-529) within 30 days of completion of hearing.
 - F. *Notice of Continuation* if the tentative or final hearing was recessed.

- 5. Proof of publication for all TRIM advertisements
 - A. Proof of publication for *Notice of Proposed Tax Increase* or *Notice of Budget Hearing* advertisement.
 - B. Proof of publication for *Budget Summary* advertisement.
 - C. **Board of County Commissioners only:** Proof of publication for *Notice of Tax Impact* advertisement (Form DR-529).
 - D. Proof of publication for a *Notice of Continuation* if the tentative or final hearing was recessed.
 - E. If the newspaper provides one proof of publication, the proof of publication must note all TRIM advertisements published.
- 6. If you use mailed notices in lieu of newspaper advertisements, you must include a copy of the mailed notices and proof of mailing from the post office in the TRIM compliance submission.

15.0 Non-Compliance and Remedies

15.1 Re-advertising Requirements after Non-Compliance

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

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

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

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

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

15.2 Notice for Notice of Proposed Tax Increase after Non-Compliance

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

(date and time)

at

(meeting place).

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

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

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

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

15.3 Notice for *Notice of Proposed Tax Increase* after Non-Compliance for Multi-County

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

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

at

(meeting place).

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

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

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

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

15.4 Example: Non-Compliance Notice of Budget Hearing after Non-Compliance

NOTICE OF BUDGET HEARING

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

The <u>(name of taxing authority)</u> will soon consider a budget for (<u>fiscal year</u>). A public hearing to make a DECISION on the budget AND TAXES will be held on:

(DATE) (TIME) at (MEETING PLACE)

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

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

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

16.0 Value Adjustment Board

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

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

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

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

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

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

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

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

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

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

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

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

Mailing Address:

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

16.1 Notice of Tax Impact of Value Adjustment Board (Form DR-529)

				NOT				Print For DR-5 R. 12 Rule 12D-16.0
	TAX	IMPAC	T OF	VALUE	ADJU	ISTMENT BOARD) Flori	da Administrative Co
				County	т	ax Year		
			Mem	bers o	of the E	Board		
Honorable					Board o	of County Commissione	rs, Dist	trict No.
Honorable					Board o	of County Commissione	rs, Dist	trict No.
Honorable					School	Board, District No.		
Citizen Member					Busines	ss owner within the sch	ool dist	rict
Citizen Member					Homest	tead property owner		
			umma er of P		rear's	Actions Enter who is num Example: for \$1	,222,333 e	Do not include comm enter "1222333" Shift in
					cai 3	LXAMPIE. 101 \$1	,222,333 €	GATER AND INC.
Type of Property	Exem	ptions	Asses	sments*	Both	County Taxable Value		Taxes
		Requested	Reduced	Requested	Withdrawn or settled	Due to Board Actions	Due to	o Board Action
						\$	\$	
Residential						\$	\$	
Residential Commercial						Ψ	Ψ	
Commercial Industrial and						\$	\$	
Commercial Industrial and miscellaneous Agricultural or								
Commercial						\$	\$	
Commercial Industrial and miscellaneous Agricultural or classified use High-water recharge Historic commercial						\$	\$	
Commercial Industrial and miscellaneous Agricultural or classified use High-water recharge Historic commercial or nonprofit Business machinery						\$ \$	\$ \$ \$	
Commercial Industrial and miscellaneous Agricultural or classified use						\$ \$ \$	\$ \$ \$	
Commercial Industrial and miscellaneous Agricultural or classified use High-water recharge Historic commercial or nonprofit Business machinery and equipment Vacant lots and						\$ \$ \$ \$	\$ \$ \$ \$ \$ \$	
Commercial Industrial and miscellaneous Agricultural or classified use High-water recharge Historic commercial or nonprofit Business machinery and equipment Vacant lots and acreage TOTALS All values should be	ssessme	ent differe	ence (po	ortability)	requests	\$ \$ \$ \$ \$ \$ \$ axing authority values made.	\$ \$ \$ \$ \$ \$ and the second of	
Commercial Industrial and miscellaneous Agricultural or classified use High-water recharge Historic commercial or nonprofit Business machinery and equipment Vacant lots and acreage TOTALS All values should be	ssessme	ent differe	ence (po	ortability)	requests	\$ \$ \$ \$ \$ \$ axing authority values made.	\$ \$ \$ \$ \$ \$ and the second of	

17.0 Special District Information

17.1 Special District Status

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

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

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

The Department of Economic Opportunity uses the following statutory criteria.

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

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

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

18.0 Florida Statutes and Florida Administrative Code

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

19.0 General TRIM Information

19.1 Fax Information

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

Do not submit the TRIM compliance package by fax.

Fax Number: (850) 617-6115

19.2 Fax Transmittal Sheet



Florida Department of Revenue Property Tax Oversight

Jim Zingale

Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

FAX

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

TO:	FROM:	
FAX:	FAX:	
PHONE:	PHONE:	
SUBJECT:	DATE:	
PAGE:	of	
COMMENTS:		

19.3 Department of Revenue TRIM Compliance Section

TRIM Staff	Phone Number
Wyatt Peters	(850) 617-8921
Dianne Porter	(850) 617-8920
Breauna Hines	(850) 617-8923
Roberta Epp	(850) 617-8890
Geundai Surivongchai	(850) 617-8883
Email	TRIM@floridarevenue.com
TRIM PackageSubmission	https://ptoportal.floridarevenue.com/
Web Address	http://floridarevenue.com/property/Pages/TRIM.aspx
Fax Number	(850) 617-6115

19.4 Mailing Address

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

19.5 Physical Address (certified and overnight deliveries)

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

20.0 TRIM Forms List

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

Date:

20.1 Certification of Taxable Value (DR-420)

FLOR	CERTIFICATION OF T	_	Reset Forr		da Administrat	DR-420 R. 5/12 D-16,002
Year	:	County:				
Princ	ipal Authority :	Taxing Authority:				
SEC	TION I: COMPLETED BY PROPERTY APPRA	AISER				
1.	Current year taxable value of real property for operat	ing purposes	\$			(1)
2.	Current year taxable value of personal property for op	perating purposes	\$			(2)
3.	Current year taxable value of centrally assessed prope	erty for operating purposes	\$			(3)
4.	Current year gross taxable value for operating purpos	ses (Line 1 plus Line 2 plus Line 3)	\$			(4)
5.	Current year net new taxable value (Add new construint improvements increasing assessed value by at least 1 personal property value over 115% of the previous years.)	100%, annexations, and tangible	\$			(5)
6.	Current year adjusted taxable value (Line 4 minus Line	e 5)	\$			(6)
7.	Prior year FINAL gross taxable value from prior year a	applicable Form DR-403 series	\$			(7)
8.	Does the taxing authority include tax increment finar of worksheets (DR-420TIF) attached. If none, enter 0		YES	□ NO	Number	(8)
9.	Does the taxing authority levy a voted debt service myears or less under s. 9(b), Article VII, State Constitution DR-420DEBT, Certification of Voted Debt Millage forms	on? If yes, enter the number of	☐ YES	□ NO	Number	(9)
	Property Appraiser Certification I cer	tify the taxable values above are o	correct to	the best of	my knowle	dge.

SECTION II: COMPLETED BY TAXING AUTHORITY

Signature of Property Appraiser:

SIGN

HERE

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

Continued on page 2

TYPE of principal Applicable taxin	al authority (check	(one)	County				Pag	
Applicable taxir	ng authority (chec				pendent Special [(19	
to a line of the contract of t		k one)	Municipality Principal Authority		r Management D indent Special Di			
			MSTU		r Management D		(20	
Is millage levied	in more than one co	ounty? (check	one) Yes	☐ No			(2	
DEPENDENT	SPECIAL DISTRIC	TS AND MS	TUs	STOP	HERE - SIGN A	ND SUBM	ΛIΤ	
dependent special dist				-420 \$			(2	
urrent year aggregate rolled-back rate (Line 22 divided by Line 15, multiplied by 1,000) per \$1,000							(2	
Current year aggrega	rrent year aggregate rolled-back taxes (Line 4 multiplied by Line 23, divided by 1,000) \$						(2	
taxing authority, all o							(2	
	ed aggregate millage	rate (Line 25 di	vided by Line 4, multiplie	ed	1	per \$1,000	(2	
		nange of rolled	-back rate (Line 26 divid	led by		%	(2	
First public udget hearing	Date :	Time :	Place :	,				
	ority Certification	The millag	es comply with the p	rovisions of				
Signature of Chi	ief Administrative Offi	cer:			Date :			
Title:			Contact Nar	ne and Conta	and Contact Title :			
.								
H			Physical Add	Physical Address :				
Mailing Address	::							
	Enter the total adjusted dependent special dist forms) Current year aggregate Current year aggregate Enter total of all operations authority, all of DR-420 forms) Current year propose by 1,000) Current year propose Line 23, minus 1, m First public pudget hearing Taxing Auth Signature of Chil	Enter the total adjusted prior year ad valorem is dependent special districts, and MSTUs levying forms) Current year aggregate rolled-back rate (L. Current year aggregate rolled-back taxes (Enter total of all operating ad valorem taxet taxing authority, all dependent districts, at DR-420 forms) Current year proposed aggregate millage by 1,000) Current year proposed rate as a percent of Line 23, minus 1, multiplied by 100) First public budget hearing Taxing Authority Certification Signature of Chief Administrative Office in the control of the control	Enter the total adjusted prior year ad valorem proceeds of the	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. (The sum of Line 13 from all DR forms) Current year aggregate rolled-back rate (Line 22 divided by Line 15, multiplied by Current year aggregate rolled-back taxes (Line 4 multiplied by Line 23, divided by Enter total of all operating ad valorem taxes proposed to be levied by the princitaxing authority, all dependent districts, and MSTUs, if any. (The sum of Line 18 fr DR-420 forms) Current year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied by 1,000) Current year proposed rate as a percent change of rolled-back rate (Line 26 divided Line 23, minus 1, multiplied by 100) First public Date: Time: Place: Taxing Authority Certification I certify the millages and rates a The millages comply with the peither s. 200.071 or s. 200.081, F Signature of Chief Administrative Officer: Title: Contact Nar	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. (The sum of Line 13 from all DR-420 forms) Current year aggregate rolled-back rate (Line 22 divided by Line 15, multiplied by 1,000) Current year aggregate rolled-back taxes (Line 4 multiplied by Line 23, divided by 1,000) Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. (The sum of Line 18 from all \$DR-420 forms) Current year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied by 1,000) Current year proposed rate as a percent change of rolled-back rate (Line 26 divided by Line 23, minus 1, multiplied by 100) First public Date: Taxing Authority Certification I certify the millages and rates are correct to The millages comply with the provisions of either s. 200.071 or s. 200.081, F.S. Signature of Chief Administrative Officer: Contact Name and	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. (The sum of Line 13 from all DR-420 forms) Current year aggregate rolled-back rate (Line 22 divided by Line 15, multiplied by 1,000) Current year aggregate rolled-back taxes (Line 4 multiplied by Line 23, divided by 1,000) Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. (The sum of Line 18 from all DR-420 forms) Current year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied by 1,000) Current year proposed rate as a percent change of rolled-back rate (Line 26 divided by Line 23, minus 1, multiplied by 100) First public Date: Time: Place: Time: Place: Time: Date: Time: Date: Title: Contact Name and Contact Title:	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. (The sum of Line 13 from all DR-420 forms) Current year aggregate rolled-back taxes (Line 22 divided by Line 15, multiplied by 1,000) Current year aggregate rolled-back taxes (Line 4 multiplied by Line 23, divided by 1,000) Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. (The sum of Line 18 from all 5 DR-420 forms) Current year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied by 1,000) Current year proposed rate as a percent change of rolled-back rate (Line 26 divided by Line 23, minus 1, multiplied by 100) First public Date: Taxing Authority Certification I certify the millages and rates are correct to the best of my knowledged The millages comply with the provisions of s. 200.065 and the provision either s. 200.071 or s. 200.081, F.S. Date: Title: Contact Name and Contact Title:	

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

DR-420 R. 5/12 Page 3

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

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

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

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

Section I: Property Appraiser

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

line 8

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

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

Line 9

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

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

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

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

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

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

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

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

Lines 12 and 14

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

Line 24

Include only those levies derived from millage rates.

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

20.2 Certification of Voted Debt Millage (DR-420DEBT)

X	INT OF REVENUE
FLORID	3 Dipagni
FIORID	Д

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 (Desc	cription :							
SECT	ΓΙΟΙ	N I: COMPLETED BY PROPERTY	APPRAI	SER					
1. Current year taxable value of real property for operating purpo					ses	\$ (1)			
2. C	urre	ent year taxable value of personal prope	rty for ope	ourposes	\$ (2)				
3. Current year taxable value of centrally assessed property for or				perating purposes	\$ (3				
4. C	urre	ent year gross taxable value for operating	g purpose	1 plus Line 2 plus Line 3)	\$		(4)		
Property Appraiser Certification				I certify the taxable values above are correct to the best of my knowledge.					
HEF		Signature of Property Appraisor:				Date:			
SECT	ΓΙΟΙ	N II: COMPLETED BY TAXING AU	JTHORI'	TY					
5. C	Current year proposed voted debt millage rate					per \$1,000 (5)			
		urrent year proposed millage voted for 2 years or less under s. on stitution			. 9(b) Article VII, State		per \$1,000	(6)	
	T	Taxing Authority Certification	I certify	the pro	posed millages and rates	are correc	ct to the best of my knowled	ge.	
S Signature of Chief Administrative Officer :						Date:			
G N	Mailing Address :				Contact Name and Contact Title : Physical Address :				
H E R									
E	City, State, Zip:		Phone Number :	Fax Number :					
					LICTIONS				

INSTRUCTIONS

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

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

Section I: Property Appraiser

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

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

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

Section II: Taxing Authority

Use a separate DR-420DEBT for each voted debt service millage that's levied by a taxing authority. The property appraiser should check the Yes box on must provide the proposed voted debt millage rate on Line 5.

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

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

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

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

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

20.3 Tax Increment Adjustment Worksheet (DR-420TIF)

FLORI	DEPARTMENT OF RE	TAX INCREMENT AD.		Rule PRKSHEET Florida Administ	
Year	:		County:		
Princ	ipal A	Authority:	Taxing Authority:		
Comi	muni	ty Redevelopment Area :	Base Year :		
SECT	IONI	: COMPLETED BY PROPERTY APPRAISER			
1. (urrer	nt year taxable value in the tax increment area		\$	
2. B	Base y	ear taxable value in the tax increment area		\$	T
3. C	urrer	nt year tax increment value (Line 1 minus Line 2)		\$	
4. P	rior y	ear Final taxable value in the tax increment area		\$	\top
5. P	rior y	rear tax increment value (Line 4 minus Line 2)		\$	\top
e	.,	Property Appraiser Certification	ify the taxable values	above are correct to the best of my know	ledg
SIG		Signature of Property Appraiser:		Date :	
SECT	ION I	I: COMPLETED BY TAXING AUTHORITY Complete	e EITHER line 6 or lin	ne 7 as applicable. Do NOT complete be	oth.
6. If th	he am	nount to be paid to the redevelopment trust fund IS I	BASED on a specific p	roportion of the tax increment value:	
6a. E	nter t	the proportion on which the payment is based.			%
6b.		ated increment value <i>(Line 3 multiplied by the percent</i> value is zero or less than zero, then enter zero on Li		\$	Ì
	lmou	nt of payment to redevelopment trust fund in prior y	/ear	\$	
6с. д		nount to be paid to the redevelopment trust fund IS I	NOT BASED on a spec	ific proportion of the tax increment value	:
	he am				
7. If th		nt of payment to redevelopment trust fund in prior y	/ear	\$	
7. If th	\mou Prior y	rear operating millage levy from Form DR-420, Line	9000000	\$ per \$1,00	+
7. If th 7a. A 7b. P 7c. T	hmou Prior y axes Line 5	rear operating millage levy from Form DR-420, Line 1 levied on prior year tax increment value multiplied by Line 7b, divided by 1,000)	10	,	0
7. If the factor of the factor	Amou Prior y Taxes Line 5 Prior y Line 7	rear operating millage levy from Form DR-420, Line 1 levied on prior year tax increment value imultiplied by Line 7b, divided by 1,000) rear payment as proportion of taxes levied on incremate divided by Line 7c, multiplied by 100)	nent value	per \$1,00	0
7. If the factor of the factor	Amou Prior y Taxes Line 5 Prior y Line 7 Dedica	rear operating millage levy from Form DR-420, Line 1 levied on prior year tax increment value imultiplied by Line 7b, divided by 1,000) rear payment as proportion of taxes levied on increma in divided by Line 7c, multiplied by 100) ated increment value (Line 3 multiplied by the percent value is zero or less than zero, then enter zero on Line 3	nent value tage on Line 7d) ine 7e	per \$1,000 \$	%
7. If the 7a. A 7b. P 7c. T (1) (1) 7d. P (1)	Amou Prior y Taxes Line 5 Prior y Line 7 Dedica	rear operating millage levy from Form DR-420, Line 1 levied on prior year tax increment value in multiplied by Line 7b, divided by 1,000) rear payment as proportion of taxes levied on increma divided by Line 7c, multiplied by 100) rated increment value (Line 3 multiplied by the percentivalue is zero or less than zero, then enter zero on Liaxing Authority Certification	nent value tage on Line 7d) ine 7e	\$ \$ and rates are correct to the best of my known in the contract of the best of my known in the contract in the contract in the best of my known in the contract in the best of my known in the contract in t	%
7. If the 7a. A 7b. P 7c. T (1) 7d. P (1) 7e. C	Amou Prior y Taxes Line 5 Prior y Line 7 Dedica	rear operating millage levy from Form DR-420, Line 1 levied on prior year tax increment value imultiplied by Line 7b, divided by 1,000) rear payment as proportion of taxes levied on increma in divided by Line 7c, multiplied by 100) ated increment value (Line 3 multiplied by the percent value is zero or less than zero, then enter zero on Line 3	nent value tage on Line 7d) ine 7e	per \$1,000 \$	%
7. If the 7a. A 7b. P 7c. T (1) 7d. P (1) 7e. C	Amou Prior y axes Line 5 Prior y Line 7 Dedica If	rear operating millage levy from Form DR-420, Line 1 levied on prior year tax increment value in multiplied by Line 7b, divided by 1,000) rear payment as proportion of taxes levied on increma divided by Line 7c, multiplied by 100) rated increment value (Line 3 multiplied by the percentivalue is zero or less than zero, then enter zero on Liaxing Authority Certification	nent value tage on Line 7d) ine 7e calculations, millages	\$ \$ and rates are correct to the best of my known in the contract of the best of my known in the contract in the contract in the best of my known in the contract in the best of my known in the contract in t	%
7. If th 7a. A 7b. P 7c. T (t) 7d. P (t) 7e. C	Amou Prior y Taxes Line 5 Prior y Taxes Ti M	rear operating millage levy from Form DR-420, Line 1 levied on prior year tax increment value is multiplied by Line 7b, divided by 1,000) rear payment as proportion of taxes levied on increm a divided by Line 7c, multiplied by 100) rated increment value (Line 3 multiplied by the percent value is zero or less than zero, then enter zero on Liaxing Authority Certification I certify the gnature of Chief Administrative Officer:	nent value tage on Line 7d) ine 7e calculations, millages:	\$ \$ and rates are correct to the best of my kno Date:	%

DR-420TIF R. 6/10 Page 2

TAX INCREMENT ADJUSTMENT WORKSHEET INSTRUCTIONS

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

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

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

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

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

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

Example 1.

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

· Example 2.

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

Section I: Property Appraiser

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

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

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

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

Tallahassee, Florida 32315-3000

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

Section II: Taxing Authority

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

Additional Instructions for Lines 6 and 7

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

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

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

20.4 Maximum Millage Levy Calculation Preliminary Disclosure (DR-420MMP)

MAXIMUM MILLAGE LEV PRELIMINARY DIS LORIDA For municipal governments, coun	SCLOSURE		DR-4: Rule 12D Florida Administrati Effectiv	ve Co
Year: 2025	County: Selec	ct County		-
Principal Authority :	Taxing Authority:			
 Is your taxing authority a municipality or independent special dist ad valorem taxes for less than 5 years? 	trict that has levied	Yes	No	(1)
IF YES, STOP HERE. SIGN AND SUBMIT	T. You are not subj	ect to a milla	ge limitation.	
2. Current year rolled-back rate from Current Year Form DR-420, Line	e 16		per \$1,000	(2)
Prior year maximum millage rate with a majority vote from 2024 For	m DR-420MM, Line 13		per \$1,000	(3)
Prior year operating millage rate from Current Year Form DR-420,	Line 10		per \$1,000	(4
If Line 4 is equal to or greater than Line 3, sk Adjust rolled-back rate based on prior year				
Prior year final gross taxable value from Current Year Form DR-42	0, Line 7	\$		(5
Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)		ş 0		(6)
 Amount, if any, paid or applied in prior year as a consequence of a measured by a dedicated increment value from Current Year For 		\$		(7)
 Adjusted prior year ad valorem proceeds with majority vote (Line 	e 6 minus Line 7)	\$ 0		(8
 Adjusted current year taxable value from Current Year form DR-4 	20 Line 15	\$		(9
 Adjusted current year rolled-back rate (Line 8 divided by Line 9, n 	nultiplied by 1,000)		per \$1,000	(10
Calculate maximum millage levy				
11. Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	ı		per \$1,000	(11
2. Adjustment for change in per capita Florida personal income (See	Line 12 Instructions)		1.0451	(12
13. Majority vote maximum millage rate allowed (Line 11 multiplied	by Line 12)	0.0000	per \$1,000	(13
4. Two-thirds vote maximum millage rate allowed (Multiply Line 13	by 1.10)	0.0000	per \$1,000	(14
5. Current year adopted millage rate			per \$1,000	(15
)			(16
 Minimum vote required to levy adopted miliage: (Check one) 		10.71	um millago rato is	equa
a. Majority vote of the governing body: Check here if Line 15 is less to the majority vote maximum rate. Enter Line 13 on Line b. Two-thirds vote of governing body: Check here if Line 15 is less maximum millage rate is equal to adopted rate. Enter Line 1 c. Unanimous vote of the governing body, or 3/4 vote if nine mere	17. ss than or equal to Line 5 on Line 17.	14, but greater t	han Line 13. The	4.
a. Majority vote of the governing body: Check here if Line 15 is let to the majority vote maximum rate. Enter Line 13 on Line b. Two-thirds vote of governing body: Check here if Line 15 is les maximum millage rate is equal to adopted rate. Enter Line 1 c. Unanimous vote of the governing body, or 3/4 vote if nine men The maximum millage rate is equal to the adopted rate. Enter	17. ss than or equal to Line 5 on Line 17. mbers or more: Check b r Line 15 on Line 17	14, but greater t nere if Line 15 is	han Line 13. The	14.
a. Majority vote of the governing body: Check here if Line 15 is let to the majority vote maximum rate. Enter Line 13 on Line b. Two-thirds vote of governing body: Check here if Line 15 is less maximum millage rate is equal to adopted rate. Enter Line 1 c. Unanimous vote of the governing body, or 3/4 vote if nine mere	17. ss than or equal to Line 5 on Line 17. mbers or more: Check b r Line 15 on Line 17	14, but greater t nere if Line 15 is	han Line 13. The	(17

Continued on page 2

Tax	ing /	Authority:							DR-420MM-F R. 5/1: Page :
19.	Cur	rrent year adopted taxes (Line 15 multiplie	d by Line 18, div	ded by 1,0	00).	\$ 0			(19)
20.	ı	tal taxes levied at the maximum millage rat 1,000).	e (Line 17 multip	olled by Lir	e 18, divided	\$ 0			(20)
	_	EPENDENT SPECIAL DISTRICTS	AND MSTUs	STOP	STO	HERE	E. SIGN	AND S	UBMIT.
21.		ter the current year adopted taxes of all de nillage . <i>(The sum of all Lines 19 from each</i>				\$			(21)
22.	Tota	tal current year adopted taxes (Line 19 plus	s Line 21).			\$ O			(22)
	Tot	tal Maximum Taxes							
23.		ter the taxes at the maximum millage of all ying a millage (<i>The sum of all Lines 20 froi</i>				\$			(23)
24.	Tota	tal taxes at maximum millage rate (Line 20	plus Line 23).			\$ 0			(24)
	Tot	tal Maximum Versus Total Taxes L	.evied						
25.		e total current year adopted taxes on Line 2 eximum millage rate on Line 24? (Check on		than total	taxes at the	YES		NO	(25)
		Taxing Authority Certification	comply with the p 200.081, F.S.						
	S I G	Signature of Chief Administrative Officer				Date :			
	V	Title:		Conta	ct Name and C	ontact Tit	tle:		
	4								
ŀ	R	Mailing Address :		Physi	al Address :				
L	E	City, State, Zip :		Phon	Number:		Fax Num	nber:	
	c	Complete and submit this form DR-487, Certification of Co							ed
			Instructions	on page 3					

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE INSTRUCTIONS

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

General Instructions

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

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

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

This form calculates the maximum tax levy for 2025 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

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

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

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

Line Instructions

Lines 5-10

Only taxing authorities that levied a 2024 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2023 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12

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

Lines 13 and 14

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

Line 16

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

Line 17

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

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

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

LO	MAXIMUM MILLAGE LEV FINAL DISCLO For municipal governments, count	SURE		DR: Rule 12D Florida Administrati Effectiv	ve Co
Yea	ar: 2025	County: Sele	ct County		-
Pri	ncipal Authority :	Taxing Authority:			_
1.	ls your taxing authority a municipality or independent special distr ad valorem taxes for less than 5 years?	rict that has levied	Yes	No	(1)
	IF YES, STOP HERE. SIGN AND SUBMIT	. You are not subj	ect to a milla	ge limitation.	
2.	Current year rolled-back rate from Current Year Form DR-420, Line	16		per \$1,000	(2)
3.	Prior year maximum millage rate with a majority vote from 2024 For	rm DR-420MM, Line 13		per \$1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, l	Line 10		per \$1,000	(4
	If Line 4 is equal to or greater than Line 3, sk	ip to Line 11. If	less, contin	ue to Line 5.	
	Adjust rolled-back rate based on prior year	majority-vote max	imum millage	rate	
5.	Prior year final gross taxable value from Current Year Form DR-420), Line 7	\$		(5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)		\$ 0		(6
7.	Amount, if any, paid or applied in prior year as a consequence of a measured by a dedicated increment value from Current Year Form		\$		(7
8.	Adjusted prior year ad valorem proceeds with majority vote (Line	6 minus Line 7)	\$ 0		(8
9.	Adjusted current year taxable value from Current Year form DR-42	20 Line 15	\$		(9)
0.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, m	ultiplied by 1,000)		per \$1,000	(10
	Calculate maximum millage levy				
1.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)			per \$1,000	(11
2.	Adjustment for change in per capita Florida personal income (See	Line 12 Instructions)		1.0451	(12
3.	Majority vote maximum millage rate allowed (Line 11 multiplied b	by Line 12)	0.0000	per \$1,000	(13
4.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 l	by 1.10)	0.0000	per \$1,000	(14
5.	Current year adopted millage rate			per \$1,000	(15
6.	Minimum vote required to levy adopted millage: (Check one)				(16
	a. Majority vote of the governing body: Check here if Line 15 is le to the majority vote maximum rate. Enter Line 13 on Line 1 b. Two-thirds vote of governing body: Check here if Line 15 is less	17.			equa
	maximum millage rate is equal to adopted rate. Enter Line 15 c. Unanimous vote of the governing body, or 3/4 vote if nine mem	5 on Line 17. nbers or more: Check I	nere if Line 15 is		4.
	The maximum millage rate is equal to the adopted rate. Enter d. Referendum: The maximum millage rate is equal to the adopte				
					/17
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16).			per \$1,000	(17

Taxi	ing	Authority:						D	R-420M/ R. 5/1 Page
19.	Cur	rrent year adopted taxes (Line 15 multiplie	d by Line 18, div	ided by 1,0	00).	\$ 0			(19)
20.		tal taxes levied at the maximum millage rat	e (Line 17 multi)	olied by Lin	e 18, divided	\$ 0			(20)
	-	EPENDENT SPECIAL DISTRICTS	AND MSTUs	STOP	STOR	HERE	E. SIGN AI	ND SUB	MIT.
		ter the current year adopted taxes of all de nillage . (The sum of all Lines 19 from each				\$			(21)
_	-	tal current year adopted taxes (Line 19 plus		/K-420WIWI)		\$ 0			(22)
	Tot	tal Maximum Taxes							
		ter the taxes at the maximum millage of all rying a millage (The sum of all Lines 20 from				\$			(23)
24.	Tot	tal taxes at maximum millage rate (Line 20	plus Line 23).			\$ 0			(24)
		tal Maximum Versus Total Taxes L							
		e total current year adopted taxes on Line 2 aximum millage rate on Line 24? (Check one		than total	taxes at the	YES		NO	(25)
		Taxing Authority Certification	I certify the millage comply with the p 200.081, F.S.					_	
	I	Signature of Chief Administrative Officer				Date :			
1		Title:		Conta	ct Name and C	ontact Ti	tle :		
F	Н								
E	2	Mailing Address :		Physic	al Address :				
E	Ε	City, State, Zip :		Phone	Number:		Fax Number	:	
	c	Complete and submit this form DR-487, Certification of Co	_				_		
			Instructions	on page 3					

MAXIMUM MILLAGE LEVY CALCULATION FINAL DISCLOSURE INSTRUCTIONS

DR-420MM R. 5/12 Page 3

General Instructions

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

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

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

This form calculates the maximum tax levy for 2025 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

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

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

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

Line Instructions

Lines 5-10

Only taxing authorities that levied a 2024 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2023 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12

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

Lines 13 and 14

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

Line 16

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

Line 17

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

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

20.6 Certification of Final Taxable Value (DR-422)

FLO	RID							Pro	ive 5
Year	r:	County:		Is VAB still in	session?	Yes		No	
		Authority:		Check type : School D	District dent Specia	County	/ []	Municipality Water Management Distr	rict
Taxir	ing A	uthority :			Authority nt Special [District		MSTU Water Management District	Basi
SEC	TIOI	II: COMPLETED BY PROPERT	Y APPRAIS	ER					
1.	Curre	nt year gross taxable value from Line 4	, Form DR-42	20			\$		(1
2. F	Final	current year gross taxable value from F	orm DR-403	Series			\$		(2
3. P	Perce	ntage of change in taxable value (Line 2	divided by Lin	ne 1, minus 1,	multiplied	by 100)		%	(:
The ta	taxing	authority must complete this form and	d return it to th	he property a	ppraiser b	у -	ime	A.M.,	
							ime	date	
		Property Appraiser Certification	I certify the	e taxable vali	ues abov	e are corre	ct to t	he best of my knowle	dge
HE	GN ERE	Signature of Property Appraiser:	,		Date	ACCOUNT OF COMMENS	ct to t	he best of my knowle	dge
SEC N	TION WILLA s port	Signature of Property Appraiser :	AUTHORITY I OR ORDINA your taxing at cable, enter N	Y ANCE AT FIN/ uthority will b I/A or -0	Date AL BUDGI De denied	: ET HEARIN	G UNE	DER s. 200.065(2)(d), F	.s.
SEC N If this levy p	TION WILLA s port privile	Signature of Property Appraiser: III: COMPLETED BY TAXING A GE RATE ADOPTED BY RESOLUTION ion of the form is not completed in full age for the tax year. If any line is inappli	AUTHORITY I OR ORDINA your taxing at cable, enter N rating Millag	Y ANCE AT FIN/ uthority will b I/A or -0	Date AL BUDGI De denied	: ET HEARIN	G UNE	DER s. 200.065(2)(d), F	S.S.
SECT No lifthis levy page 4a. C	TION WILLA s port privile	Signature of Property Appraiser: NII: COMPLETED BY TAXING A GE RATE ADOPTED BY RESOLUTION ion of the form is not completed in full age for the tax year. If any line is inappli Non-Voted Oper	AUTHORITY I OR ORDINA your taxing at cable, enter N rating Millag	Y ANCE AT FIN/ uthority will b I/A or -0	Date AL BUDGI De denied	: ET HEARIN	G UNE	DER s. 200.065(2)(d), F and possibly lose its mil	S.S.
SECT No lf this levy part of the levy pa	TION WILLA s port privile Coun Depe	Signature of Property Appraiser: III: COMPLETED BY TAXING A GE RATE ADOPTED BY RESOLUTION ion of the form is not completed in full ege for the tax year. If any line is inapplii Non-Voted Oper ty or municipal principal taxing auti	AUTHORITY I OR ORDINA your taxing at cable, enter N rating Millag	Y ANCE AT FIN/ uthority will b I/A or -0	Date AL BUDGI De denied	: ET HEARIN	G UNE	DER s. 200.065(2)(d), F and possibly lose its mill per \$1,000	:.S. lage
HE SECT M If this levy p 4a. C 4b. E 4c. N	TION WILLA s port privile Coun Depe Muni	Signature of Property Appraiser: III: COMPLETED BY TAXING A GE RATE ADOPTED BY RESOLUTION ion of the form is not completed in full toge for the tax year. If any line is inapplic Non-Voted Oper ty or municipal principal taxing authorent special district	AUTHORITY I OR ORDINA your taxing at cable, enter N rating Millag	Y ANCE AT FIN/ uthority will b I/A or -0	Date AL BUDGI De denied	: ET HEARIN	G UNE	DER s. 200.065(2)(d), F and possibly lose its mill per \$1,000 per \$1,000	(4)
HE SECT N If this levy p 4a. C 4b. E 4c. N 4d. II	TION WILLA s port privile Coun Depe Muni-	Signature of Property Appraiser: NII: COMPLETED BY TAXING A GE RATE ADOPTED BY RESOLUTION ion of the form is not completed in full ege for the tax year. If any line is inapplic Non-Voted Oper ty or municipal principal taxing authority and the special district cipal service taxing unit (MSTU)	AUTHORITY I OR ORDINA your taxing at cable, enter N rating Millag	Y ANCE AT FIN/ uthority will b I/A or -0 Je Rate (from	Date AL BUDGI De denied resolution	: ET HEARIN	G UNE	per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4
HE SECT N If this levy p 4a. C 4b. E 4c. N 4d. II	TION WILLA s port privile Coun Depe Muni-	Signature of Property Appraiser: IN II: COMPLETED BY TAXING A GE RATE ADOPTED BY RESOLUTION ion of the form is not completed in full ege for the tax year. If any line is inapplie Non-Voted Oper ty or municipal principal taxing auth ndent special district cipal service taxing unit (MSTU) bendent Special District	AUTHORITY I OR ORDINA your taxing at cable, enter N rating Millag	Y ANCE AT FIN/ uthority will b I/A or -0 Je Rate (from	Date AL BUDGI De denied To resolution	ET HEARIN TRIM certific on or ordin	G UNE	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4
HE SECT N If this levy p 4a. C 4b. E 4c. N 4d. II	TION WILLA s port privile Coun Depe Muni-	Signature of Property Appraiser: IN II: COMPLETED BY TAXING A GE RATE ADOPTED BY RESOLUTION ion of the form is not completed in full ege for the tax year. If any line is inapplie Non-Voted Oper ty or municipal principal taxing auth ndent special district cipal service taxing unit (MSTU) bendent Special District	AUTHORITY I OR ORDINA your taxing at cable, enter N rating Millag	Y ANCE AT FIN/ uthority will b I/A or -0 ge Rate (from Re	Date AL BUDGI De denied To resolution	ET HEARING TRIM certific on or ordin	G UNE	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4
HE SECT N If this levy p 4a. C 4b. E 4c. N 4d. II	TION WILLA s port privile Coun Depe Muni-	Signature of Property Appraiser: IN II: COMPLETED BY TAXING A GE RATE ADOPTED BY RESOLUTION ion of the form is not completed in full ege for the tax year. If any line is inapplie Non-Voted Oper ty or municipal principal taxing auth ndent special district cipal service taxing unit (MSTU) bendent Special District	AUTHORITY I OR ORDINA your taxing at cable, enter N rating Millag hority	Y ANCE AT FIN/ uthority will b I/A or -0 ge Rate (from Re	Date AL BUDGI De denied resolution required Lo	ET HEARING TRIM certific on or ordin ocal Effort tal Outlay Operating	G UNE	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4
HE SECT N If this levy p 4a. C 4b. E 4c. N 4d. II	TION WILLA s port privile Coun Depe Muni-	Signature of Property Appraiser: IN II: COMPLETED BY TAXING A GE RATE ADOPTED BY RESOLUTION ion of the form is not completed in full ege for the tax year. If any line is inapplie Non-Voted Oper ty or municipal principal taxing auth ndent special district cipal service taxing unit (MSTU) bendent Special District	AUTHORITY I OR ORDINA your taxing at cable, enter N rating Millag hority	Y ANCE AT FIN/ uthority will b I/A or -0 ge Rate (from Re Discr	Date AL BUDGI De denied resolution Capi retionary apital Imp	ET HEARING TRIM certific on or ordin ocal Effort tal Outlay Operating rovement	G UNE	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4
HE SECT M If this levy p 4a. C 4b. E 4c. N 4d. II 4e. S	ETION WILLA s s port Coun Depe Muni-	Signature of Property Appraiser: Ill: COMPLETED BY TAXING A GE RATE ADOPTED BY RESOLUTION ion of the form is not completed in full ege for the tax year. If any line is inapplic Non-Voted Oper ty or municipal principal taxing auth ndent special district cipal service taxing unit (MSTU) pendent Special District old district	AUTHORITY I OR ORDINA your taxing at cable, enter N rating Millag hority	Y ANCE AT FIN/ uthority will b I/A or -0 ge Rate (from Re Discr	Date AL BUDGI De denied resolution Capi retionary apital Imp	ET HEARING FRIM certification or ordin ocal Effort dal Outlay Operating rovement	G UNE	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4 (4
HE SECT M If this levy p 4a. C 4b. E 4c. N 4d. II 4e. S	ETION WILLA s s port Coun Depe Muni-	Signature of Property Appraiser: IN II: COMPLETED BY TAXING A GE RATE ADOPTED BY RESOLUTION ion of the form is not completed in full ege for the tax year. If any line is inapplie Non-Voted Oper ty or municipal principal taxing auth ndent special district cipal service taxing unit (MSTU) bendent Special District	AUTHORITY I OR ORDINA your taxing at cable, enter N rating Millag hority	Y ANCE AT FIN/ uthority will b I/A or -0 ge Rate (from Re Discr	Date AL BUDGI De denied resolution Capi retionary apital Imp	ET HEARING FRIM certific on or ordin ocal Effort tal Outlay Operating rovement ed Millage strict Levy	G UNE	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4 (4 (4 (4
HE SECT M If this levy p 4a. C 4b. E 4c. N 4d. II 4e. S	ETION WILLA S port Coun Depe Muni Indep Schoo	Signature of Property Appraiser: Ill: COMPLETED BY TAXING A GE RATE ADOPTED BY RESOLUTION ion of the form is not completed in full ege for the tax year. If any line is inapplic Non-Voted Oper ty or municipal principal taxing auth ndent special district cipal service taxing unit (MSTU) pendent Special District old district	AUTHORITY N OR ORDINA your taxing at cable, enter N rating Millag hority	Y ANCE AT FIN/ uthority will b I/A or -0 ge Rate (from Re Discr	Date AL BUDGI De denied resolution Capi retionary apital Imp	ET HEARING FRIM certification or ordinate the control of the certification of the certificati	G UNE	per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000 per \$1,000	(4) (4) (4) (4) (4) (4) (4) (4) (4) (4)

ding A	Authority :				R.	R-422 5/13 age 2
	Description of the Control of the Co		the state of the s	e non-	voted millage rate only	if the
		e , divided by 1,000)		\$		(5)
		nan plus or minus 1%)		per \$1000	(6)
				the no	n-voted millage rate on	ly if
		le, divided by 1,000)		\$		(7)
-		nan plus or minus 3%)		per \$1000	(8)
s	Taxing Authority Certification					
I G	Signature of Chief Administrative Officer	1		Date:		
N	Title:		Contact Name and Con	tact Tit	le:	
H E R	Mailing Address :		Physical Address :			
E	City, State, Zip :		Phone Number :		Fax Number :	
	Unaci (Line Adju (Line	Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4e, or 4f as applicable Adjusted millage rate (Only if Line 3 is greater the (Line 5 divided by Line 2 multiplied by 1,000) TUS, DEPENDENT SPECIAL DISTRICTS, and IN percentage on Line 3 is greater than plus or min Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable Adjusted Millage rate (Only if Line 3 is greater the (Line 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification Signature of Chief Administrative Officer G M Mailing Address: Mailing Address:	Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 2 multiplied by 1,000) Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%. (Line 5 divided by 1,000) Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%. (Line 5 divided by 1,000) TUS, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3% (Line 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification S Signature of Chief Administrative Officer: H E Mailing Address:	Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 2 multiplied by 1,000) Trus, Dependent Special Districts, and INDEPENDENT SPECIAL DISTRICTS may adjust percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.) Unadjusted millage rate (Only if Line 3 is greater than plus or minus 1%) (Line 5 divided by Line 2 multiplied by 1,000) Trus, Dependent Special Districts, and INDEPENDENT Special DISTRICTS may adjust percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.) Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) (Line 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification Signature of Chief Administrative Officer: Contact Name and Con H Mailing Address: Physical Address:	JNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the noncentage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S) Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000) Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) (Line 5 divided by Line 2 multiplied by 1,000) TUS, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the no percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.) Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) (Line 7 divided by Line 2, multiplied by 1,000) Taxing Authority Certification S Signature of Chief Administrative Officer: Date: Mailing Address: Physical Address:	Introduction (See Provided By Line 2) National State Stat

INSTRUCTIONS

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

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

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

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

FLO	RID	CERTIFICATION OF Section 200.06				DR-4: Rule 12D Florida Administrativ Effectiv	R. 5/ -16.00 re Coo
Year	r	County	I	s VAB still in session?	Yes	No	
Princi	ipal A	Authority:		Check type : County Munic Independent Special Dist		School District Water Management Dis	trict
Taxin	ng Au	thority:	(Check type : MSTU Water Management Distri		Principal Authority Dependent Special D	
LEVY	DES	CRIPTION:					
SEC	TIC	N I: COMPLETED BY PROPER	TY APPRA	ISER			
1.	Cu	rrent year gross taxable value from Line	4, Form DR-4	20DEBT	\$		(1)
2.	Fin	al current year gross taxable value fror	n Form DR-40	3 Series	\$		(2)
3.	Per	centage of change in taxable value (Line 2 o	divided by Line	1, minus 1, multiplied by 100)		%	(3)
The t	axin	g authority must complete this form ar	nd return it to	the property appraiser by	y:/	A.MDat	e
SIG		Property Appraiser Certification	I certify the knowledge.	taxable values above are	correct to th	e best of my	
HE	NE.	Signature of Property Appraiser :			Date:		
SEC	TIC	ON II: COMPLETED BY TAXING	AUTHORI	ITY			
If this		tion of the form is not completed in full , yo ege for the tax year. If any line is not applic		ority will be denied TRIM ce	tification and	possibly lose its mi	llage
			and the state of t				
levy p		ebt service millage adopted by resolution		ce at final budget hearing	g under s. 200).065(2)(d), F.S.	
levy p	d de	ebt service millage adopted by resolution		ce at final budget hearing	g under s. 200	0.065(2)(d), F.S. per \$1,000	(4a
Vote	Vo		on or ordinan	0 4	g under s. 200		
Vote 4a. 4b.	Vo Otl	ted debt service millage	on or ordinan	ot more than two years)		per \$1,000	(4a
Vote 4a. 4b. Are	Voi Oth Oth NTIE	ted debt service millage ner voted millage (in excess of the milla adjusting the Voted Debt Service Mill S, MUNICIPALITIES, SCHOOLS, and WATI ge on Line 3 is greater than plus or minus 1	on or ordinange cap and no	ot more than two years) s No If No, STO	OP HERE, sig	per \$1,000 per \$1,000 n and submit.	(4b
Vote 4a. 4b. Are	Other NTIE	ted debt service millage ner voted millage (in excess of the milla adjusting the Voted Debt Service Mill S, MUNICIPALITIES, SCHOOLS, and WAT	ge cap and no age? Yes	ot more than two years) s	OP HERE, sig	per \$1,000 per \$1,000 n and submit.	(4b
Vote 4a. 4b. Are COUL	Other your NTIE entage (Line Adj	ted debt service millage ner voted millage (in excess of the millage) adjusting the Voted Debt Service Millage S, MUNICIPALITIES, SCHOOLS, and WAT the on Line 3 is greater than plus or minus 16 adjusted gross ad valorem proceeds	ge cap and no age? Yes	ot more than two years) s	OP HERE, sig	per \$1,000 per \$1,000 n and submit.	(4b
Vote 4a. 4b. Are COUI perce 5. 6.	Voi Oth Oth NTIE Una (Lin Adj. (Lin	ted debt service millage ner voted millage (in excess of the millage adjusting the Voted Debt Service Millage). S, MUNICIPALITIES, SCHOOLS, and WATI the on Line 3 is greater than plus or minus 16 adjusted gross ad valorem proceeds the 1 multiplied by Line 4a or 4b, as applicable to usted millage rate (Only if Line 3 is greater).	ge cap and no age? Yes ER MANAGEM 6. (s. 200.065) 7. divided by 1,000 than plus or mi	ot more than two years) s	OP HERE, signification of the voted delication of the	per \$1,000 per \$1,000 n and submit. ot millage rate only per \$1000	(4b)
Vote 4a. 4b. Are COUI perce 5. 6.	Other State of the Control of the Co	ner voted millage (in excess of the millage adjusting the Voted Debt Service Millage), MUNICIPALITIES, SCHOOLS, and WAT it is on Line 3 is greater than plus or minus 10 adjusted gross ad valorem proceeds it is 1 multiplied by Line 4a or 4b, as applicable in usted millage rate (Only if Line 3 is greater ite 5 divided by Line 2 multiplied by 1,000).	ge cap and no age? Yes ER MANAGEM 6. (s. 200.065) 7. divided by 1,00 Than plus or mi PEPENDENT SP 18 3% (s. 200.06)	ot more than two years) s	OP HERE, signification of the voted delication of the	per \$1,000 per \$1,000 n and submit. ot millage rate only per \$1000	(4b)

Taxing	Authority :			DR-4	122DEBT R. 5/11 Page 2
s	Taxing Authority Certification		ges and rates are correct to the best provisions of s. 200.065 and the prov		
I G	Signature of Chief Administrative Officer	· ;		Date :	
N	Title:		Contact Name and Contact Title	2:	
E R E	Mailing Address :		Physical Address :		
	City, State, Zip:		Phone Number :	Fax Number :	

CERTIFICATION OF FINAL VOTED DEBT MILLAGE INSTRUCTIONS

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

20.8 Certification of Compliance (DR-487)

FLOR	Disament of Restor		d Sections 21	200, Flori 8.23 and	da Statutes	rida Statutes		DR-487 R. 01/25 Rule 12D-16.002, F.A.C. Effective 04/25 Page 1 of 2 TC
FISCAL Y	EAR:		County : Se	lect Cour	ity	_ Check	k if new address	
Taxing A	uthority :				_	horities must file Form		
Mailing A	Address :				within 30 packages b	days of the final hearin	ig. Send completed	TRIM Compliance
Physical	Address :				Ma Florida Depar	ail tment of Revenue	Certified Mail or (Florida Department or Property Tax Oversigh	
City, Stat	e, Zip :				P.O. Box 300	Oversight – TRIM Section FL 32315-3000	2450 Shumard Oak Bi Tallahassee, FL 32399	vd., RM 2-3200
Date of F	inal Hearing:				Trim packag	e submission email addres	ss: TRIM@floridareve	nue.com
for F.A 2. Orr a. // (all newspaper adv. C.) dinance or Resoluti Adopting the final of rolled-back rate Adopting the final of rolled-back rate Adopting the final of rolled-back rate Adopting the final of NOT SEND ENT TIRE PAGE(s) from the entire webpage for all newspaper adv. Budget Summary A Notice of Proposed Hearing Advertisen COUNTIES ONLY: De Value Adjustment completion. Day of DR-420, Cert IF, Tax Increment A fication of Voted De R-420, Vote Recover R-422, Certification	millage rate, with perci shown and budget, indicating ord TIRE BUDGET. the print edition news for Internet-only public ertisements devertisement. I Tax Increase or Budge	ent change er of adoption paper or cations et act of the of ue, include DR- ion Final Disclo. fillage Levy. and DR-422I and DR-422I and DR-422I and DR-422I and DR-422I and DR-422I and DR-422I	BT, sure.	1. ESES 2. Rescorder of 3. ENT the en newsp. a. Bi b. N H. c. N. d. A. 4. Proo news from (See 5. Copy and 6. DR-4	10 DAYS OF FINAL HEARIN (524, Millage Resolution. 501 willage Resolution. 501 without or Ordinance Ado of adoption. FIRE PAGE(s) from the pri tire webpage for Internaper advertisements: udget Summary Advertis otice of Proposed Tax International Commended Notice of Tax for for Publication uniform spaper for all newspaper a publicly accessible well Rule 12D-17.002, F.A.C.) of DR-420DEBT, Certification DR-420DEBT, Certification of Final Tification of Final Tification of Final Vesee Rule 12D-18.	opting Budget, indice int edition newspaper to-only publications seement. The crease or Budget apital Outlay. The crease of School Capital Outlay affidavit from the advertisements or bosite. The conference of School Taxable Value** and Ifaxable Value*** and Ifaxable Value***	ating er or for all lay. alue lage, if applicable. DR-422DEBT,
orm DR- ind you n ose these he rolled	-422 when it is re non-compliant wi e funds for twelve I-back rate must b Taxing Authority	th Section 218.26(4), months, under Section placed in escrow. Certification	perty apprais F. S. Taxing au ons 200.065, 2 the millages a visions of s. 200	er. If you outhorities a 218.23, 21 and rates ar 0.065 and t	lo not submand units of 8.26(4), and e correct to	e. It is due within 30 dait all required documer local government partid 218.63. F.S. Ad valore the best of my knowledges of either s. 200.071 or s.	nts, the Departmer icipating in revenue m proceeds from a e. The millages com 200.081, F.S.	nt of Revenue will e sharing may ny millage above
I G	organization of Criter	Administrative Officer	- <u>L</u>	checkiji	iew contact		Date :	
N	Mr. Ms.	Print Name of Chief A	dministrative C	Officer :		Title:		
E	Contact Name and	Contact Title :		Checkif	new contact	E-mail Address :		
R E	Phone Number :					Fax Number :		
	All TRIM for	rms for taxing auth	orities are a	vailable o	on our web	site at: <u>floridareven</u>	ue.com/propert	y/forms

References

DR-487 R. 01/25 Page 2 of 2

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C.

The forms may be available on your county property appraiser's website
or the Department of Revenue's website at https://floridarevenue.com/property/Pages/Forms.aspx.

<u>Form</u>	Form Title
DR-420	Certification of Taxable Value
DR-420DEBT	Certification of Voted Debt Millage
DR-420MM	Maximum Millage Levy Calculation, Final Disclosure
DR-420S	Certification of School Taxable Value
DR-420TIF	Tax Increment Adjustment Worksheet
DR-422	Certification of Final Taxable Value
DR-422DEBT	Certification of Final Voted Debt Millage
DR-487V	Vote Record for Final Adoption of Millage Levy
DR-529	Notice Tax Impact of Value Adjustment Board

H

R

Mailing Address:

City, State, Zip

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

11,	PAKATA	CORD FOR FINA OF MILLAGE L	EVY	N		DR-4 R Rule 12D-16
RID/	Sec	tion 200.065 (5), Flori	da Statutes		F	lorida Administrative C Effective 1
this for	ies, municipalities, independent special orm to certify the vote of the governing to determine compliance with the maxin	body on the millage rat	e adopted at their			
Year :	:		County:			
Princi	ipal Authority :	Т	Faxing Authority	:		
	Nam	ie		Yes	No	Not Present Not Voting
1.	Nam	e		Yes	No	
1.	Nam	e		Yes	No	
200	Nam	ie		Yes	No	
2.	Nam	ie		Yes	No	
2.	Nam	le		Yes	No	
2. 3. 4.	Nam	ie		Yes	No	
2. 3. 4. 5.	Nam	le		Yes	No	
 3. 4. 5. 6. 	Nam	le		Yes	No	
2. 3. 4. 5. 6.	Nam	ne .		Yes	No	
2. 3. 4. 5. 6. 7. 8.	Nam	le		Yes	No	
2. 3. 4. 5. 6. 7. 8. 9. 10.	Nam		.VOTE TOTALS :	Yes	No	
2. 3. 4. 5. 6. 7. 8. 9. 10.			d rates are correct to	the best of my	knowledge.T	Not Voting

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

Physical Address

Phone Number:

Fax Number:

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

20.10 Notice of Proposed Property Taxes (Form DR-474)

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

Owner Name Owner Address Owner City, State

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

Legal Description of Property:

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

NOTICE OF PROPOSED PROPERTY TAXES

DO NOT PAY. THIS IS NOT A BILL

Taxing Authority	Your Property Taxes Last Year	Last Year's Adjusted Tax Rate (Millage)	Your Taxes This Year IF NO Budget Change Is Adopted	Your Tax Rate This Year IF PROPOSED Budget Is Adopted (Millage)	Your Taxes This Year IF PROPOSED Budget Change Is Adopted	A Public Hearing on the Proposed Taxes and Budget Will Be Held:
County						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

DR-474 R. 11/12

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.

DR-474 R. 11/12

PROPERTY VALUATION	PR	OP	FR	TY Y	JAI	U	ΔΤΙ	10	d
--------------------	----	----	----	------	-----	---	-----	----	---

	Last Year	This Year
Market Value		

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

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

Exemptions	Applies to	Value
*List each exemption applicable to property.		
1.6		

f you feel that the market	alue of your property is inaccurate or does not reflect fair market value, or if you are	entitled
o an exemption or classif	cation 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).

DR-474 R. 11/12

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.

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

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

Owner Name Owner Address Owner City, State

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

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 AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

DO NOT PAY. THIS IS NOT A BILL

	1020		Your Taxes	Your Tax Rate This Year IF	This Year IF	
Taxing Authority	Your	Last Year's	This Year IF	PROPOSED	PROPOSED	
ruxing Authority	Property	Adjusted	NO Budget	Budget Is	Budget	A Public Hearing on the
	Taxes Last	Tax Rate	Change Is	Adopted	Change Is	Proposed Taxes and Budget
	Year	(Millage)	Adopted	(Millage)	Adopted	Will Be Held:
County						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 FO	R EXPLANATION	ÒN		•		

NON-AD VALOREM ASSESSMENTS

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

1

DR-474N R. 11/12

Reverse of Page 1:

EXPLANATION

*Column 1—YOUR PROPERTY TAXES LAST YEAR

This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

*Column 2—YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED

This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.

*Column 3—YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED

This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between columns 2 and 3 is the tax change proposed by each local.

local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

Non-Ad Valorem Assessments:

Non-ad valorem assessments are placed on this notice at the request of the respective local governing boards. Your tax collector will be including them on the November tax notice. For details on particular non-ad valorem assessments, contact the levying local governing board.

If the Notice does not include all of the non-ad valorem assessments that will be included on the tax bill, the following statement must be on the bottom of the first page in bold, conspicuous print:

Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.

DR-	-4	74N	
R.	1	1/12	

P	RC	P	ER'	TY	VΔ	111	ΙΔΤ	IO	N

	Last Year	This Year
Market Value		

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

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

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

If you feel that the market valu	ie of your property is inaccura	ate or does not reflec	t fair market value, or	if you are entitled
to an exemption or classification	on 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).

3

DR-474N R. 11/12

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.

4

20.12 Notice of Proposed Property Taxes Correction

NOTICE OF PROPOSED PROPERTY TAXES CORRECTION

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

The Notice of Proposed Property Taxes Correction ad must:

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

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

Ms. Jane Doe 1234 Riverside Drive , Flo	or a BILL			adopt budgets and ta from the general pub	x rates for the ne lic and to answe	Lot 7 operty taxes against you ext year. The puprose of r questions on the prop	ga Point Unit 02 B K_4 ur property will soon hold FUBLIC HEARINGS to of these FUBLIC HEARINGS is to receive opinions owed tax change and budget PEIOR TO TAKING RAITER its proposals at the hearing.	
				Taxing Author	ities			
Taxing Authority	Last Year's Tax Rate	Your Property Taxes Last Year	Last Year's Adjusted Tax Rate	Your Taxes This Year IF NO Budget Change is Adopted	This Year's PROPOSED Tax Rate	Your Taxes This Year if PROPOSED Budget is Adopted	A Public Hearing On The Proposed Taxes and Buget Will Be Held:	
County General Government	5.0737	177.76	5.1234	192.65	5.4321	204 26	September 09, 2010 at 5:01 PM	
Public Schools By State Law	4.9392	296.53	4.9876	312.23	5.3210	333.11	September 10, 2010 at 5:05 PM 1701 Prudential Drive, Florida	
By Local Board Municipality	1.9944	119.74	2.0140	126.08	2.3200	145.24		
City of	4.2583	149.19	4.3000	161.69	4.2583	160 12		
S. Johns River WMD	0.9903	34.70	1.0000	37.60	1,0000	37.60		
Fl Inland Nav Dist	0.0033	0.11	0.0033	0.12	0.0030	911		
Voted Debt Levies School Board	0.1496	8.98	0.1511	9.46	0.1511	946		
Total Property Taxes * See reverse side for explanat	17.4087 ion.	787.01	17.5794	839.84	18.4855	889.89		
	rment							
I	ast Year	This Year		Property Appr			Last Year This Year	
I		This Year 135,96		Property Approvessessed Value for Sch	ool Levies		Last Year This Year 85,536 88,102 85,536 88,102	
Market Value I Taxing Authority	ast Year	135,96 Exemptions Year T	Ass his Year	sessed Value for Schosessed Value for Non Ta Last Year	ool Levies - School Levies xable Value This	s If you inacc	85,536 88,102 85,536 88,102 I feel that the market value of your property is urate or does not reflect fair market value, or if	
Market Value I Authority County	ast Year 137,080	135,96	Ass	sessed Value for Sch sessed Value for Non Ta	ool Levies -School Levies xable Value This	Year If you a not re	85,536 88,102 85,536 88,102 a feel that the market value of your property is urate or does not reflect fair market value, or if re entitled to an exemption or classification that is effected on this form, contact your county rry appraiser at (phone number) or	
Market Value Taxing Authority County School	ast Year 137,080	Exemptions Year 50,500	his Year 50,500	sessed Value for Sch. sessed Value for Non Ta Last Year 35,0	nool Levies - School Levies - School Levies This	Year If you inacc you a not re	85,536 88,102 85,536 88,102 a feel that the market value of your property is urate or does not reflect fair market value, or if ree entitled to an exemption or classification that is effected on this form, contact your county	
Taxing Authority County School Municipality Independent and Water Management Districts	ast Year 137,080	Exemptions Year 50,500 25,500	As: This Year 50,500 25,500	sessed Value for Schi sessed Value for Non Tax Last Year 35,0	xable Value This	Xear 37,602 If the 62,602 37,602 If the 37,602 If the	85,536 88,102 85,536 88,102 if feel that the market value of your property is urate or does not reflect fair market value, or if re entitled to an exemption or classification that is effected on this form, contact your county rrty appraiser at (phone number) or (location).	
Taxing Authority County School Municipality Independent and Water	ast Year 137,080	Exemptions Year 50,500 25,500 50,500	Ass Shiz Year 50,500 25,500 50,500	Ta Last Year 35,0 60,0 35,0	xable Value This 36 36 36	37,602 If the the m second 37,602 If the the m second 37,602 If the the m second 37,602 If the View of	85,536 88,102 85,536 88,102 at feel that the market value of your property is unafe or does not reflect fair market value, or if ree entitled to an exemption or classification that is effected on this form, contact your county rity appraiser a (phone number) or (location). property appraiser's office is unable to resolve natter as to market value, classification, or an prion, you may file a petition for adjustment with alue Adjustment Board. Petition forms are	
Taxing Authority County School Municipality Independent and Water Management Districts	ast Year 137,080	135,90 Exemptions Year 7 50,500 25,500 50,500	Ass Shiz Year 50,500 25,500 50,500	Ta Last Year 35,0 35,0 60,0	xable Value This 36 36 36	Year If you inacc you a not re 62,602 37,602 If the the m exem the V avails	85,536 88,102 85,536 88,102 i feel that the market value of your property is urate or does not reflect fair market value, or if re entitled to an exemption or classification that is effected on this form, contact your county rrty appraiser af (hone number) or (location). property appraiser's office is unable to resolve after as to market value, classification, or an plon, you may file a petition for adjustment with	
Taxing Authority County School Municipality Independent and Water Management Districts Voted Debt (School) Assessment Reductions Save Our Homes		135,90 Exemptions Year 50,500 25,500 50,500 25,500 Applicable to: All taxes	S0,500 50,500 50,500 50,500	Ta Last Year 35,0 35,0 60,0	sable Value This 36 36 36 36 36	Year If you inacc you a not re 62,602 37,602 If the the m exem the V avails	85,536 88,102 85,536 88,102 3 feel that the market value of your property is urate or does not reflect fair market value, or if re entitled to an exemption or classification that is effected on this form, contact your county rity appraiser at (phone number) or (location). property appraiser's office is unable to resolve latter as to market value, classification, or an piion, you may file a petition form adjustment with alue Adjustment Board. Petition forms are able from the county property appraiser and must	
Taxing Authority County School Municipality Independent and Water Management Districts Voted Debt (School) Assessment Reductions	Last Year 137,080	Exemptions Year 50,500 25,500 50,500 25,500 Applicable to:	S0,500 50,500 50,500 50,500	Ta Last Year 35,0 35,0 60,0	sable Value This 36 36 36 36 36	Year If you inace you a not re proper	85,536 88,102 85,536 88,102 3 feel that the market value of your property is urate or does not reflect fair market value, or if re entitled to an exemption or classification that is effected on this form, contact your county rity appraiser at (phone number) or (location). property appraiser's office is unable to resolve latter as to market value, classification, or an piion, you may file a petition form adjustment with alue Adjustment Board. Petition forms are able from the county property appraiser and must	
Taxing Authority County School Municipality Independent and Water Management Districts Voted Debt (School) Assessment Reductions Save Our Homes 10% Cap on Non-hom	Last Year 137,080	135,90 Exemptions Year 7 50,500 25,500 50,500 50,500 Applicable to: All taxes Non-school taxe	S0,500 50,500 50,500 50,500	Ta Last Year 35,0 35,0 60,0	sable Value This 36 36 36 36 36	Year If you inacc you a not re proper 37,602 If the the m 37,602 47,860 -	85,536 88,102 85,536 88,102 street that the market value of your property is urate or does not reflect fair market value, or if re entitled to an exemption or classification that is effected on this form, contact your county rrty appraiser at	
Market Value I Market Value I Market Value County School Municipality Independent and Water Management Districts Voted Debt (School) Assessment Reductions Save Our Homes 10% Cap on Non-hom Agricultural Classification	Last Year 137,080	Exemptions Year 50,500 25,500 50,500 25,500 Applicable to: All taxes Non-school taxe All taxes	S0,500 50,500 50,500 50,500	Ta Last Year 35,0 35,0 60,0	sable Value This 36 36 36 36 36	Year If you inace you a not re proper 37,602 If the the m exem the V available fill 47,860	85,536 88,102 85,536 88,102 3 feel that the market value of your property is urate or does not reflect fair market value, or if re entitled to an exemption or classification that is effected on this form, contact your county rity appraiser af (phone number) or (location). property appraiser's office is unable to resolve latter as to market value, classification, or am ption, you may file a petition for adjustment with alue Adjustment Board. Petition forms are able from the county property appriaiser and must ed ON OR BEFORE (date).	
Taxing Authority County School Municipality Independent and Water Management Districts Voted Debt (School) Assessment Reductions Save Our Homes 10% Cap on Non-hom Agricultural Classifica Other Exemptions First Homestead Exen	Lag	135,90 Exemptions Year 50,500 25,500 50,500 25,500 Applicable to: All taxes Non-school taxe All taxes All taxes	Ass This Year 50,500 25,500 50,500 50,500 50,500	Ta Last Year 35,0 35,0 60,0	sable Value This 36 36 36 36 36	Year If you inacc you a not re proper	85,536 88,102 85,536 88,102 street that the market value of your property is urate or does not reflect fair market value, or if re entitled to an exemption or classification that is effected on this form, contact your county rity appraiser at (phone number) or (localion). property appraiser's office is unable to resolve after as to market value, classification, or an prion, you may file a petition for adjustment with alue Adjustment Board. Petition forms are able from the county property appriaiser and must ed ON OR BEFORE (date). applications that apply to your property are listed in the piton section along with their corresponding. Specific dollar or percentage reductions in seed value may be applicable to a property based	
Market Value Taxing Authority County School Municipality Independent and Water Management Districts Voted Debt (School) Assessment Reductions Save Our Homes 10% Cap on Non-hom Agricultural Classifica Other Exemptions First Homestead Exen Additional Homestead	Lag	Exemptions Year 50,500 25,500 50,500 25,500 Applicable to: All taxes Non-school taxe All taxes Non-school taxe Non-school taxe	Ass This Year 50,500 25,500 50,500 50,500 50,500	Ta Last Year 35,0 35,0 60,0	sable Value This 36 36 36 36 36	Year If you inacc you a not re proper 37,602 If the the man arrange 37,602 If the the man arrange 47,860 -	85,536 88,102 85,536 88,102 street that the market value of your property is urate or does not reflect fair market value, or if re entitled to an exemption or classification that is effected on this form, contact your county rrty appraisers af	
Taxing Authority County School Municipality Independent and Water Management Districts Voted Debt (School) Assessment Reductions Save Our Homes 10% Cap on Non-hom Agricultural Classifica Other Exemptions First Homestead Exen Additional Homestead Low-Income Senior (C	Lag	Exemptions Year 50,500 25,500 25,500 25,500 Applicable to: All taxes Non-school taxe All taxes Non-school taxe County Levies	Ass This Year 50,500 25,500 50,500 50,500 50,500	Ta Last Year 35,0 35,0 60,0	sable Value This 36 36 36 36 36	Year If you inacc 37,602 If the the m 37,602	85,536 88,102 85,536 88,102 si feel that the market value of your property is urate or does not reflect fair market value, or if re entitled to an exemption or classification that is effected on this form, contact your county rity appraiser at(phone number) or	
Market Value Taxing Authority County School Municipality Independent and Water Management Districts Voted Debt (School) Assessment Reductions Save Our Homes 10% Cap on Non-hom Agricultural Classifica Other Exemptions First Homestead Exen Additional Homestead	Lag	Exemptions Year 50,500 25,500 50,500 25,500 Applicable to: All taxes Non-school taxe All taxes Non-school taxe Non-school taxe	Ass This Year 50,500 25,500 50,500 50,500 50,500	Ta Last Year 35,0 35,0 60,0	sable Value This 36 36 36 36 36	Year If you inacc you a not re proper 37,602 If the the m 37,602 47,860 -	85,536 88,102 85,536 88,102 street that the market value of your property is urate or does not reflect fair market value, or if re entitled to an exemption or classification that is effected on this form, contact your county rrty appraisers af	

EXPLANATION

Taxing Authorities

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

These columns show the tax rate and taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

Column 2 -- "Last Year's Adjusted Tax Rate" and "Your Taxes IF NO Budget Change Is Adopted"

These columns show what your tax rate and taxes will be this year if each taxing authority does not change its property tax levy. These amounts are based on last year's budgets and your current assessment.

Column 3 -- "This Year's PROPOSED Tax Rate" and "Your Taxes If Proposed Budget Change Is Adopted"

These columns show what your tax rate and taxes will be this year under the budget actually proposed by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

Note: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

Non-Ad Valorem Assessments:

Non-ad valorem assessments are placed on this notice at the request of the respective local governing boards. Your tax collector will be including them on the November tax notice. For details on particular non-ad valorem assessments, contact the levying local governing board.

If the Notice does not include all the non-ad valorem assessments that will be included on the tax bill, the following statement must be on the bottom of the first page in bold, conspicuous print:

Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice, such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.

Property Appraiser

Market Value

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

Assessed Value

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

Assessment Reductions:

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

- There are limits on how much the assessment of your property can increase each year. The Save Our Homes program and the limitation for non-homestead property are examples.
- Certain types of property, such as agricultural land and land used for conservation, are valued on their current use rather than their market value.
- -- 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 box titled "Assessment Reductions".

Exemptions

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

Taxable Value

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

Leon County Taxing Authorities

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

2010

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

	CO	LUMN 1				OLUMN 2	COL	LUMN 3
Taxing Authority	Last Year's Actual Tax Rate	Your Property Taxes Last Year	A Public Hearing Taxes and Budg	g on the Proposed get Will be Held:	This Year's PROPOSED Tax Rate	Your Taxes This Year if PROPOSED Budget Change is Made	Last Years Adjusted Tax Rate	Your Taxes This Year if NO Budge Change is Made
County MSTU - EMS MSTU - Health			Sept. 9, 2009 at 6 p.m 301 S. Monroe St. Ta Commission Chambe	llahassee, FL				
Public Schools By State Law By Local Board			Sept. 8, 2009 at 6 p.r 3955 W. Pensacola S Tallahassee, FL					
City D. I. A.			Sept. 10, 2009 at 6 p. 300 S. Adams St. 2nd Tallahassee, FL					
Water Management District			Sept. 15, 2009 at 5:0: 800 Hospital Drive Crestview, FL	5 p.m. CDT 539-5999				
Voter Approved Debt Payments			School Bond					
Total Property Taxes								
Taxing Authority		ket Value This Year		d Value This Year	Exemption Value		Taxable Value Last Year This Year	
County	Last Year	Tills Teal	Last Year	This Tear	Last Year	This Year	Last Teal	This Teat
MSTU - EMS								
School								
City								
Vater Mgmt								
Assessment Reducti	ions App	plicable to:	2010 Value	Exemptions		Applicable to:	2010 Va	lue
		DD OD	OSED OR ADOPTE	D NON-AD VALO	REM ASSESS	MENTS		
		PROP	JULID OIL ILD OI IL					

Parcel Number:

Legal Description:

EXPLANATION

Taxing Authorities

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

These columns show the tax rate and taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

Column 2: "This Year's PROPOSED Tax Rate" and "Your Taxes This Year if PROPOSED Budget Change is Made"

These columns show what your tax rate and taxes will be this year under the budget actually proposed by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

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

These columns show what your tax rate and taxes will be this year if each taxing authority does not change its property tax levy. These amounts are based on last year's budgets and your current assessment.

Note: Amounts shown on the 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 the form.)

Non-Ad Valorem Assessments:

Non-ad valorem assessments are placed on this notice at the request of the respective local governing boards. Your tax collector will be including them on the November tax notice. For details on particular non-ad valorem assessments, contact the levying local governing board. Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice, such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.

Property Appraiser

Market Value

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

Assessed Value

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

Assessment Reductions:

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

- There are limits on how much the assessment of your property can increase each year. The Save Our Homes program
 and the limitation for non-homestead property are examples.
- Certain types of property, such as agricultural land and land used for conservation, are valued on their current use rather than their market value.
- 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 box titled "Assessment Reductions".

Exemptions

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

Taxable Value

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

20.13 Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes (Form DR-421)

Print Form



Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes

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

LORIDA	Deadline: Noven	nber 1
ndicate Cha	ange of Address:	
Taxing Autho	prity:	County:
√lailing Addr	ress:	
City, State, Z	Zip:	
		, Chief Administrative Officer of
he	Taxing Authority	, hereby certify that, pursuant
	e of Chief Administrative Officer	Phone Number Fax Number
	de your email address:	E-mail Address
Note:	This certification must be filed with the November 1, of the tax year. Please re	e Department of Revenue no later than turn completed certification to :
	Florida Department of Reve Property Tax Oversight - T P.O. Box 3000 Tallahassee, FL 32315-300	RIM Section