2022 TRIM User Guide

Regular and Multi-County Taxing Authorities

Florida Department of Revenue
Property Tax Oversight
2022

r. 05/01/2022
Contents
Introduction and Scope ............................................................................................................... 1
Maximum Millage Limitation Requirements ............................................................................. 1
    TRIM Infraction Annual Comparison Analysis .................................................................... 2
    TRIM Checklist – Regular and Multi-County Taxing Authorities ......................................... 3
    TRIM Definitions .................................................................................................................. 6
TRIM Timetable and Important Dates ...................................................................................... 8
    Certification Date Examples ............................................................................................... 12
    Local Government TRIM Timetable .................................................................................. 13
    Multi-County TRIM Timetable ........................................................................................... 15
Preparing the Certification of Taxable Value (Form DR-420) ................................................. 17
    Examples and Instructions for Completing the DR-420 ..................................................... 18
    Calculating the Percentage Increase over the Rolled-Back Rate ........................................ 19
    Example Calculation for Certification of Taxable Value (Form DR-420) ......................... 19
Category A: Examples and Instructions .................................................................................... 19
Category B: Examples and Instructions .................................................................................... 28
Category C: Examples and Instructions .................................................................................... 37
Category D: Examples and Instructions .................................................................................... 44
Voting to Adopt Millage .......................................................................................................... 69
    By Majority Vote ................................................................................................................. 69
    By Two-Thirds Vote ............................................................................................................ 69
    By a Unanimous Vote or a Referendum ............................................................................. 69
Advertising Flowchart ............................................................................................................. 70
Advertising Requirements and Recommendations ............................................................... 70
    Size Requirements ............................................................................................................. 73
    Proof of Publication ............................................................................................................ 73
    Advertisement Selection Worksheet .................................................................................... 74
    Example: Newspaper Requirements Memorandum .......................................................... 75
    Example: Notice of Budget Hearing Newspaper Requirements ......................................... 76
    Example: Notice of Proposed Tax Increase Newspaper Requirements ............................ 77
    Example: Proof of Publication to be Completed by Newspapers ....................................... 78
    Format for Publication List for Multi-County/Water Management Districts ....................... 79
    Example of Publication List for Multi-County/Water Management Districts ................... 80
    Notice of Proposed Tax Increase Advertisement ............................................................... 81
Notice of Proposed Tax Increase when Last Year’s Actual Levy Less Than Initially Proposed Levy ................................................................. 82
Example of Notice of Proposed Tax Increase when Last Year’s Actual Levy Greater Than Initially Proposed Levy ..................................................... 83
Notice of Proposed Tax Increase for Multi-County/Water Management Districts .......... 84
Example of Notice of Proposed Tax Increase for Multi-County and Water Management District ................................................................. 85
Notice of Tax Increase for Multi-County and Water Management District with Delayed Notice.................................................................................. 86
Calculation of Percentage Increase over Rolled-Back Rate ............................................. 87
Notice of Proposed Tax Increase for First-Year Levy for Municipality/Independent Special District........................................................................ 88
Calculation of Percent of Increase over Rolled-Back Rate ............................................. 91
Notice of Budget Hearing Ad – Multi-County and Water Management Districts .......... 92
Notice of Budget Hearing Ad – Multi-County and Water Management Districts Delayed Notice ............................................................................. 93
Budget Summary Advertisement Requirements .................................................................. 94
Example: Budget Summary Advertisement with Budget Increase ............................... 95
Calculation of 95 Percent Ad Valorem Proceeds ................................................................ 97
Budget Summary Advertisement ....................................................................................... 98
Advertising Time Frame ................................................................................................. 99
Mailed Notices ................................................................................................................. 100
Verbatim Record of Proceedings .................................................................................... 101
Hearing Information and Requirements ............................................................................ 102
Scheduling and Advertising ......................................................................................... 102
At the Hearing .................................................................................................................. 102
Final Resolution/Ordinance ......................................................................................... 103
Taxing Authorities with Dependent Districts ............................................................... 103
Multi-County Authorities ............................................................................................. 103
Final Hearing Information ............................................................................................ 104
Advertisement Requirements for Notice of Continuation ............................................. 105
Notice of Continuation for Recessed Tentative/Final Hearing ..................................... 105
When Executive Order Is Issued Because of State of Emergency ............................... 106
Notice of Rescheduled Tentative/Final Hearing for State of Emergency .................... 107
Adoption of Resolution or Ordinance ............................................................................. 108
Example for Resolution/Ordinance Adopting a Millage Rate ...................................... 109
Example for Resolution/Ordinance Adopting a Budget ................................................. 110
Requirements for Certification of Final Taxable Value (Form DR-422) ........................................... 111
   Administrative Adjustment .................................................................................................................. 112
   Category A: Taxing Authorities without Dependent Districts ......................................................... 113
   Category B: Taxing Authorities with Dependent Districts .............................................................. 118
   Category C: Multi-County Taxing Authorities ................................................................................. 127
   Category D: Water Management Districts ...................................................................................... 132
Compliance Submission .......................................................................................................................... 153
   Certification of Compliance Requirements ...................................................................................... 153
   Electronic Submission of TRIM Compliance Package ..................................................................... 155
Non-Compliance and Remedies ......................................................................................................... 156
   Re-advertising Requirements after Non-Compliance ...................................................................... 156
   Notice for Notice of Proposed Tax Increase after Non-Compliance ............................................. 157
   Notice for Notice of Proposed Tax Increase after Non-Compliance for Multi-County .... 158
Value Adjustment Board ..................................................................................................................... 160
   Notice of Tax Impact of Value Adjustment Board (Form DR-529) ...................................................... 162
Special District Information .................................................................................................................. 163
   Special District Status ...................................................................................................................... 163
Florida Statutes and Florida Administrative Code ............................................................................. 164
General TRIM Information .................................................................................................................. 165
   Fax Information .................................................................................................................................. 165
   Fax Transmittal Sheet ....................................................................................................................... 166
   Department of Revenue TRIM Compliance Section ........................................................................ 167
   Mailing Address ............................................................................................................................... 167
   Physical Address (certified and overnight deliveries) ..................................................................... 167
TRIM Forms List .................................................................................................................................... 168
   Certification of Taxable Value DR-420 ............................................................................................ 169
   Certification of Voted Debt Millage DR-420DEBT ....................................................................... 172
   Tax Increment Adjustment Worksheet DR-420TIF ......................................................................... 173
   Maximum Millage Levy Calculation Preliminary Disclosure DR-420MMP .................................... 175
   Maximum Millage Levy Calculation Final Disclosure DR-420MM ................................................... 178
   Certification of Final Taxable Value DR-422 .................................................................................... 181
   Certification of Final Voted Debt Millage DR-422DEBT ............................................................... 181
   Certification of Compliance DR-487 ................................................................................................ 185
   Vote Record for Final Adoption of Millage Levy DR-487V ............................................................. 187
   Notice of Proposed Property Taxes (Form DR-474) ......................................................................... 188
Introduction and Scope

The TRIM section within the Florida Department of Revenue’s (Department) Property Tax Oversight (PTO) program has prepared 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.

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.
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>MILLAGE NOT SHOWN/INCORRECT</td>
<td>3</td>
<td>1</td>
<td>5</td>
<td>3</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>2</td>
<td>WRONG SIZE ADVERTISEMENT</td>
<td>10</td>
<td>9</td>
<td>2</td>
<td>9</td>
<td>6</td>
<td>5</td>
</tr>
<tr>
<td>3</td>
<td>AD VALOREM PROCEEDS NOT SHOWN/INCORRECT</td>
<td>20</td>
<td>9</td>
<td>8</td>
<td>11</td>
<td>8</td>
<td>12</td>
</tr>
<tr>
<td>4</td>
<td>LATE PACKAGE</td>
<td>12</td>
<td>29</td>
<td>31</td>
<td>16</td>
<td>18</td>
<td>13</td>
</tr>
<tr>
<td>5</td>
<td>ADVERTISEMENTS NOT ADJACENT</td>
<td>2</td>
<td>8</td>
<td>6</td>
<td>7</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td>6</td>
<td>TAX LEVY INCORRECT/ % INCREASE INCORRECT</td>
<td>34</td>
<td>26</td>
<td>16</td>
<td>15</td>
<td>39</td>
<td>23</td>
</tr>
<tr>
<td>7</td>
<td>INCORRECT USE OF &quot;OTHER VOTED MILLAGE&quot;</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8</td>
<td>MEETING CONTINUED WITHOUT RE-ADVERTISEMENT</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9</td>
<td>% INCREASE RBR NOT SHOWN/INCORRECT (ORD/RES)</td>
<td>17</td>
<td>17</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>17</td>
</tr>
<tr>
<td>10</td>
<td>MILLAGE AND BUDGET NOT ADOPTED SEPARATELY</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>11</td>
<td>CAPITAL OUTLAY - VERBIAGE/CATEGORIES</td>
<td>5</td>
<td>10</td>
<td>0</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>12</td>
<td>INCORRECT VERBIAGE IN ADVERTISEMENT</td>
<td>61</td>
<td>52</td>
<td>47</td>
<td>39</td>
<td>43</td>
<td>50</td>
</tr>
<tr>
<td>13</td>
<td>TOO MUCH TIME BETWEEN HEARINGS</td>
<td>3</td>
<td>4</td>
<td>4</td>
<td>6</td>
<td>6</td>
<td>0</td>
</tr>
<tr>
<td>14</td>
<td>FINAL HEARING INCORRECT (2 - 5 DAYS)</td>
<td>2</td>
<td>6</td>
<td>7</td>
<td>5</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>15</td>
<td>PUBLISHED NPTI/NTI AD AND BUDGET HEARING AD</td>
<td>3</td>
<td>5</td>
<td>2</td>
<td>0</td>
<td>6</td>
<td>5</td>
</tr>
<tr>
<td>16</td>
<td>ADVERTISEMENTS COMBINED</td>
<td>1</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>17</td>
<td>&quot;VERBATIM RECORD OF PROCEEDING&quot; INCLUDED</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>18</td>
<td>PUBLISHED INCORRECT ADVERTISEMENT</td>
<td>5</td>
<td>8</td>
<td>1</td>
<td>3</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>19</td>
<td>BUDGET ADOPTED BEFORE MILLAGE/CAN'T TELL ORDER</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>20</td>
<td>BUDGET NOT BALANCED</td>
<td>12</td>
<td>8</td>
<td>4</td>
<td>6</td>
<td>4</td>
<td>6</td>
</tr>
<tr>
<td>21</td>
<td>BALANCES AND RESERVES NOT SHOWN</td>
<td>9</td>
<td>11</td>
<td>1</td>
<td>2</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>22</td>
<td>ADOPTED HIGHER MILLAGE</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23</td>
<td>PUBLISHED AD BEFORE TENTATIVE HEARING</td>
<td>0</td>
<td>1</td>
<td>0</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>24</td>
<td>CAPITAL OUTLAY AD - INCORRECT MILLAGE</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>25</td>
<td>ADVERTISEMENTS IN WRONG SECTION</td>
<td>0</td>
<td>3</td>
<td>0</td>
<td>2</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>26</td>
<td>OTHER</td>
<td>9</td>
<td>6</td>
<td>4</td>
<td>3</td>
<td>0</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>TOTAL MAX MILLAGE VIOLATIONS</td>
<td>6</td>
<td>1</td>
<td>6</td>
<td>1</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>TOTAL VIOLATIONS</td>
<td>57</td>
<td>32</td>
<td>34</td>
<td>22</td>
<td>11</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>TOTAL INFRACTION</td>
<td>91</td>
<td>125</td>
<td>84</td>
<td>119</td>
<td>103</td>
<td>87</td>
</tr>
<tr>
<td></td>
<td>TOTAL COMPLIANCE</td>
<td>501</td>
<td>488</td>
<td>526</td>
<td>506</td>
<td>530</td>
<td>535</td>
</tr>
<tr>
<td></td>
<td>TOTAL NUMBER OF TAXING AUTHORITIES</td>
<td>643</td>
<td>644</td>
<td>644</td>
<td>646</td>
<td>645</td>
<td>645</td>
</tr>
</tbody>
</table>
## TRIM CHECKLIST

<table>
<thead>
<tr>
<th>SIGNED DR4?</th>
<th>YES</th>
<th>NO</th>
<th>Year:</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Select Principal Authority</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>REVIEWED BY:</td>
<td>Reviewers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Final Hearing Date</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Received Date</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DOR Review Date</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### DR420

| | YES | NO |
| 1 | TRIM package received within 30 days of final hearing | |
| 2 | Proof of Publication or Mailed Notice provided for all ads | |
| 3 | Entire page of newspaper submitted | |
| 4 | Ads in the correct newspaper section | |
| 5 | Ads separate and adjacent | |
| 6 | Correct ads published | |
| 7 | Ads published within 15 days of tentative hearing | |
| 8 | Hearings held 2 - 5 days after publication | |
| 9 | Hearings held after 5:00 PM & not on a Sunday | |
| 10 | Percent increase / decrease over RBR / correct percentage in res. or ord. | |
| 11 | Millage and Budget adopted separately | |
| 12 | Final millage adopted before final budget | |

### Budget Summary Ad - All taxing authorities are required to publish ad

| | | |
| 1 | Correct tentative millage rates shown | |
| 2 | Tentative millages less than or equal to proposed rate | |
| 3 | Ad Valorem proceeds shown / correct in the ad | |
| 4 | Ad used correct wording? If NO, Minor | Major |
| 5 | Balances and Reserves shown | |
| 6 | Budget balanced | |

### Notice of Proposed Tax Increase Ad - Tentative millage exceeds RBR

| | |
| 1 | Ad 1/4 page | |
| 2 | Tax levies correct | |
| 3 | Ad used correct wording? If NO, Minor | Major |

### Notice of Budget Hearing Ad - Proposed millage is = or < RBR

| | |
| 1 | Tentative millages less than or equal to RBR | |
| 2 | Ad used correct wording | |

### Continued Hearing - Continuation due to hearing recessed

| | |
| 1 | Continuation Notice published due to Tentative hearing recessed | |
| 2 | Date, time and place included in ad | |
| 3 | Hearing held 2 - 5 days after publication | |

### Finding after Reviewing Package

| | |
| 1 | Does taxing authority comply with § 200.065, F.S. 2 | |

### Infraction Code:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Violation Code:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Question</td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------------------------------------------------------------------</td>
<td>-----</td>
<td>----</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Has the taxing authority levied ad valorem taxes for less than 5 years (Line 1)? If Yes, skip to question 9!</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. 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?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Are the majority vote and two-thirds vote maximum millage rates correct (Lines 13 and 14)?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Has the taxing authority checked the correct minimum required vote to adopt their proposed millage (Line 18)?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Has the taxing authority entered the correct maximum millage with the vote they anticipate to get at their tentative hearing (Line 17)?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Are the total current year proposed taxes levied correct (Line 22)?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Are the total taxes at maximum correct (Line 24)?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Are the total taxes levied less than or equal to the total taxes at maximum (Line 25)?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Does the vote record for final adoption correspond to the vote indicated on DR420 MM-P Line 16?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. Does the taxing authority comply with s.200.065, F.S.?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Notes:
<table>
<thead>
<tr>
<th>Maximum Millage (Final Disclosure)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Select Principal Authority</strong></td>
</tr>
<tr>
<td><strong>REVIEWED BY:</strong> Reviewers</td>
</tr>
<tr>
<td><strong>DOR Review Date:</strong></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td><strong>Year:</strong> 2022</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DR-420 MM</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Has the taxing authority levied ad valorem taxes for less than 5 yrs. (Line 1)? If Yes, skip to question 9!</td>
</tr>
<tr>
<td>2. 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?</td>
</tr>
<tr>
<td>3. Are the majority vote and two-thirds vote maximum millage rates correct (Lines 13 and 14)?</td>
</tr>
<tr>
<td>4. Has the taxing authority checked the correct minimum required vote to adopt their adopted millage (Line 18)?</td>
</tr>
<tr>
<td>5. Has the taxing authority entered the correct maximum millage with the vote they anticipate to get at their final hearing (Line 17)?</td>
</tr>
<tr>
<td>6. Are the total current year proposed taxes levied correct (line 22)?</td>
</tr>
<tr>
<td>7. Are the total taxes at maximum correct (line 24)?</td>
</tr>
<tr>
<td>8. Are the total taxes levied less than or equal to the total taxes at maximum (line 25)?</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>DR48TV</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>9. Does the vote record for final adoption correspond to the vote indicated on DR-20 MM Line 16?</td>
</tr>
<tr>
<td>10. Does the taxing authority comply with s.200.065, F.S.?</td>
</tr>
</tbody>
</table>

**Notes:**

---

---
### TRIM Definitions

<table>
<thead>
<tr>
<th>Term</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjusted Millage</td>
<td>Adjustment of final millage rate(s) calculated on Form DR-422, line3</td>
</tr>
<tr>
<td>Aggregate Millage</td>
<td>Overall millage rate used to determine an overall rate for principal taxing authorities with dependent districts</td>
</tr>
<tr>
<td>Dependent District</td>
<td>A district that is governed by the governing body of the county or municipality</td>
</tr>
<tr>
<td>F.A.C.</td>
<td>Florida Administrative Code</td>
</tr>
<tr>
<td>F.S.</td>
<td>Florida Statutes</td>
</tr>
<tr>
<td>Final Millage</td>
<td>Millage adopted at the final budget hearing</td>
</tr>
<tr>
<td>Form DR-420</td>
<td>Certification of Taxable Value (proposed millages)</td>
</tr>
<tr>
<td>Form DR-420DEBT</td>
<td>Certification of Voted Debt Millage</td>
</tr>
<tr>
<td>Form DR-420MM</td>
<td>Maximum Millage Levy Calculation, Final Disclosure</td>
</tr>
<tr>
<td>Form DR-420MMP</td>
<td>Maximum Millage Levy Calculation, Preliminary Disclosure</td>
</tr>
<tr>
<td>Form DR-420TIF</td>
<td>Tax Increment Factor Adjustment Worksheet</td>
</tr>
<tr>
<td>Form DR-422</td>
<td>Certification of Final Taxable Value (final adopted millages)</td>
</tr>
<tr>
<td>Form DR-422DEBT</td>
<td>Certification of Final Voted Debt Millage</td>
</tr>
<tr>
<td>Form DR-474</td>
<td>Notice of Proposed Property Taxes, “TRIM” notice</td>
</tr>
<tr>
<td>Form DR-487</td>
<td>Certification of Compliance; list of compliance requirements</td>
</tr>
<tr>
<td>Form DR-487V</td>
<td>Voting Record for Final Adoption of Millage Levy</td>
</tr>
<tr>
<td>Independent Special District</td>
<td>A special district that is not a dependent district of a county or municipality</td>
</tr>
<tr>
<td>Maximum Millage</td>
<td>Maximum millage allowed by vote</td>
</tr>
<tr>
<td>Millage Cap</td>
<td>Maximum millage allowed by law</td>
</tr>
<tr>
<td>MSTU</td>
<td>Municipal Service Taxing Unit</td>
</tr>
<tr>
<td>Other Voted Millage</td>
<td>Millage approved by referendum</td>
</tr>
<tr>
<td>Principal Authority</td>
<td>A taxing authority with or without secondary dependent district(s)</td>
</tr>
<tr>
<td>Term</td>
<td>Description</td>
</tr>
<tr>
<td>----------------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Proposed Millage</td>
<td>Millage rate necessary to fund the proposed budget (on Form DR-420)</td>
</tr>
<tr>
<td>Rolled-back Rate</td>
<td>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</td>
</tr>
<tr>
<td>Tentative Millage</td>
<td>Proposed millage adopted at the initial TRIM hearing (appears in <em>Budget Summary</em> advertisement)</td>
</tr>
<tr>
<td>TRIM</td>
<td>Truth in Millage (ss. 200.065, 200.069, F.S.)</td>
</tr>
<tr>
<td>VAB</td>
<td>Value Adjustment Board</td>
</tr>
</tbody>
</table>
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 can 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.

<table>
<thead>
<tr>
<th>DAY 1</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>July 1</td>
<td>The property appraiser certifies the taxable value on Certification of Taxable Value (Form DR-420) and delivers it to each taxing authority in his or her jurisdiction. The property appraiser will certify Certification of Voted Debt Millage (Form DR-420DEBT) if the taxing authority has a voted debt. The property appraiser will also certify Tax Increment Adjustment Worksheet (Form DR-420TIF) if there is a community redevelopment area. The board of county commissioners’ (BCC) budget officer delivers a tentative budget to the board (s. 129.03(3), F.S.).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>JULY</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>July 1-31</td>
<td>The BCC’s budget officer delivers a tentative budget to the board (s. 129.03(3), F.S.).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DAY 35</th>
<th></th>
</tr>
</thead>
</table>
| August 4     | Within 35 days of certification of value, each taxing authority certifies the completed DR-420, Maximum Millage Levy Calculation, Preliminary Disclosure (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 *Notice of Proposed Property Taxes* (TRIM notice) (s. 200.065(2)(b), F.S.).

### DAY 55

**August 24**

In compliance with s. 200.065, F.S., the property appraiser mails the TRIM notice within 55 days after certification of value.

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

**Sept. 3 – 18**

Within 65 to 80 days of certification of value, the taxing authority holds a public hearing on the tentative budget and proposed millage rate (final hearing for school districts). The TRIM notice, which the property appraiser mails, publicizes this hearing.

At this hearing, the taxing authority:
- Amends the tentative budget
- Re-calculates the proposed millage rate
- Publicly announces the percentage, if any, by which the re-calculated proposed millage exceeds the rolled-back rate
- Adopts a tentative millage and budget

If the tentatively adopted millage rate is greater than the proposed rate used for the TRIM notice, each taxpayer in the jurisdiction must receive notification of the increase by first class mail at the taxing authority’s expense (s. 200.065(2)(d), F.S.).
| DAY 95 |
|---|---|
| **Sept. 18 – Oct. 3** | 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 page and headed, “Notice of Proposed Tax Increase” (s. 200.065(3)(a), F.S.)  

or a **Notice of Budget Hearing** if the tentatively adopted millage rate is equal to or less than the rolled-back rate. This advertisement does not have a size requirement and will be headed, “Notice of Budget Hearing” (s. 200.065(3)(b), F.S.)  

and a **Budget Summary advertisement**, which must be adjacent to the advertisement for the final hearing and meet the requirements of section 129.03(3)(b), F.S. (s. 200.065(3)(l), F.S.). |

| 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 (s. 200.065(2), F.S.).** |

- Discuss the percentage increase in millage over the rolled-back rate first.  
- Adopt the millage before adopting the budget by a separate vote.  
- **Do not** adopt a final millage rate that exceeds the tentative millage rate.  
- Before adopting the millage levy resolution or ordinance, publicly announce:  
  - The name of the taxing authority  
  - The rolled-back rate  
  - The percentage increase over the rolled-back rate  
  - The millage rate to be levied |
**WITHIN THREE DAYS AFTER THE FINAL HEARING**

Send the resolution or ordinance adopting the final millage rate to the property appraiser, the tax collector, and the Department 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 Form DR-422 to each taxing authority and, if applicable, Form DR-422DEBT. DR-422 and DR-422DEBT record any aggregate change in the assessment roll from the preliminary roll, including changes that result from actions by the value adjustment board (VAB) and correction of errors to the assessment roll.

**WITHIN THREE DAYS AFTER RECEIPT OF CERTIFICATION**

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

**WITHIN 30 DAYS OF THE FINAL HEARING**

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

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

If you have not received Form DR-422, indicate this on Form DR-487. Once you receive Form DR-422 from the property appraiser, complete and return it to the property appraiser and send a copy to the Property Tax Oversight program.

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

- **Counties**: s. 129.03(3), F.S.
- **Municipalities**: s. 166.241(3) and (5), F.S.
- **Special Districts**: s. 189.016(4) and (7), F.S.
## Certification Date Examples

### Typical date of certification = July 1

<table>
<thead>
<tr>
<th>DAY</th>
<th>BCC</th>
<th>SCHOOL</th>
<th>DR-420</th>
<th>MAILED</th>
<th>TRIM NOTICE</th>
<th>TENTATIVE HEARING</th>
<th>FINAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>15</td>
<td>29</td>
<td>35</td>
<td>55</td>
<td>25</td>
<td>65</td>
<td>80</td>
</tr>
<tr>
<td>JULY 1</td>
<td>7/15</td>
<td>7/29</td>
<td>8/4</td>
<td>8/24</td>
<td>9/18</td>
<td>9/3</td>
<td>9/18</td>
</tr>
<tr>
<td>JULY 2</td>
<td>7/16</td>
<td>7/30</td>
<td>8/5</td>
<td>8/25</td>
<td>9/19</td>
<td>9/4</td>
<td>9/19</td>
</tr>
<tr>
<td>JULY 3</td>
<td>7/17</td>
<td>7/31</td>
<td>8/6</td>
<td>8/26</td>
<td>9/20</td>
<td>9/5</td>
<td>9/20</td>
</tr>
<tr>
<td>JULY 4</td>
<td>7/18</td>
<td>8/1</td>
<td>8/7</td>
<td>8/27</td>
<td>9/21</td>
<td>9/6</td>
<td>9/21</td>
</tr>
<tr>
<td>JULY 5</td>
<td>7/19</td>
<td>8/2</td>
<td>8/8</td>
<td>8/28</td>
<td>9/22</td>
<td>9/7</td>
<td>9/22</td>
</tr>
<tr>
<td>JULY 6</td>
<td>7/20</td>
<td>8/3</td>
<td>8/9</td>
<td>8/29</td>
<td>9/23</td>
<td>9/8</td>
<td>9/23</td>
</tr>
<tr>
<td>JULY 7</td>
<td>7/21</td>
<td>8/4</td>
<td>8/10</td>
<td>8/30</td>
<td>9/24</td>
<td>9/9</td>
<td>9/24</td>
</tr>
<tr>
<td>JULY 8</td>
<td>7/22</td>
<td>8/5</td>
<td>8/11</td>
<td>8/31</td>
<td>9/25</td>
<td>9/10</td>
<td>9/25</td>
</tr>
<tr>
<td>JULY 9</td>
<td>7/23</td>
<td>8/6</td>
<td>8/12</td>
<td>9/1</td>
<td>9/26</td>
<td>9/11</td>
<td>9/26</td>
</tr>
<tr>
<td>JULY 10</td>
<td>7/24</td>
<td>8/7</td>
<td>8/13</td>
<td>9/2</td>
<td>9/27</td>
<td>9/12</td>
<td>9/27</td>
</tr>
<tr>
<td>JULY 12</td>
<td>7/26</td>
<td>8/9</td>
<td>8/15</td>
<td>9/4</td>
<td>9/29</td>
<td>9/14</td>
<td>9/29</td>
</tr>
<tr>
<td>JULY 13</td>
<td>7/27</td>
<td>8/10</td>
<td>8/16</td>
<td>9/5</td>
<td>9/30</td>
<td>9/15</td>
<td>9/30</td>
</tr>
<tr>
<td>JULY 14</td>
<td>7/28</td>
<td>8/11</td>
<td>8/17</td>
<td>9/6</td>
<td>10/1</td>
<td>9/16</td>
<td>10/1</td>
</tr>
<tr>
<td>JULY 15</td>
<td>7/29</td>
<td>8/12</td>
<td>8/18</td>
<td>9/7</td>
<td>10/2</td>
<td>9/17</td>
<td>10/2</td>
</tr>
<tr>
<td>JULY 16</td>
<td>7/30</td>
<td>8/13</td>
<td>8/19</td>
<td>9/8</td>
<td>10/3</td>
<td>9/18</td>
<td>10/3</td>
</tr>
<tr>
<td>JULY 17</td>
<td>7/31</td>
<td>8/14</td>
<td>8/20</td>
<td>9/9</td>
<td>10/4</td>
<td>9/19</td>
<td>10/4</td>
</tr>
<tr>
<td>JULY 18</td>
<td>8/1</td>
<td>8/15</td>
<td>8/21</td>
<td>9/10</td>
<td>10/5</td>
<td>9/20</td>
<td>10/5</td>
</tr>
<tr>
<td>JULY 19</td>
<td>8/2</td>
<td>8/16</td>
<td>8/22</td>
<td>9/11</td>
<td>10/6</td>
<td>9/21</td>
<td>10/6</td>
</tr>
<tr>
<td>JULY 20</td>
<td>8/3</td>
<td>8/17</td>
<td>8/23</td>
<td>9/12</td>
<td>10/7</td>
<td>9/22</td>
<td>10/7</td>
</tr>
<tr>
<td>JULY 21</td>
<td>8/4</td>
<td>8/18</td>
<td>8/24</td>
<td>9/13</td>
<td>10/8</td>
<td>9/23</td>
<td>10/8</td>
</tr>
<tr>
<td>JULY 22</td>
<td>8/5</td>
<td>8/19</td>
<td>8/25</td>
<td>9/14</td>
<td>10/9</td>
<td>9/24</td>
<td>10/9</td>
</tr>
<tr>
<td>JULY 23</td>
<td>8/6</td>
<td>8/20</td>
<td>8/26</td>
<td>9/15</td>
<td>10/10</td>
<td>9/25</td>
<td>10/10</td>
</tr>
<tr>
<td>JULY 24</td>
<td>8/7</td>
<td>8/21</td>
<td>8/27</td>
<td>9/16</td>
<td>10/11</td>
<td>9/26</td>
<td>10/11</td>
</tr>
<tr>
<td>JULY 25</td>
<td>8/8</td>
<td>8/22</td>
<td>8/28</td>
<td>9/17</td>
<td>10/12</td>
<td>9/27</td>
<td>10/12</td>
</tr>
<tr>
<td>JULY 27</td>
<td>8/10</td>
<td>8/24</td>
<td>8/30</td>
<td>9/19</td>
<td>10/14</td>
<td>9/29</td>
<td>10/14</td>
</tr>
<tr>
<td>JULY 28</td>
<td>8/11</td>
<td>8/25</td>
<td>8/31</td>
<td>9/20</td>
<td>10/15</td>
<td>9/30</td>
<td>10/15</td>
</tr>
<tr>
<td>JULY 29</td>
<td>8/12</td>
<td>8/26</td>
<td>9/1</td>
<td>9/21</td>
<td>10/16</td>
<td>10/1</td>
<td>10/16</td>
</tr>
<tr>
<td>JULY 30</td>
<td>8/13</td>
<td>8/27</td>
<td>9/2</td>
<td>9/22</td>
<td>10/17</td>
<td>10/2</td>
<td>10/17</td>
</tr>
<tr>
<td>JULY 31</td>
<td>8/14</td>
<td>8/28</td>
<td>9/3</td>
<td>9/23</td>
<td>10/18</td>
<td>10/3</td>
<td>10/18</td>
</tr>
</tbody>
</table>

### Shortened Time Period

<table>
<thead>
<tr>
<th>DAY</th>
<th>BCC</th>
<th>SCHOOL</th>
<th>DR-420</th>
<th>TRIM NOTICE</th>
<th>TENTATIVE HEARING</th>
<th>FINAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>JUNE 23</td>
<td>7/7</td>
<td>7/21</td>
<td>7/27</td>
<td>8/16</td>
<td>9/10</td>
<td>8/26</td>
</tr>
</tbody>
</table>

12
## 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.

<table>
<thead>
<tr>
<th>Day #</th>
<th>TYPICAL DATE</th>
<th>AGENCY</th>
<th>ACTIVITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>July 1 or date of certification, whichever is later</td>
<td>Property Appraiser</td>
<td>Certifies tax roll or court certifies interim tax roll, <em>Certification of Taxable Value</em> (Form DR-420)</td>
</tr>
<tr>
<td>Within 35 days</td>
<td>August 4</td>
<td>Board of County Commissioners</td>
<td>County budget officer submits tentative budget to the BCC</td>
</tr>
<tr>
<td>Within 55 days</td>
<td>August 24</td>
<td>Taxing Authority</td>
<td>Advises property appraiser of proposed millage; rolled-back rate; and time, date, and place of the tentative budget hearing on DR-420</td>
</tr>
<tr>
<td>Within 65 – 80 days</td>
<td>September 3 – First day to hold tentative hearing  September 18 – Last day to hold tentative hearing</td>
<td>Taxing Authority</td>
<td>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.</td>
</tr>
<tr>
<td>Within 15 days after tentative hearing</td>
<td>September 18 – Last day to advertise hearing held on September 3 October 3 – Last day to advertise hearing held on September 18</td>
<td>Taxing Authority</td>
<td>Advertises the final millage and budget hearing in the newspaper within 15 days after adopting tentative millage and budget</td>
</tr>
<tr>
<td>Between 2 – 5 days after advertisement</td>
<td>September 18 – First day to hold hearing advertised on September 18 October 3 – Last day to hold hearing advertised on September 18</td>
<td>Taxing Authority</td>
<td>Holds final millage and budget hearing between two and five days after advertisement in the newspaper. Adopt final millage and final budget.</td>
</tr>
<tr>
<td>Within 3 days after final adoption</td>
<td>September 23 – Last day for September 20 hearing</td>
<td>Taxing Authority</td>
<td>Forwards resolution or ordinance adopting final millage to property appraiser, tax collector, and Department of Revenue</td>
</tr>
<tr>
<td>Day #</td>
<td>TYPICAL DATE</td>
<td>AGENCY</td>
<td>ACTIVITY</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>-------------------------------------------</td>
<td>-------------------------------</td>
<td>--------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Typically after the VAB</td>
<td>Property Appraiser</td>
<td>Certifies final tax roll to taxing authorities</td>
<td></td>
</tr>
<tr>
<td>Within 30 days of completion of VAB hearings</td>
<td>Clerk of Court</td>
<td>Advertises a <em>Notice of Tax Impact of Value Adjustment Board</em> (Form DR-529). Include this notice in the <em>Certification of Compliance</em> (Form DR-487) for the BCC only.</td>
<td></td>
</tr>
<tr>
<td>Within 3 days after receipt of Final Taxable Value (Form DR-422)</td>
<td>Taxing Authority</td>
<td>Completes and certifies final millage rate(s) on Form DR-422 to property appraiser</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Property Appraiser</td>
<td>Extends final tax roll for collection</td>
<td></td>
</tr>
<tr>
<td><strong>Within 30 days following adoption of final millage and budget</strong></td>
<td>Taxing Authority</td>
<td>Certifies compliance with s. 200, F.S., to Department of Revenue with Form DR-487</td>
<td></td>
</tr>
</tbody>
</table>
**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.

<table>
<thead>
<tr>
<th>Day #</th>
<th>TYPICAL DATE</th>
<th>AGENCY</th>
<th>ACTIVITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>July 1 or date of certification, whichever is later</td>
<td>Property Appraiser</td>
<td>Certifies tax roll or court certifies interim tax roll, <em>Certification of Taxable Value</em> (Form DR-420)</td>
</tr>
<tr>
<td></td>
<td>By July 15</td>
<td>Department of Revenue</td>
<td>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.</td>
</tr>
<tr>
<td>Within 35 days</td>
<td>August 4</td>
<td>Multi-County Taxing Authority</td>
<td>Advises property appraiser of proposed millage; rolled-back rate; and time, date, and place of the tentative budget hearing on Form DR-420</td>
</tr>
<tr>
<td>Within 55 days</td>
<td>August 24</td>
<td>Property Appraiser</td>
<td>Mails <em>Notice of Proposed Property Taxes</em> (DR-474, TRIM notice). This is the advertisement of the first TRIM hearing.</td>
</tr>
<tr>
<td></td>
<td>Delayed mailing of TRIM notice beyond September 3</td>
<td>Multi-County Taxing Authority</td>
<td>Advertises intent to adopt tentative millage and budget; hearing held no later than September 18</td>
</tr>
<tr>
<td>Between 65 and 80 days</td>
<td>September 3 – First day to hold tentative hearing September 18 – Last day to hold tentative hearing</td>
<td>Multi-County Taxing Authority</td>
<td>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.</td>
</tr>
<tr>
<td>Within 15 days after tentative hearing</td>
<td>September 18 – Last day to advertise hearing held on September 3 October 3 – Last day to advertise hearing held on September 18</td>
<td>Multi-County Taxing Authority</td>
<td>Advertises the final millage and budget hearing in the newspaper within 15 days after adopting tentative millage and budget</td>
</tr>
<tr>
<td>Between 2 and 5 days after advertisement</td>
<td>September 20 – First day to hold hearing advertised on September 18 September 23 – Last day to hold hearing advertised on September 18</td>
<td>Multi-County Taxing Authority</td>
<td>Holds final millage and budget hearing between two and five days after advertisement in the newspaper. Adopts final millage and final budget.</td>
</tr>
</tbody>
</table>
### Multi-County TRIM Timetable, continued

<table>
<thead>
<tr>
<th>Day #</th>
<th>TYPICAL DATE</th>
<th>AGENCY</th>
<th>ACTIVITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Within 3 days after final adoption</td>
<td>September 23 – Last day for September 20 hearing</td>
<td>Multi-County Taxing Authority</td>
<td>Forwards resolution or ordinance adopting final millage to property appraiser, tax collector, and Department of Revenue</td>
</tr>
<tr>
<td></td>
<td>Typically after completion of VAB hearings</td>
<td>Property Appraiser</td>
<td>Certifies final tax roll to taxing authorities, <em>Final Taxable Value</em> (Form DR-422)</td>
</tr>
<tr>
<td></td>
<td>Within 3 days after receipt of Form DR-422</td>
<td>Multi-County Taxing Authority</td>
<td>Completes and certifies final millage rate(s) to property appraiser on Form DR-422</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Property Appraiser</td>
<td>Extends final tax roll for collection</td>
</tr>
<tr>
<td><strong>Within 30 days following adoption of final millage and budget</strong></td>
<td></td>
<td>Multi-County Taxing Authority</td>
<td>Certifies compliance with s. 200, F.S., to Department of Revenue with <em>Certification of Compliance</em> (Form DR-487)</td>
</tr>
</tbody>
</table>
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.

- 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.

- The taxing authority informs the property appraiser of the
  - Prior year millage
  - Current year proposed millage rate
  - Current year rolled-back rate
  - 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,

- Strike through the incorrect information, enter the correct information, and initial
- Indicate on the top of the form that it is a corrected or amended copy
- Send a copy of the corrected form to the property appraiser, tax collector, and Department of Revenue
- 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  
<table>
<thead>
<tr>
<th></th>
<th>An independent district, such as a fire control district, mosquito control district, hospital authority, airport authority, library district, water control district, etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category B: Taxing Authority with Dependent Districts</td>
<td>Municipality with dependent districts or counties with dependent districts or MSTUs</td>
</tr>
</tbody>
</table>
| Category C: Multi-County (Municipalities 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  
| | Reedy Creek Improvement 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 Florida Water Management District  
| | West Coast Inland Navigation |
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

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:

\[
\left(\frac{\text{Line 26} \div \text{Line 23}}{1.00}\right) \times 100
\]

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

\[
\left(\frac{8.3450}{7.8987} - 1.00\right) = .0565
\]

\[.0565 \times 100 = 5.6500\]

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.
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

CERTIFICATION OF TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year :</th>
<th>County :</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority :</td>
<td>Taxing Authority :</td>
</tr>
</tbody>
</table>

SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value of real property for operating purposes $10,171,790 (1)
2. Current year taxable value of personal property for operating purposes $1,055,275 (2)
3. Current year taxable value of centrally assessed property for operating purposes $25,035 (3)
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3) $11,252,100 (4)
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year’s value. Subtract deletions.) $860,135 (5)
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 $9,885,450 (7)
8. Does the taxing authority include tax increment financing areas? If yes, enter number 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 🟢 YES ☐ NO Number (9)

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

SIGN HERE

Signature of Property Appraiser: Date:

SECTION II: COMPLETED BY TAXING AUTHORITY

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

10. Prior year operating millage levy (If prior year millage was adjusted then use adjusted millage from Form DR-422) 4.4200 per $1,000 (10)
11. Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000) $44,136 (11)
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 (12)
13. Adjusted prior year ad valorem proceeds (Line 11 minus Line 12) $44,136 (13)
14. Dedicated increment value, if any (Sum of either Line 6b or Line 7a for all DR-420TIF forms) $0 (14)
15. Adjusted current year taxable value (Line 6 minus Line 14) $10,391,965 (15)
16. Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000) 4.2471 per $1,000 (16)
17. Current year proposed operating millage rate 4.4205 per $1,000 (17)
18. Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000) $49,740 (18)

Continued on page 2
<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>19.</td>
<td>TYPE of principal authority (check one)</td>
<td>□ County</td>
<td></td>
<td>□ Independent Special District</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>□ Municipality</td>
<td></td>
<td>□ Water Management District</td>
<td>(19)</td>
</tr>
<tr>
<td>20.</td>
<td>Applicable taxing authority (check one)</td>
<td>□ Principal Authority</td>
<td>□ Dependent Special District</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>□ MSTU</td>
<td>□ Water Management District Basin</td>
<td>(20)</td>
</tr>
<tr>
<td>21.</td>
<td>Is millage levied in more than one county? (check one)</td>
<td>□ Yes</td>
<td>□ No</td>
<td></td>
<td>(21)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>DEPENDENT SPECIAL DISTRICTS AND MSTUS</strong></td>
<td><strong>STOP HERE - SIGN AND SUBMIT</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22.</td>
<td>Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <em>(The sum of Line 13 from all DR-420 forms)</em></td>
<td>$</td>
<td>44,136</td>
<td>(22)</td>
<td></td>
</tr>
<tr>
<td>23.</td>
<td>Current year aggregate rolled-back rate <em>(Line 22 divided by Line 15, multiplied by 1,000)</em></td>
<td>4.2471</td>
<td>per $1,000</td>
<td>(23)</td>
<td></td>
</tr>
<tr>
<td>24.</td>
<td>Current year aggregate rolled-back taxes <em>(Line 4 multiplied by Line 23, divided by 1,000)</em></td>
<td>$</td>
<td>47,789</td>
<td>(24)</td>
<td></td>
</tr>
<tr>
<td>25.</td>
<td>Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, If any. <em>(The sum of Line 18 from all DR-420 forms)</em></td>
<td>$</td>
<td>49,740</td>
<td>(25)</td>
<td></td>
</tr>
<tr>
<td>26.</td>
<td>Current year proposed aggregate millage rate <em>(Line 25 divided by Line 4, multiplied by 1,000)</em></td>
<td>4.4205</td>
<td>per $1,000</td>
<td>(26)</td>
<td></td>
</tr>
<tr>
<td>27.</td>
<td>Current year proposed rate as a percent change of rolled-back rate <em>(Line 26 divided by Line 23, minus 1, multiplied by 100)</em></td>
<td>4.08%</td>
<td></td>
<td>(27)</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>First public budget hearing</strong></td>
<td>Date :</td>
<td>Time :</td>
<td>Place :</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Taxing Authority Certification</strong></td>
<td>I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Signature of Chief Administrative Officer :</td>
<td>Date :</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Title :</td>
<td>Contact Name and Contact Title :</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Mailing Address :</td>
<td>Physical Address :</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>City, State, Zip :</td>
<td>Phone Number :</td>
<td>Fax Number :</td>
<td></td>
</tr>
</tbody>
</table>

Instructions on page 3
**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

**CERTIFICATION OF TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Principal Authority: Example 2  
Taxing Authority:  

**SECTION I: COMPLETED BY PROPERTY APPRAISER**

1. Current year taxable value of real property for operating purposes $318,211,989 (1)  
2. Current year taxable value of personal property for operating purposes $68,230,573 (2)  
3. Current year taxable value of centrally assessed property for operating purposes $8,370,544 (3)  
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3) $394,813,106 (4)  
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions) $6,666,621 (5)  
6. Current year adjusted taxable value (Line 4 minus Line 5) $388,126,485 (6)  
7. Prior year final gross taxable value from prior year applicable Form DR-403 series $372,248,876 (7)  
8. Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0  
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 Form DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0  

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

<table>
<thead>
<tr>
<th>Signature of Property Appraiser:</th>
<th>Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**SECTION II: COMPLETED BY TAXING AUTHORITY**

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

10. Prior year operating millage levy (If prior year millage was adjusted then use adjusted millage from Form DR-422) 8,4330 per $1,000 (10)  
11. Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000) $3,140,018 (11)  
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 (12)  
13. Adjusted prior year ad valorem proceeds (Line 11 minus Line 12) $3,140,018 (13)  
14. Dedicated increment value, if any (Sum of either Line 6b or Line 7c for all DR-420TIF forms) $0 (14)  
15. Adjusted current year taxable value (Line 6 minus Line 14) $388,126,485 (15)  
16. Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000) 8,0902 per $1,000 (16)  
17. Current year proposed operating millage rate 7.9900 per $1,000 (17)  
18. Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000) $3,154,557 (18)  

Continued on page 2
<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>19.</td>
<td>TYPE of principal authority (check one)</td>
<td>□ County □ Municipality □ Independent Special District □ Water Management District</td>
</tr>
<tr>
<td>20.</td>
<td>Applicable taxing authority (check one)</td>
<td>□ Principal Authority □ Dependent Special District □ MSTU □ Water Management District Basin</td>
</tr>
<tr>
<td>21.</td>
<td>Is millage levied in more than one county? (check one)</td>
<td>□ Yes □ No</td>
</tr>
</tbody>
</table>

### DEPENDENT SPECIAL DISTRICTS AND MSTUS

STOP HERE - SIGN AND SUBMIT

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>22.</td>
<td>Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <em>(The sum of Line 13 from all DR-420 forms)</em></td>
<td>$3,140,018</td>
</tr>
<tr>
<td>23.</td>
<td>Current year aggregate rolled-back rate <em>(Line 22 divided by Line 15, multiplied by 1,000)</em></td>
<td>8.0902 per $1,000</td>
</tr>
<tr>
<td>24.</td>
<td>Current year aggregate rolled-back taxes <em>(Line 4 multiplied by Line 23, divided by 1,000)</em></td>
<td>$3,194,117</td>
</tr>
<tr>
<td>25.</td>
<td>Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any, <em>(The sum of Line 18 from all DR-420 forms)</em></td>
<td>$3,154,557</td>
</tr>
<tr>
<td>26.</td>
<td>Current year proposed aggregate millage rate <em>(Line 25 divided by Line 4, multiplied by 1,000)</em></td>
<td>7.9900 per $1,000</td>
</tr>
<tr>
<td>27.</td>
<td>Current year proposed rate as a percent change of rolled-back rate <em>(Line 26 divided by Line 23, minus 1, multiplied by 100)</em></td>
<td>-1.24 %</td>
</tr>
</tbody>
</table>

First public budget hearing

| Date : | Time : | Place : |

**Taxing Authority Certification**

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

Signature of Chief Administrative Officer : Date :

Title : Contact Name and Contact Title :

Mailing Address : Physical Address :

City, State, Zip : Phone Number : Fax Number :

Instructions on page 3
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

CERTIFICATION OF TAXABLE VALUE

Year : 
County :

Principal Authority : 
Exmple 3 
TAXING AUTHORITY :

SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value of real property for operating purposes 

2. Current year taxable value of personal property for operating purposes 

3. Current year taxable value of centrally assessed property for operating purposes 

4. 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, 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 minus Line 5) 

7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 series 

8. Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0

9. Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(d), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0

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

SECTION II: COMPLETED BY TAXING AUTHORITY

10. Prior year operating millage levy (If prior year millage was adjusted then use adjusted millage from Form DR-422) 

11. Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000)

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) 

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

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

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

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

17. Current year proposed operating millage rate 

18. Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000) 

Continued on page 2
<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>19. Type of principal authority (check one)</td>
<td>Independent Special District</td>
</tr>
<tr>
<td>20. Applicable taxing authority (check one)</td>
<td>Principal Authority</td>
</tr>
<tr>
<td>21. Is millage levied in more than one county?</td>
<td>No</td>
</tr>
</tbody>
</table>

### Dependent Special Districts and MSTUs

<table>
<thead>
<tr>
<th>Calculation</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line 13 total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levy ing a millage.</td>
<td>$3,065,697</td>
</tr>
<tr>
<td>Line 15 current year aggregate rolled-back rate</td>
<td>7.8987 per $1,000</td>
</tr>
<tr>
<td>Line 23 current year aggregate rolled-back taxes</td>
<td>$3,118,510</td>
</tr>
<tr>
<td>Line 25 current year proposed aggregate millage rate</td>
<td>7.8987 per $1,000</td>
</tr>
<tr>
<td>Line 27 current year proposed rate as a percent change of rolled-back rate</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

### First Public Budget Hearing

- Date: [ ]
- Time: [ ]
- Place: [ ]

### Taxing Authority Certification

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

- Signature of Chief Administrative Officer: [ ]
- Date: [ ]
- Title: [ ]
- Contact Name and Contact Title: [ ]
- Mailing Address: [ ]
- Physical Address: [ ]
- City, State, Zip: [ ]
- Phone Number: [ ]
- Fax Number: [ ]

Instructions on page 3
## DR-420, Category A:

New levy with no dependent districts – Example 4

### CERTIFICATION OF TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year :</th>
<th>County :</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Principal Authority :</th>
<th>Taxing Authority :</th>
</tr>
</thead>
<tbody>
<tr>
<td>Example 4</td>
<td></td>
</tr>
</tbody>
</table>

### SECTION I : COMPLETED BY PROPERTY APPRAISER

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Current year taxable value of real property for operating purposes</td>
</tr>
<tr>
<td>2.</td>
<td>Current year taxable value of personal property for operating purposes</td>
</tr>
<tr>
<td>3.</td>
<td>Current year taxable value of centrally assessed property for operating purposes</td>
</tr>
<tr>
<td>4.</td>
<td>Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)</td>
</tr>
<tr>
<td>5.</td>
<td>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.)</td>
</tr>
<tr>
<td>6.</td>
<td>Current year adjusted taxable value (Line 4 minus Line 5)</td>
</tr>
<tr>
<td>7.</td>
<td>Prior year FINAL gross taxable value from prior year applicable form DR-403 series</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$1,540,666 (1)</td>
</tr>
<tr>
<td></td>
<td>$101,490 (2)</td>
</tr>
<tr>
<td></td>
<td>$0 (3)</td>
</tr>
<tr>
<td></td>
<td>$1,642,116 (4)</td>
</tr>
<tr>
<td></td>
<td>$56,527 (5)</td>
</tr>
<tr>
<td></td>
<td>$1,585,589 (6)</td>
</tr>
<tr>
<td></td>
<td>$0 (7)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number (8)</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Property Appraiser Certification**

I certify the taxable values above are correct to the best of my knowledge.

**Signature of Property Appraiser:**

**Date:**

### SECTION II : COMPLETED BY TAXING AUTHORITY

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>10.</td>
<td>Prior year operating millage levy (if prior year millage was adjusted then use adjusted millage from Form DR-422)</td>
</tr>
<tr>
<td>11.</td>
<td>Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000)</td>
</tr>
<tr>
<td>12.</td>
<td>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)</td>
</tr>
<tr>
<td>13.</td>
<td>Adjusted prior year ad valorem proceeds (Line 11 minus Line 12)</td>
</tr>
<tr>
<td>14.</td>
<td>Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all DR-420TIF forms)</td>
</tr>
<tr>
<td>15.</td>
<td>Adjusted current year taxable value (Line 6 minus Line 14)</td>
</tr>
<tr>
<td>16.</td>
<td>Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000)</td>
</tr>
<tr>
<td>17.</td>
<td>Current year proposed operating millage rate 3.0000 per $1000</td>
</tr>
<tr>
<td>18.</td>
<td>Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000)</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>.0000 per $1,000 (10)</td>
</tr>
<tr>
<td></td>
<td>$0 (11)</td>
</tr>
<tr>
<td></td>
<td>$0 (12)</td>
</tr>
<tr>
<td></td>
<td>$0 (13)</td>
</tr>
<tr>
<td></td>
<td>$0 (14)</td>
</tr>
<tr>
<td></td>
<td>$1,585,589 (15)</td>
</tr>
<tr>
<td></td>
<td>.0000 per $1000 (16)</td>
</tr>
<tr>
<td></td>
<td>$3.0000 per $1000 (17)</td>
</tr>
<tr>
<td></td>
<td>$4,926 (18)</td>
</tr>
</tbody>
</table>

Continued on page 2
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>19.</strong></td>
<td>TYPE of principal authority (check one)</td>
</tr>
<tr>
<td></td>
<td>☐ County</td>
</tr>
<tr>
<td></td>
<td>☐ Municipality</td>
</tr>
<tr>
<td><strong>20.</strong></td>
<td>Applicable taxing authority (check one)</td>
</tr>
<tr>
<td></td>
<td>✓ Principal Authority</td>
</tr>
<tr>
<td></td>
<td>☐ MSTU</td>
</tr>
<tr>
<td><strong>21.</strong></td>
<td>Is millage levied in more than one county? (check one)</td>
</tr>
<tr>
<td></td>
<td>☐ Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>DEPENDENT SPECIAL DISTRICTS AND MSTUs</strong></th>
<th><strong>STOP HERE - SIGN AND SUBMIT</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>22.</strong></td>
<td>Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <em>(The sum of Line 13 from all DR-420 forms)</em></td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td><strong>23.</strong></td>
<td>Current year aggregate rolled-back rate <em>(Line 22 divided by Line 15, multiplied by 1,000)</em></td>
</tr>
<tr>
<td></td>
<td>per $1,000</td>
</tr>
<tr>
<td><strong>24.</strong></td>
<td>Current year aggregate rolled-back taxes <em>(Line 4 multiplied by Line 23, divided by 1,000)</em></td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td><strong>25.</strong></td>
<td>Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <em>(The sum of Line 18 from all DR-420 forms)</em></td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td><strong>26.</strong></td>
<td>Current year proposed aggregate millage rate <em>(Line 25 divided by Line 4, multiplied by 1,000)</em></td>
</tr>
<tr>
<td></td>
<td>2.9998</td>
</tr>
<tr>
<td><strong>27.</strong></td>
<td>Current year proposed rate as a percent change of rolled-back rate <em>(Line 26 divided by Line 23, minus 1, multiplied by 100)</em></td>
</tr>
<tr>
<td></td>
<td>%</td>
</tr>
</tbody>
</table>

| First public budget hearing | Date : | Time : | Place : |

<table>
<thead>
<tr>
<th><strong>SIGN HERE</strong></th>
<th>Taxing Authority Certification</th>
</tr>
</thead>
<tbody>
<tr>
<td>I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Signature of Chief Administrative Officer :</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date :</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Title :</th>
<th>Contact Name and Contact Title :</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mailing Address :</td>
<td>Physical Address :</td>
</tr>
<tr>
<td>City, State, Zip :</td>
<td>Phone Number :</td>
</tr>
</tbody>
</table>

Instructions on page 3
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.
DR-420, Category B:

For the principal authority – Example 5

**CERTIFICATION OF TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year:</th>
<th>County:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Principal Authority:</th>
<th>Taxing Authority:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Example 5</td>
<td>Board of County Commissioners</td>
</tr>
</tbody>
</table>

**SECTION I: COMPLETED BY PROPERTY APPRAISER**

1. Current year taxable value of real property for operating purposes: $992,602,987 (1)
2. Current year taxable value of personal property for operating purposes: $97,050,241 (2)
3. Current year taxable value of centrally assessed property for operating purposes: $4,476,285 (3)
4. Current year gross taxable value for operating purposes: $1,094,129,513 (4)
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 10%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.): $40,301,690 (5)
6. Current year adjusted taxable value: $1,053,827,823 (6)
7. Prior year FINAL gross taxable value: $983,748,436 (7)
8. Does the taxing authority include tax increment financing areas? If yes, enter number 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:
   | YES | NO | Number (9) |

**Property Appraiser Certification**

Signature of Property Appraiser: [signature]
I certify the taxable values above are correct to the best of my knowledge.

Date: [date]

**SECTION II: COMPLETED BY TAXING AUTHORITY**

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

10. Prior year operating millage levy: [3.8924 per $1,000] (10)
11. Prior year ad valorem proceeds: [$3,829,142] (11)
12. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value: [3.829,142] (12)
13. Adjusted prior year ad valorem proceeds: [3.829,142] (13)
14. Dedicated increment value, if any: [3.829,142] (14)
15. Adjusted current year taxable value: [1,053,827,823] (15)
16. Current year rolled-back rate: [3.6336 per $100] (16)
17. Current year proposed operating millage rate: [3.6336 per $100] (17)
18. Total taxes to be levied at proposed millage rate: [$3,975,629] (18)

Continued on page 2
19. **TYPE of principal authority (check one)**
   - ☑ County
   - ☐ Independent Special District
   - ☐ Municipality
   - ☐ Water Management District
   \( (19) \)

20. **Applicable taxing authority (check one)**
   - ☑ Principal Authority
   - ☐ Dependent Special District
   - ☐ MSTU
   - ☐ Water Management District Basin
   \( (20) \)

21. **Is millage levied in more than one county? (check one)**
   - ☐ Yes
   - ☑ No
   \( (21) \)

---

### DEPENDENT SPECIAL DISTRICTS AND MSTUs

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. ( (The \sum \text{of Line 13 from all DR-420 forms}) )</td>
<td>$4,249,733</td>
<td>( (22) )</td>
</tr>
<tr>
<td>Current year aggregate rolled-back rate ( (\text{Line 22 divided by Line 15, multiplied by 1,000}) )</td>
<td>4.0327 per $1,000</td>
<td>( (23) )</td>
</tr>
<tr>
<td>Current year aggregate rolled-back taxes ( (\text{Line 4 multiplied by Line 23, divided by 1,000}) )</td>
<td>$4,412,296</td>
<td>( (24) )</td>
</tr>
<tr>
<td>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 \text{of Line 18 from all DR-420 forms}) )</td>
<td>$4,674,144</td>
<td>( (25) )</td>
</tr>
<tr>
<td>Current year proposed aggregate millage rate ( (\text{Line 25 divided by Line 4, multiplied by 1,000}) )</td>
<td>4.2720 per $1,000</td>
<td>( (26) )</td>
</tr>
<tr>
<td>Current year proposed rate as a percent change of rolled-back rate ( (\text{Line 26 divided by Line 23, minus 1, multiplied by 100}) )</td>
<td>5.93%</td>
<td>( (27) )</td>
</tr>
</tbody>
</table>

---

**First public budget hearing**
- Date: 
- Time: 
- Place: 

---

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

<table>
<thead>
<tr>
<th>Signature of Chief Administrative Officer:</th>
<th>Date:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Title:</th>
<th>Contact Name and Contact Title:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Mailing Address:</th>
<th>Physical Address:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>City, State, Zip:</th>
<th>Phone Number:</th>
<th>Fax Number:</th>
</tr>
</thead>
</table>

---

Instructions on page 3
DR-420, Category B:
For the dependent district or MSTU – Example 6

CERTIFICATION OF TAXABLE VALUE

Year: 
County: 
Principal Authority: 
Example 6 
Taxing Authority: 
Library District

SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value of real property for operating purposes $593,985,360 (1)
2. Current year taxable value of personal property for operating purposes $50,936,694 (2)
3. Current year taxable value of centrally assessed property for operating purposes $0 (3)
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3) $644,922,054 (4)
5. Current year net net 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 defections.) $31,069,546 (5)
6. Current year adjusted taxable value (Line 4 minus Line 5) $613,852,508 (6)
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 series $565,766,423 (7)
8. Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0

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

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

SECTION II: COMPLETED BY TAXING AUTHORITY

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

10. Prior year operating millage levy (If prior year millage was adjusted then use adjusted millage from Form DR-422) .7434 per $1,000 (10)
11. Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000) $420,591 (11)
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 Line 6c or Line 7a for all DR-420TIF forms) $0 (12)
13. Adjusted prior year ad valorem proceeds (Line 11 minus Line 12) $420,591 (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) $613,852,508 (15)
16. Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000) .6852 per $1,000 (16)
17. Current year proposed operating millage rate 1.0831 per $1,000 (17)
18. Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000) $698,515 (18)

Continued on page 2
<table>
<thead>
<tr>
<th>19. TYPE of principal authority (check one)</th>
<th>☑ County</th>
<th>☐ Independent Special District</th>
<th>(19)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>☐ Municipality</td>
<td>☐ Water Management District</td>
<td></td>
</tr>
<tr>
<td>20. Applicable taxing authority (check one)</td>
<td>☐ Principal Authority</td>
<td>☑ Dependent Special District</td>
<td>(20)</td>
</tr>
<tr>
<td></td>
<td>☐ MSTU</td>
<td>☐ Water Management District Basin</td>
<td></td>
</tr>
<tr>
<td>21. Is millage levied in more than one county? (check one)</td>
<td>☐ Yes</td>
<td>☑ No</td>
<td>(21)</td>
</tr>
</tbody>
</table>

**DEPENDENT SPECIAL DISTRICTS AND MSTUs**

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

First public budget hearing | Date: | Time: | Place: |

**Taxing Authority Certification**

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

Signature of Chief Administrative Officer: | Date: |

Title: | Contact Name and Contact Title:

Mailing Address: | Physical Address:

City, State, Zip: | Phone Number: | Fax Number: |
**DR-420, Category B:**
For the principal authority with a new levy – Example 7

**CERTIFICATION OF TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority:</td>
<td>Taxing Authority:</td>
</tr>
<tr>
<td>Example 7</td>
<td></td>
</tr>
</tbody>
</table>

**SECTION I: COMPLETED BY PROPERTY APPRAISER**

1. Current year taxable value of real property for operating purposes $ 3,395,644 (1)
2. Current year taxable value of personal property for operating purposes $ 229,290 (2)
3. Current year taxable value of centrally assessed property for operating purposes $ 0 (3)
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3) $ 3,624,934 (4)
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year’s value. Subtract deletions.) $ 75,861 (5)
6. Current year adjusted taxable value (Line 4 minus Line 5) $ 3,549,073 (6)
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 series $ 0 (7)
8. Does the taxing authority include tax increment financing areas? If yes, enter number 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 □ YES □ NO Number (9)

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

**SIGN HERE**
Signature of Property Appraiser: __________________________ Date: ________________

**SECTION II: COMPLETED BY TAXING AUTHORITY**

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

10. Prior year operating millage levy (if prior year millage was adjusted then use adjusted millage from Form DR-422) .0000 per $1,000 (10)
11. Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000) $ 0 (11)
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 (12)
13. Adjusted prior year ad valorem proceeds (Line 11 minus Line 12) $ 0 (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) $ 3,549,073 (15)
16. Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000) .0000 per $1000 (16)
17. Current year proposed operating millage rate 2.5000 per $1000 (17)
18. Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000) $ 9,062 (18)

Continued on page 2
<table>
<thead>
<tr>
<th></th>
<th>TYPE of principal authority (check one)</th>
<th>County</th>
<th>Independent Special District</th>
<th>Municipality</th>
<th>Water Management District</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Applicable taxing authority (check one)</td>
<td>✔ Principal Authority</td>
<td>Dependent Special District</td>
<td>MSTU</td>
<td>Water Management District Basin</td>
</tr>
<tr>
<td></td>
<td>Is millage levied in more than one county? (check one)</td>
<td>☐ Yes</td>
<td>✔ No</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### DEPENDENT SPECIAL DISTRICTS AND MSTUs

**STOP HERE - SIGN AND SUBMIT**

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>22.</td>
<td>Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <em>(The sum of Line 13 from all DR-420 forms)</em></td>
<td>$</td>
<td>0</td>
<td>(22)</td>
</tr>
<tr>
<td>23.</td>
<td>Current year aggregate rolled-back rate <em>(Line 22 divided by Line 15, multiplied by 1,000)</em></td>
<td>.0000</td>
<td>per $1,000</td>
<td>(23)</td>
</tr>
<tr>
<td>24.</td>
<td>Current year aggregate rolled-back taxes <em>(Line 4 multiplied by Line 23, divided by 1,000)</em></td>
<td>$</td>
<td>0</td>
<td>(24)</td>
</tr>
<tr>
<td>25.</td>
<td>Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <em>(The sum of Line 18 from all DR-420 forms)</em></td>
<td>$</td>
<td>0</td>
<td>(25)</td>
</tr>
<tr>
<td>26.</td>
<td>Current year proposed aggregate millage rate <em>(Line 25 divided by Line 4, multiplied by 1,000)</em></td>
<td>3.0001</td>
<td>per $1,000</td>
<td>(26)</td>
</tr>
<tr>
<td>27.</td>
<td>Current year proposed rate as a percent change of rolled-back rate <em>(Line 26 divided by Line 23 minus 1, multiplied by 100)</em></td>
<td>0.00 %</td>
<td>(27)</td>
<td></td>
</tr>
</tbody>
</table>

**First public budget hearing**

<table>
<thead>
<tr>
<th>Date:</th>
<th>Time:</th>
<th>Place:</th>
</tr>
</thead>
</table>

**Taxing Authority Certification**

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

**Signature of Chief Administrative Officer:**

**Date:**

**Title:**

**Contact Name and Contact Title:**

**Mailing Address:**

**Physical Address:**

**City, State, Zip:**

**Phone Number:**

**Fax Number:**

Instructions on page 3
DR-420, Category B:
For the dependent districts with a new levy – Example 8

CERTIFICATION OF TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Principal Authority: Example 8  
Taxing Authority: Fire Control District

SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value of real property for operating purposes  $3,395,644 (1)
2. Current year taxable value of personal property for operating purposes  $229,350 (2)
3. Current year taxable value of centrally assessed property for operating purposes  $0 (3)
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)  $3,624,934 (4)
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year’s value. Subtract deletions.)  $75,851 (5)
6. Current year adjusted taxable value (Line 4 minus Line 5)  $3,549,073 (6)
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 series  $0 (7)
8. Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TF) 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  YES ☑️ NO ☐ Number (9)

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

SIGN HERE
signature of Property Appraiser:
Date:

SECTION II: COMPLETED BY TAXING AUTHORITY

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

10. Prior year operating millage levy (If prior year millage was adjusted then use adjusted millage from Form DR-422) .0000 per $1,000 (10)
11. Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000) $0 (11)
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 Line 6c or Line 7a for all DR-420TF forms) $ (12)
13. Adjusted prior year ad valorem proceeds (Line 11 minus Line 12) $0 (13)
14. Dedicated increment value, if any (Sum of either Line 6b or Line 7c for all DR-420TF forms) $ (14)
15. Adjusted current year taxable value (Line 6 minus Line 14)  $3,549,073 (15)
16. Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000) .0000 per $1,000 (16)
17. Current year proposed operating millage rate .5000 per $1,000 (17)
18. Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000) $1,812 (18)

Continued on page 2
<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>19.</td>
<td>TYPE of principal authority (check one)</td>
<td>County</td>
<td>Independent Special District</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Municipality</td>
<td>Water Management District</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(19)</td>
</tr>
<tr>
<td>20.</td>
<td>Applicable taxing authority (check one)</td>
<td>Principal Authority</td>
<td>Dependent Special District</td>
</tr>
<tr>
<td></td>
<td></td>
<td>MSTU</td>
<td>Water Management District Basin</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(20)</td>
</tr>
<tr>
<td>21.</td>
<td>Is millage levied in more than one county? (check one)</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(21)</td>
</tr>
</tbody>
</table>

### DEPENDENT SPECIAL DISTRICTS AND MSTUs

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

**First public budget hearing**

<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Place</th>
</tr>
</thead>
</table>

**Taxing Authority Certification**

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

Signature of Chief Administrative Officer:  
Date:

Title:  
Contact Name and Contact Title:

Mailing Address:  
Physical Address:

City, State, Zip:  
Phone Number:  
Fax Number:
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
### DR-420, Category C:
For the multi-county taxing authority – Example 9

**CERTIFICATION OF TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Principal Authority: Example 9  
Taxing Authority: City of River Springs

1. Current year taxable value of real property for operating purposes $4,140,430 (1)
2. Current year taxable value of personal property for operating purposes $685,938 (2)
3. Current year taxable value of centrally assessed property for operating purposes $12,910 (3)
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3) $4,839,298 (4)
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.) $ (5)
6. Current year adjusted taxable value (Line 4 minus Line 5) $4,839,298 (6)
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 series $4,551,003 (7)
8. Does the taxing authority include tax increment financing areas? If yes, enter number 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.  
   - YES  
   - NO  
   Number (9)

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

### SECTION II: COMPLETED BY TAXING AUTHORITY

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

10. Prior year operating millage levy (If prior year millage was adjusted then use adjusted millage from Form DR-423) 2.0000 per $1,000 (10)
11. Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000) $9,702 (11)
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 7c for all DR-420TIF forms) $ (12)
13. Adjusted prior year ad valorem proceeds (Line 11 minus Line 12) $9,702 (13)
14. Dedicated increment value, if any (Sum of either Line 6b or Line 7c for all DR-420TIF forms) $ (14)
15. Adjusted current year taxable value (Line 6 minus Line 14) $4,839,298 (15)
16. Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000) 1.8809 per $1,000 (16)
17. Current year proposed operating millage rate $2,000 per $1,000 (17)
18. Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000) $9,679 (18)

Continued on page 2
<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>19.</td>
<td><strong>TYPE of principal authority (check one)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>County</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Municipality</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Independent Special District</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Water Management District</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td><strong>Applicable taxing authority (check one)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Principal Authority</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dependent Special District</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>MSTU</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Water Management District Basin</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21.</td>
<td><strong>Is millage levied in more than one county? (check one)</strong></td>
<td>☑ Yes</td>
<td>☐ No</td>
</tr>
<tr>
<td></td>
<td>STOP HERE - SIGN AND SUBMIT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22.</td>
<td>Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <em>(The sum of Line 13 from all DR-420 forms)</em></td>
<td>$</td>
<td>0</td>
</tr>
<tr>
<td>23.</td>
<td>Current year aggregate rolled-back rate <em>(Line 22 divided by Line 15, multiplied by 1,000)</em></td>
<td>.0000 per $1,000</td>
<td></td>
</tr>
<tr>
<td>24.</td>
<td>Current year aggregate rolled-back taxes <em>(Line 4 multiplied by Line 23, divided by 1,000)</em></td>
<td>$</td>
<td>0</td>
</tr>
<tr>
<td>25.</td>
<td>Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <em>(The sum of Line 18 from all DR-420 forms)</em></td>
<td>$</td>
<td>0</td>
</tr>
<tr>
<td>26.</td>
<td>Current year proposed aggregate millage rate <em>(Line 25 divided by Line 4, multiplied by 1,000)</em></td>
<td>.0000 per $1,000</td>
<td></td>
</tr>
<tr>
<td>27.</td>
<td>Current year proposed rate as a percent change of rolled-back rate <em>(Line 26 divided by Line 23, minus 1, multiplied by 100)</em></td>
<td>0.00 %</td>
<td></td>
</tr>
</tbody>
</table>

**First public budget hearing**  
Date:  
Time:  
Place:  

**Sign Here**  
**Taxing Authority Certification**  
I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.  
  
Signature of Chief Administrative Officer:  
Date:  
  
Title:  
Contact Name and Contact Title:  
  
Mailing Address:  
Physical Address:  
  
City, State, Zip:  
Phone Number:  
Fax Number:  

Instructions on page 3
**DR-420, Category C:**
For the multi-county taxing authority – Example 10

---

**CERTIFICATION OF TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Baker</td>
</tr>
</tbody>
</table>

**Principal Authority:**

- Example 10

**Taxing Authority:**

- City of River Springs

### SECTION I: COMPLETED BY PROPERTY APPRAISER

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Current year taxable value of real property for operating purposes</td>
<td>$8,030,521</td>
</tr>
<tr>
<td>2.</td>
<td>Current year taxable value of personal property for operating purposes</td>
<td>$608,786</td>
</tr>
<tr>
<td>3.</td>
<td>Current year taxable value of centrally assessed property for operating purposes</td>
<td>$10,246</td>
</tr>
<tr>
<td>4.</td>
<td>Current year gross taxable value for operating purposes <em>(Line 1 plus Line 2 plus Line 3)</em></td>
<td>$8,649,533</td>
</tr>
<tr>
<td>5.</td>
<td>Current year net new taxable value <em>(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)</em></td>
<td>$37,288</td>
</tr>
<tr>
<td>6.</td>
<td>Current year adjusted taxable value <em>(Line 4 minus Line 5)</em></td>
<td>$8,612,265</td>
</tr>
<tr>
<td>7.</td>
<td>Prior year final gross taxable value from prior year applicable Form DR-403 series</td>
<td>$9,214,395</td>
</tr>
<tr>
<td>8.</td>
<td>Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TF) attached. If none, enter 0</td>
<td>YES/WY/NO/Number</td>
</tr>
<tr>
<td>9.</td>
<td>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</td>
<td>YES/WY/NO/Number</td>
</tr>
</tbody>
</table>

**Property Appraiser Certification:**

I certify the taxable values above are correct to the best of my knowledge.

Signature of Property Appraiser: ____________________________

Date: __________

---

### SECTION II: COMPLETED BY TAXING AUTHORITY

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

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.</td>
<td>Prior year operating millage levy <em>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</em></td>
<td>2.0000 per $1,000</td>
</tr>
<tr>
<td>11.</td>
<td>Prior year ad valorem proceeds <em>(Line 7 multiplied by Line 10, divided by 1,000)</em></td>
<td>$18,429</td>
</tr>
<tr>
<td>12.</td>
<td>Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <em>(Sum of either Line 6c or Line 7a for all DR-420TF forms)</em></td>
<td>$</td>
</tr>
<tr>
<td>13.</td>
<td>Adjusted prior year ad valorem proceeds <em>(Line 11 minus Line 12)</em></td>
<td>$18,429</td>
</tr>
<tr>
<td>14.</td>
<td>Dedicated increment value, if any <em>(Sum of either Line 6b or Line 7e for all DR-420TF forms)</em></td>
<td>$</td>
</tr>
<tr>
<td>15.</td>
<td>Adjusted current year taxable value <em>(Line 6 minus Line 14)</em></td>
<td>$8,612,265</td>
</tr>
<tr>
<td>16.</td>
<td>Current year rolled-back rate <em>(Line 13 divided by Line 15, multiplied by 1,000)</em></td>
<td>2.1398 per $1000</td>
</tr>
<tr>
<td>17.</td>
<td>Current year proposed operating millage rate</td>
<td>2.0000 per $1000</td>
</tr>
<tr>
<td>18.</td>
<td>Total taxes to be levied at proposed millage rate <em>(Line 17 multiplied by Line 4, divided by 1,000)</em></td>
<td>$17,299</td>
</tr>
</tbody>
</table>

Continued on page 2
<table>
<thead>
<tr>
<th></th>
<th>TYPE of principal authority (check one)</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>19.</td>
<td>County</td>
<td>Independent Special District</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Municipality</td>
<td>Water Management District</td>
<td>(19)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td>Applicable taxing authority (check one)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Principal Authority</td>
<td>Dependent Special District</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>MSTU</td>
<td>Water Management District Basin</td>
<td>(20)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21.</td>
<td>Is millage levied in more than one county? (check one)</td>
<td>✔ Yes</td>
<td>No</td>
<td>(21)</td>
</tr>
</tbody>
</table>

**DEPENDENT SPECIAL DISTRICTS AND MSTUs**

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

<table>
<thead>
<tr>
<th>First public budget hearing</th>
<th>Date :</th>
<th>Time :</th>
<th>Place :</th>
</tr>
</thead>
</table>

**Taxing Authority Certification**

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

Signature of Chief Administrative Officer : Date :

Title : Contact Name and Contact Title :

Mailing Address : Physical Address :

City, State, Zip : Phone Number : Fax Number :

Instructions on page 3
DR-420, Category C:
District Wide DR420 – Example 11

CERTIFICATION OF TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year :</th>
<th>County : Baker</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority :</td>
<td>Taxing Authority :</td>
</tr>
<tr>
<td>Example 11</td>
<td>Re-Cap - City of River Springs</td>
</tr>
</tbody>
</table>

**SECTION I: COMPLETED BY PROPERTY APPRAISER**

1. Current year taxable value of real property for operating purposes $12,170,951 (1)
2. Current year taxable value of personal property for operating purposes $1,294,744 (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 *(Line 1 plus Line 2 plus Line 3)* $13,488,851 (4)
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year’s value. Subtract deletions.) $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 applicable Form DR-403 series $13,765,398 (7)
8. Does the taxing authority include tax increment financing areas? If yes, enter number 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 □ YES □ NO Number (9)

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

**SIGN HERE**
Signature of Property Appraiser:
Date:

**SECTION II: COMPLETED BY TAXING AUTHORITY**

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

10. Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)* 2.0000 per $1,000 (10)
11. Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)* $27,531 (11)
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)* $ (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 6d or Line 7e for 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, multiplied by 1,000)* 2.0467 per $1,000 (16)
17. Current year proposed operating millage rate 2.0000 per $1,000 (17)
18. Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)* $26,978 (18)

Continued on page 2
<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>19.</td>
<td><strong>TYPE of principal authority (check one)</strong></td>
<td>☑️ Municipality</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Independent Special District (19)</td>
</tr>
<tr>
<td>20.</td>
<td><strong>Applicable taxing authority (check one)</strong></td>
<td>☑️ Principal Authority</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>MSTU</td>
</tr>
<tr>
<td>21.</td>
<td><strong>Is millage levied in more than one county? (check one)</strong></td>
<td>☑️ Yes</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>No</td>
</tr>
</tbody>
</table>

### DEPENDENT SPECIAL DISTRICTS AND MSTUs

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>22.</td>
<td>Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <em>(The sum of Line 13 from all DR-420 forms)</em></td>
<td>$27,531</td>
<td></td>
</tr>
<tr>
<td>23.</td>
<td><strong>Current year aggregate rolled-back rate</strong> <em>(Line 22 divided by Line 15, multiplied by 1,000)</em></td>
<td>2.0467</td>
<td>per $1,000 (23)</td>
</tr>
<tr>
<td>24.</td>
<td><strong>Current year aggregate rolled-back taxes</strong> <em>(Line 4 multiplied by Line 22, divided by 1,000)</em></td>
<td>$27,608</td>
<td></td>
</tr>
<tr>
<td>25.</td>
<td>Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <em>(The sum of Line 18 from all DR-420 forms)</em></td>
<td>$26,978</td>
<td></td>
</tr>
<tr>
<td>26.</td>
<td><strong>Current year proposed aggregate millage rate</strong> <em>(Line 25 divided by Line 4, multiplied by 1,000)</em></td>
<td>2.0000</td>
<td>per $1,000 (26)</td>
</tr>
<tr>
<td>27.</td>
<td><strong>Current year proposed rate as a percent change of rolled-back rate</strong> <em>(Line 26 divided by Line 23, minus 1, multiplied by 100)</em></td>
<td>-2.28%</td>
<td></td>
</tr>
</tbody>
</table>

**First public budget hearing**

<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Place</th>
</tr>
</thead>
</table>

**Taxing Authority Certification**

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

Signature of Chief Administrative Officer:  

Date:  

Title:  

Contact Name and Contact Title:  

Mailing Address:  

Physical Address:  

City, State, Zip:  

Phone Number:  

Fax Number:  

Instructions on page 3
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
# DR-420, Category D: Water Management District - Example 12

## CERTIFICATION OF TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year:</th>
<th>County: Alachua</th>
</tr>
</thead>
</table>

### SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value of real property for operating purposes $ 475,246,420 (1)
2. Current year taxable value of personal property for operating purposes $ 113,630,505 (2)
3. Current year taxable value of centrally assessed property for operating purposes $ 9,990,930 (3)
4. Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)* $ 598,867,855 (4)
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.) $ 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 applicable Form DR-403 series $ 570,517,005 (7)
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 (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

**Signature of Property Appraiser:**

**Date:**

### SECTION II: COMPLETED BY TAXING AUTHORITY

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

10. Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)* $ .3000 per $1,000 (10)
11. Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)* $ 171,155 (11)
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)* $ (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 for 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, multiplied by 1,000)* $ .2964 per $1000 (16)
17. Current year proposed operating millage rate $ .3000 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)

*Continued on page 2*
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>19.</td>
<td>TYPE of principal authority (check one)</td>
</tr>
<tr>
<td></td>
<td>Municipality</td>
</tr>
<tr>
<td>20.</td>
<td>Applicable taxing authority (check one)</td>
</tr>
<tr>
<td></td>
<td>MSTU</td>
</tr>
<tr>
<td>21.</td>
<td>Is millage levied in more than one county? (check one)</td>
</tr>
</tbody>
</table>

### DEPENDENT SPECIAL DISTRICTS AND MSTUs

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

<table>
<thead>
<tr>
<th>First public budget hearing</th>
<th>Date:</th>
<th>Time:</th>
<th>Place:</th>
</tr>
</thead>
</table>

#### Taxing Authority Certification

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

Signature of Chief Administrative Officer: 
Date: 

Title: 
Contact Name and Contact Title: 

Mailing Address: 
Physical Address: 

City, State, Zip: 
Phone Number: 
Fax Number: 

Instructions on page 3
## DR-420, Category D:
Water Management District – Example 13

### CERTIFICATION OF TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Baker</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Principal Authority</th>
<th>Taxing Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Example 13 County 2 of 4</td>
<td>Water Management District</td>
</tr>
</tbody>
</table>

### SECTION I: COMPLETED BY PROPERTY APPRAISER

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Current year taxable value of real property for operating purposes</td>
<td>$3,847,539</td>
</tr>
<tr>
<td>2.</td>
<td>Current year taxable value of personal property for operating purposes</td>
<td>$1,384,364</td>
</tr>
<tr>
<td>3.</td>
<td>Current year taxable value of centrally assessed property for operating purposes</td>
<td>$805,783</td>
</tr>
<tr>
<td>4.</td>
<td>Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)</td>
<td>$6,037,686</td>
</tr>
<tr>
<td>5.</td>
<td>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)</td>
<td>$15,464</td>
</tr>
<tr>
<td>6.</td>
<td>Current year adjusted taxable value (Line 4 minus Line 5)</td>
<td>$6,022,222</td>
</tr>
<tr>
<td>7.</td>
<td>Prior year FINAL gross taxable value from prior year applicable Form DR-403 series</td>
<td>$6,344,015</td>
</tr>
</tbody>
</table>

### SECTION II: COMPLETED BY TAXING AUTHORITY

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>8.</td>
<td>Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0</td>
<td>YES NO Number</td>
</tr>
<tr>
<td>9.</td>
<td>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</td>
<td>YES NO Number</td>
</tr>
</tbody>
</table>

**Property Appraiser Certification**: I certify the taxable values above are correct to the best of my knowledge.

**Signature of Property Appraiser**: Date:

### SECTION II: COMPLETED BY TAXING AUTHORITY

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.</td>
<td>Prior year operating millage levy (If prior year millage was adjusted then use adjusted millage from Form DR-422)</td>
<td>$3,000 per $1,000</td>
</tr>
<tr>
<td>11.</td>
<td>Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000)</td>
<td>$1,903</td>
</tr>
<tr>
<td>12.</td>
<td>Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value. (Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</td>
<td>$</td>
</tr>
<tr>
<td>13.</td>
<td>Adjusted prior year ad valorem proceeds (Line 11 minus Line 12)</td>
<td>$1,903</td>
</tr>
<tr>
<td>14.</td>
<td>Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all DR-420TIF forms)</td>
<td>$</td>
</tr>
<tr>
<td>15.</td>
<td>Adjusted current year taxable value (Line 6 minus Line 14)</td>
<td>$6,022,222</td>
</tr>
<tr>
<td>16.</td>
<td>Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000)</td>
<td>$3160 per $1000</td>
</tr>
<tr>
<td>17.</td>
<td>Current year proposed operating millage rate</td>
<td>$3,000 per $1,000</td>
</tr>
<tr>
<td>18.</td>
<td>Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000)</td>
<td>$1,811</td>
</tr>
</tbody>
</table>

Continued on page 2
<table>
<thead>
<tr>
<th></th>
<th>TYPE of principal authority (check one)</th>
<th></th>
<th></th>
<th>Independent Special District</th>
<th>(19)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>County</td>
<td></td>
<td></td>
<td>Municipality</td>
<td>Water Management District</td>
</tr>
<tr>
<td></td>
<td>Principal Authority</td>
<td></td>
<td></td>
<td>MSTU</td>
<td>Water Management District Basin</td>
</tr>
<tr>
<td></td>
<td>(check one)</td>
<td></td>
<td></td>
<td></td>
<td>(20)</td>
</tr>
<tr>
<td>21.</td>
<td>Is millage levied in more than one county?</td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**DEPENDENT SPECIAL DISTRICTS AND MSTUs**

| 22. | 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)* | $ | 0 | (22) |
| 23. | Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)* | per $1,000 | (23) |
| 24. | Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)* | $ | (24) |
| 25. | Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)* | $ | 0 | (25) |
| 26. | Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)* | per $1,000 | (26) |
| 27. | Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, minus 1, multiplied by 100)* | 5.82% | (27) |

**SIGN HERE**

**First public budget hearing**

| Date : | Time : | Place : |

**Taxing Authority Certification**

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

Signature of Chief Administrative Officer : Date :

Title : Contact Name and Contact Title :

Mailing Address : Physical Address :

City, State, Zip : Phone Number :

Fax Number :

Instructions on page 3
**DR-420, Category D:**
Water Management District – Example 14

**CERTIFICATION OF TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
<th>Principal Authority</th>
<th>Taxing Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Bay</td>
<td>Example 14 County 3 of 4</td>
<td>Water Management District</td>
</tr>
</tbody>
</table>

**SECTION I: COMPLETED BY PROPERTY APPRAISER**

1. Current year taxable value of real property for operating purposes $149,996,241 (1)
2. Current year taxable value of personal property for operating purposes $43,803,448 (2)
3. Current year taxable value of centrally assessed property for operating purposes $7,879,543 (3)
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3) $201,679,232 (4)
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year’s value. Subtract deletions.) $5,987,118 (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 applicable Form DR-403 series $192,673,740 (7)
8. Does the taxing authority include tax increment financing areas? If yes, enter number 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, Certificate of Voted Debt Millage forms attached. (if none, enter 0) □ YES □ NO Number (9)

**Property Appraiser Certification**

I certify the taxable values above are correct to the best of my knowledge.

**SECTION II: COMPLETED BY TAXING AUTHORITY**

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

10. Prior year operating millage levy (If prior year millage was adjusted then use adjusted millage from Form DR-422) $.3000 per $1,000 (10)
11. Prior year ad valorem proceed s (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 an obligation measured by a dedicated increment value (Sum of either Lines 6c or Line 7a for all DR-420TIF forms) $ (12)
13. Adjusted prior year ad valorem proceeds (Line 11 minus Line 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, multiplied by 1,000) .2954 per $1,000 (16)
17. Current year proposed operating millage rate $.3000 per $1,000 (17)
18. Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000) $60,504 (18)

Continued on page 2
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
</table>
| 19. | TYPE of principal authority (check one)  
   - [ ] County  
   - [ ] Municipality  
   - [✓] Water Management District  
   (19) |
| 20. | Applicable taxing authority (check one)  
   - [✓] Principal Authority  
   - [ ] Dependent Special District  
   - [ ] MSTU  
   - [ ] Water Management District Basin  
   (20) |
| 21. | Is millage levied in more than one county? (check one)  
   - [✓] Yes  
   - [ ] No  
   (21) |

**DEPENDENT SPECIAL DISTRICTS AND MSTUS**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
</table>
| 22. | 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)*  
   $  
   0  
   (22) |
| 23. | Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*  
   per $1,000  
   (23) |
| 24. | Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*  
   $  
   (24) |
| 25. | Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*  
   $  
   0  
   (25) |
| 26. | Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*  
   per $1,000  
   (26) |
| 27. | Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, minus 1, multiplied by 100)*  
   5.82%  
   (27) |

**First public budget hearing**

<table>
<thead>
<tr>
<th>Date:</th>
<th>Time:</th>
<th>Place:</th>
</tr>
</thead>
</table>

**Taxing Authority Certification**

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

Signature of Chief Administrative Officer:  
Date:

Title:  
Contact Name and Contact Title:

Mailing Address:  
Physical Address:

City, State, Zip:  
Phone Number:  
Fax Number:

Instructions on page 3
# DR-420, Category D:

Water Management District – Example 15

## CERTIFICATION OF TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year :</th>
<th>County : Bradford</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority :</td>
<td>Taxing Authority : Water Management District</td>
</tr>
<tr>
<td>Example 15 County 4 of 4</td>
<td></td>
</tr>
</tbody>
</table>

### SECTION I: COMPLETED BY PROPERTY APPRAISER

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Amount</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Current year taxable value of real property for operating purposes</td>
<td>$431,748,065</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Current year taxable value of personal property for operating purposes</td>
<td>$103,722,471</td>
<td>(2)</td>
</tr>
<tr>
<td>3.</td>
<td>Current year taxable value of centrally assessed property for operating purposes</td>
<td>$7,337,714</td>
<td>(3)</td>
</tr>
<tr>
<td>4.</td>
<td>Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)</td>
<td>$542,808,250</td>
<td>(4)</td>
</tr>
<tr>
<td>5.</td>
<td>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.)</td>
<td>$9,995,160</td>
<td>(5)</td>
</tr>
<tr>
<td>6.</td>
<td>Current year adjusted taxable value (Line 4 minus Line 5)</td>
<td>$532,813,090</td>
<td>(6)</td>
</tr>
<tr>
<td>7.</td>
<td>Prior year FINAL gross taxable value from prior year applicable Form DR-403 series</td>
<td>$470,129,023</td>
<td>(7)</td>
</tr>
<tr>
<td>8.</td>
<td>Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0</td>
<td>NO</td>
<td>(8)</td>
</tr>
<tr>
<td>9.</td>
<td>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</td>
<td>NO</td>
<td>(9)</td>
</tr>
</tbody>
</table>

**Property Appraiser Certification**

I certify the taxable values above are correct to the best of my knowledge.

<table>
<thead>
<tr>
<th>Signature of Property Appraiser:</th>
<th>Date:</th>
</tr>
</thead>
</table>

### SECTION II: COMPLETED BY TAXING AUTHORITY

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

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Amount</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.</td>
<td>Prior year operating millage levy (If prior year millage was adjusted then use adjusted millage from Form DR-422)</td>
<td>$0.3000 per $1,000</td>
<td>(10)</td>
</tr>
<tr>
<td>11.</td>
<td>Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000)</td>
<td>$141,039</td>
<td>(11)</td>
</tr>
<tr>
<td>12.</td>
<td>Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</td>
<td>$</td>
<td>(12)</td>
</tr>
<tr>
<td>13.</td>
<td>Adjusted prior year ad valorem proceeds (Line 11 minus Line 12)</td>
<td>$141,039</td>
<td>(13)</td>
</tr>
<tr>
<td>14.</td>
<td>Dedicated increment value, if any (Sum of either Line 6b or Line 7c for all DR-420TIF forms)</td>
<td>$</td>
<td>(14)</td>
</tr>
<tr>
<td>15.</td>
<td>Adjusted current year taxable value (Line 6 minus Line 14)</td>
<td>$532,813,090</td>
<td>(15)</td>
</tr>
<tr>
<td>16.</td>
<td>Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000)</td>
<td>$0.2647 per $1000</td>
<td>(16)</td>
</tr>
<tr>
<td>17.</td>
<td>Current year proposed operating millage rate</td>
<td>$0.3000 per $1000</td>
<td>(17)</td>
</tr>
<tr>
<td>18.</td>
<td>Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000)</td>
<td>$162,842</td>
<td>(18)</td>
</tr>
</tbody>
</table>

Continued on page 2
19. TYPE of principal authority (check one)  
   - County  
   - Municipality  
   - Independent Special District  
   - Water Management District  
   - Water Management District Basin  

20. Applicable taxing authority (check one)  
   - Principal Authority  
   - MSTU  
   - Dependent Special District  

21. Is millage levied in more than one county? (check one)  
   - Yes  
   - No  

DEPENDENT SPECIAL DISTRICTS AND MSTUs  

22. 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)*  
   - $  

23. Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*  
   - per $1,000  

24. Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*  
   - $  

25. Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*  
   - $  

26. Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*  
   - per $1,000  

27. Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, minus 1, multiplied by 100)*  
   - 5.82%  

First public budget hearing  
Date:  
Time:  
Place:  

SIGN HERETO  

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

Signature of Chief Administrative Officer:  
Date:  

Title:  
Contact Name and Contact Title:  

Mailing Address:  
Physical Address:  

City, State, Zip:  
Phone Number:  
Fax Number:  

Instructions on page 3  

Page 2
**DR-420, Category D:**
District Wide DR-420 – Example 16

**CERTIFICATION OF TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year :</th>
<th>County :</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority :</td>
<td>Taxing Authority :</td>
</tr>
<tr>
<td>Example 16 - Recap</td>
<td>Water Management District</td>
</tr>
</tbody>
</table>

**SECTION I : COMPLETED BY PROPERTY APPRAISER**

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 operating 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 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.)* $ 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 applicable Form DR-403 series $ 1,239,663,783 (7)
8. Does the taxing authority include tax increment financing areas? If yes, enter number 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 □ YES □ NO Number (9)

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

**SIGN HERE**
Signature of Property Appraiser: __________________________ Date: __________

**SECTION II : COMPLETED BY TAXING AUTHORITY**

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

10. Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)* $ .3000 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 of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)* $ (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)* $ .2835 per $1,000 (16)
17. Current year proposed operating millage rate $ .3000 per $1,000 (17)
18. Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)* $ 404,818 (18)

Continued on page 2
19. **TYPE of principal authority (check one)**
   - ☐ County
   - ☐ Independent Special District
   - ☑ Water Management District
   - ☐ Municipality
   - ☑ Water Management District Basin

20. **Applicable taxing authority (check one)**
   - ☑ Principal Authority
   - ☐ Dependent Special District
   - ☐ MSTU

21. **Is millage levied in more than one county? (check one)**
   - ☑ Yes
   - ☐ No

### DEPENDENT SPECIAL DISTRICTS AND MSTUS

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <em>(The sum of Line 13 from all DR-420 forms)</em></td>
<td>$371,899</td>
</tr>
<tr>
<td>23</td>
<td>Current year aggregate rolled-back rate <em>(Line 22 divided by Line 15, multiplied by 1,000)</em></td>
<td>.2835 per $1,000</td>
</tr>
<tr>
<td>24</td>
<td>Current year aggregate rolled-back taxes <em>(Line 4 multiplied by Line 23, divided by 1,000)</em></td>
<td>$382,553</td>
</tr>
<tr>
<td>25</td>
<td>Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <em>(The sum of Line 18 from all DR-420 forms)</em></td>
<td>$404,818</td>
</tr>
<tr>
<td>26</td>
<td>Current year proposed aggregate millage rate <em>(Line 25 divided by Line 4, multiplied by 1,000)</em></td>
<td>.3000 per $1,000</td>
</tr>
<tr>
<td>27</td>
<td>Current year proposed rate as a percent change of rolled-back rate <em>(Line 26 divided by Line 23, minus 1, multiplied by 100)</em></td>
<td>5.82 %</td>
</tr>
</tbody>
</table>

**First public budget hearing**
- Date:
- Time:
- Place:

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

**Signature of Chief Administrative Officer**: Date:

**Title**: Contact Name and Contact Title:

**Mailing Address**: Physical Address:

**City, State, Zip**: Phone Number:

Fax Number:

Instructions on page 3
**CERTIFICATION OF TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Charlotte</td>
</tr>
</tbody>
</table>

**Principal Authority:**
- Example 17

**Taxing Authority:**
- Water Management District

### SECTION I: COMPLETED BY PROPERTY APPRAISER

1. **Current year taxable value of real property for operating purposes**  
   - $40,618,287 (1)

2. **Current year taxable value of personal property for operating 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, 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.)*  
   - $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 applicable Form DR-403 series**  
   - $63,279,578 (7)

8. **Does the taxing authority include tax increment financing areas?**  
   - 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?**  
   - Yes ☑ NO  
   - Number

**Signature of Property Appraiser:**  
- Certify the taxable values above are correct to the best of my knowledge.

### SECTION II: COMPLETED BY TAXING AUTHORITY

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

10. **Prior year operating millage levy (If prior year millage was adjusted then use adjusted millage from Form DR-422)**  
    - $0.2330 per $1,000 (10)

11. **Prior year ad valorem proceeds** *(Line 7 multiplied by Line 10, divided by 1,000)*  
    - $14,744 (11)

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)*  
    - $ (12)

13. **Adjusted prior year ad valorem proceeds** *(Line 11 minus Line 12)*  
    - $14,744 (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)*  
    - $58,584,415 (15)

16. **Current year rolled-back rate** *(Line 13 divided by Line 15, multiplied by 1,000)*  
    - $0.2517 per $1,000 (16)

17. **Current year proposed operating millage rate**  
    - $0.2239 per $1,000 (17)

18. **Total taxes to be levied at proposed millage rate** *(Line 17 multiplied by Line 4, divided by 1,000)*  
    - $13,250 (18)

Continued on page 2
<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>19.</td>
<td>TYPE of principal authority (check one)</td>
<td>☐ County</td>
<td>☐ Independent Special District</td>
<td>(19)</td>
<td>☐ Municipality</td>
<td>☑ Water Management District</td>
</tr>
<tr>
<td>20.</td>
<td>Applicable taxing authority (check one)</td>
<td>☐ Principal Authority</td>
<td>☐ Dependent Special District</td>
<td>(20)</td>
<td>☐ MSTU</td>
<td>☑ Water Management District Basin</td>
</tr>
<tr>
<td>21.</td>
<td>Is millage levied in more than one county? (check one)</td>
<td>☑ Yes</td>
<td>☐ No</td>
<td>(21)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22.</td>
<td>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)</td>
<td>$</td>
<td>(22)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23.</td>
<td>Current year aggregate rolled-back rate (Line 22 divided by Line 15, multiplied by 1,000)</td>
<td>per $1,000</td>
<td>(23)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24.</td>
<td>Current year aggregate rolled-back taxes (Line 4 multiplied by Line 23, divided by 1,000)</td>
<td>$</td>
<td>(24)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25.</td>
<td>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)</td>
<td>$</td>
<td>(25)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26.</td>
<td>Current year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied by 1,000)</td>
<td>per $1,000</td>
<td>(26)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27.</td>
<td>Current year proposed rate as a percent change of rolled-back rate (Line 26 divided by Line 23, minus 1, multiplied by 100)</td>
<td>%</td>
<td>(27)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**First public budget hearing**

<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Place</th>
</tr>
</thead>
</table>

**Taxing Authority Certification**

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

<table>
<thead>
<tr>
<th>Signature of Chief Administrative Officer</th>
<th>Date</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Title</th>
<th>Contact Name and Contact Title</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Mailing Address</th>
<th>Physical Address</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>City, State, Zip</th>
<th>Phone Number</th>
<th>Fax Number</th>
</tr>
</thead>
</table>
**DR-420, Category D:**
Water Management Districts - Example 18

**CERTIFICATION OF TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority</td>
<td>Taxing Authority</td>
</tr>
<tr>
<td>Example 18</td>
<td>Water Management District</td>
</tr>
</tbody>
</table>

### SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value of real property for operating purposes $15,177,286,773 (1)
2. Current year taxable value of personal property for operating purposes $824,320,793 (2)
3. Current year taxable value of centrally assessed property for operating purposes $56,007 (3)
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3) $16,001,663,573 (4)
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year’s value. Subtract deletions.) $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 applicable Form DR-403 series $15,313,053,072 (7)
8. Does the taxing authority include tax increment financing areas? If yes, enter number 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. 9B, 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**

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

### SECTION II: COMPLETED BY TAXING AUTHORITY

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

10. Prior year operating millage levy (if prior year millage was adjusted then use adjusted millage from Form DR-422) .2330 per $1,000 (10)
11. Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000) $3,567,941 (11)
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) $ (12)
13. Adjusted prior year ad valorem proceeds (Line 11 minus Line 12) $3,567,941 (13)
14. Dedicated increment value, if any (Sum of either Line 6b or Line 7b 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 15, multiplied by 1,000) .2284 per $1000 (16)
17. Current year proposed operating millage rate .2390 per $1000 (17)
18. Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000) $3,824,398 (18)

Continued on page 2
<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>19.</td>
<td><strong>TYPE of principal authority (check one)</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>☐ County</td>
<td>☐ Independent Special District</td>
</tr>
<tr>
<td></td>
<td>☐ Municipality</td>
<td>☑ Water Management District</td>
</tr>
<tr>
<td>20.</td>
<td><strong>Applicable taxing authority (check one)</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>☐ Principal Authority</td>
<td>☐ Dependent Special District</td>
</tr>
<tr>
<td></td>
<td>☐ MSTU</td>
<td>☑ Water Management District Basin</td>
</tr>
<tr>
<td>21.</td>
<td><strong>Is millage levied in more than one county? (check one)</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>☑ Yes</td>
<td>☐ No</td>
</tr>
</tbody>
</table>

### DEPENDENT SPECIAL DISTRICTS AND MSTUs

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

**First public budget hearing**

| Date | Time | Place |

**Taxing Authority Certification**

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

<table>
<thead>
<tr>
<th>Signature of Chief Administrative Officer</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title</td>
<td>Contact Name and Contact Title</td>
</tr>
<tr>
<td>Mailing Address</td>
<td>Physical Address</td>
</tr>
<tr>
<td>City, State, Zip</td>
<td>Phone Number</td>
</tr>
</tbody>
</table>

Instructions on page 3
### DR-420, Category D:
Water Management Districts — Example 19

#### CERTIFICATION OF TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
<th>Principal Authority</th>
<th>Taxing Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Hendry</td>
<td>Example 19</td>
<td>Water Management District</td>
</tr>
</tbody>
</table>

#### SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value of real property for operating purposes $794,568,430 (1)
2. Current year taxable value of personal property for operating purposes $233,446,590 (2)
3. Current year taxable value of centrally assessed property for operating purposes $1,167,420 (3)
4. Current year gross taxable value for operating purposes \(\text{Line 1 plus Line 2 plus Line 3}\) $1,029,182,440 (4)
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.) $12,345,700 (5)
6. Current year adjusted taxable value \(\text{Line 4 minus Line 5}\) $1,016,836,740 (6)
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 series $1,065,059,938 (7)
8. Does the taxing authority include tax increment financing areas? 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? Yes ☑️ No ☐ Number: (9)

**Property Appraiser Certification**

I certify the taxable values above are correct to the best of my knowledge.

**Signature of Property Appraiser:**

**Date:**

#### SECTION II: COMPLETED BY TAXING AUTHORITY

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

10. Prior year operating millage levy \(\text{if prior year millage was adjusted then use adjusted millage from Form DR-422}\) $233.00 per $1,000 (10)
11. Prior year ad valorem proceeds \(\text{Line 7 multiplied by Line 10, divided by 1,000}\) $248,159 (11)
12. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value \(\text{Sum of either Line 6c or Line 7a for all DR-420TIF forms}\) $ (12)
13. Adjusted prior year ad valorem proceeds \(\text{Line 11 minus Line 12}\) $248,159 (13)
14. Dedicated increment value, if any \(\text{Sum of either Line 6b or Line 7e for all DR-420TIF forms}\) $ (14)
15. Adjusted current year taxable value \(\text{Line 6 minus Line 14}\) $1,016,836,740 (15)
16. Current year rolled-back rate \(\text{Line 13 divided by Line 15, multiplied by 1,000}\) .2440 per $1,000 (16)
17. Current year proposed operating millage rate .2390 per $1,000 (17)
18. Total taxes to be levied at proposed millage rate \(\text{Line 17 multiplied by Line 4, divided by 1,000}\) $245,975 (18)

Continued on page 2
<table>
<thead>
<tr>
<th></th>
<th>TYPE of principal authority (check one)</th>
<th></th>
<th>Independent Special District (19)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>County</td>
<td></td>
<td>Water Management District</td>
</tr>
<tr>
<td></td>
<td>Municipality</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td>Applicable taxing authority (check one)</td>
<td></td>
<td>Water Management District Basin</td>
</tr>
<tr>
<td></td>
<td>Principal Authority</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>MSTU</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21.</td>
<td>Is millage levied in more than one county? (check one)</td>
<td>✓</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td><strong>DEPENDENT SPECIAL DISTRICTS AND MSTUs</strong></td>
<td>STOP HERE - SIGN AND SUBMIT</td>
<td></td>
</tr>
<tr>
<td>22.</td>
<td>Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <em>(The sum of Line 13 from all DR-420 forms)</em></td>
<td>$</td>
<td>(22)</td>
</tr>
<tr>
<td>23.</td>
<td>Current year aggregate rolled-back rate <em>(Line 22 divided by Line 15, multiplied by 1,000)</em></td>
<td>per $1,000</td>
<td>(23)</td>
</tr>
<tr>
<td>24.</td>
<td>Current year aggregate rolled-back taxes <em>(Line 4 multiplied by Line 23, divided by 1,000)</em></td>
<td>$</td>
<td>(24)</td>
</tr>
<tr>
<td>25.</td>
<td>Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <em>(The sum of Line 18 from all DR-420 forms)</em></td>
<td>$</td>
<td>(25)</td>
</tr>
<tr>
<td>26.</td>
<td>Current year proposed aggregate millage rate <em>(Line 25 divided by Line 4, multiplied by 1,000)</em></td>
<td>per $1,000</td>
<td>(26)</td>
</tr>
<tr>
<td>27.</td>
<td>Current year proposed rate as a percent change of rolled-back rate <em>(Line 26 divided by Line 23, minus 1, multiplied by 100)</em></td>
<td>%</td>
<td>(27)</td>
</tr>
<tr>
<td></td>
<td><strong>First public budget hearing</strong></td>
<td>Date :</td>
<td>Time :</td>
</tr>
</tbody>
</table>

**Sign Here**

| Taxing Authority Certification | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.
| Signature of Chief Administrative Officer : | Date : |
| Title : | Contact Name and Contact Title : |
| Mailing Address : | Physical Address : |
| City, State, Zip : | Phone Number : | Fax Number : |

*Instructions on page 3*
DR-420, Category D:  
Water Management Districts – Example 20

CERTIFICATION OF TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Lee</td>
</tr>
</tbody>
</table>

Principal Authority:  
Example 20  
Taxing Authority:  
Water Management District

SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value of real property for operating purposes  
   $18,450,081,530 (1)

2. Current year taxable value of personal property for operating purposes  
   $1,490,269,350 (2)

3. Current year taxable value of centrally assessed property for operating purposes  
   $1,711,860 (3)

4. Current year gross taxable value for operating purposes  
   (Line 1 plus Line 2 plus Line 3)  
   $19,942,062,740 (4)

5. Current year net new taxable value  
   (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year’s value. Subtract deletions.)  
   $549,822,650 (5)

6. Current year adjusted taxable value  
   (Line 4 minus Line 5)  
   $19,392,240,090 (6)

7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 series  
   $19,381,781,180 (7)

8. Does the taxing authority include tax increment financing areas? If yes, enter number 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  
   [ ] YES  [ ] NO  
   Number (9)

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

SECTION II: COMPLETED BY TAXING AUTHORITY

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

10. Prior year operating millage levy  
    (If prior year millage was adjusted then use adjusted millage from Form DR-422)  
    $.2330  
    per $1,000 (10)

11. Prior year ad valorem proceeds  
    (Line 7 multiplied by Line 10, divided by 1,000)  
    $4,515,955 (11)

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)  
    $ (12)

13. Adjusted prior year ad valorem proceeds  
    (Line 11 minus Line 12)  
    $4,515,955 (13)

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

15. Adjusted current year taxable value  
    (Line 6 minus Line 14)  
    $19,392,240,090 (15)

16. Current year rolled-back rate  
    (Line 13 divided by Line 15, multiplied by 1,000)  
    .2329  
    per $1,000 (16)

17. Current year proposed operating millage rate  
    .2390  
    per $1,000 (17)

18. Total taxes to be levied at proposed millage rate  
    (Line 17 multiplied by Line 4, divided by 1,000)  
    $4,766,153 (18)

Continued on page 2
<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>19. TYPE of principal authority (check one)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20. Applicable taxing authority (check one)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21. Is millage levied in more than one county? (check one)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>DEPENDENT SPECIAL DISTRICTS AND MSTUs</strong></td>
<td><strong>STOP HERE - SIGN AND SUBMIT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22. Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <em>(The sum of Line 13 from all DR-420 forms)</em></td>
<td>$</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23. Current year aggregate rolled-back rate <em>(Line 22 divided by Line 15, multiplied by 1,000)</em></td>
<td>per $1,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24. Current year aggregate rolled-back taxes <em>(Line 4 multiplied by Line 23, divided by 1,000)</em></td>
<td>$</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25. Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <em>(The sum of Line 18 from all DR-420 forms)</em></td>
<td>$</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26. Current year proposed aggregate millage rate <em>(Line 25 divided by Line 4, multiplied by 1,000)</em></td>
<td>per $1,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27. Current year proposed rate as a percent change of rolled-back rate <em>(Line 26 divided by Line 23, minus 1, multiplied by 100)</em></td>
<td>%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>First public budget hearing</strong></td>
<td>Date :</td>
<td>Time :</td>
<td>Place :</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**SIGN HERE**

**Taxing Authority Certification**

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

Signature of Chief Administrative Officer : ________________________ Date : _______________

Title : ________________________ Contact Name and Contact Title : ________________________

Mailing Address : ________________________ Physical Address : ________________________

City, State, Zip : ________________________ Phone Number : ________________________ Fax Number : ________________________

Instructions on page 3
## DR-420, Category D:
Water Management Districts – District Wide – Example 21

### CERTIFICATION OF TAXABLE VALUE

**Year:**

**County:**

**Principal Authority:**

**Example 21 - Recap of WMD with Basins**

**Taxing Authority:**

**Water Management District**

### SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value of real property for operating purposes $34,462,555,020 (1)
2. Current year taxable value of personal property for operating purposes $2,566,510,435 (2)
3. Current year taxable value of centrally assessed property for operating purposes $3,023,194 (3)
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3) $37,032,088,649 (4)
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.) $944,837,175 (5)
6. Current year adjusted taxable value (Line 4 minus Line 5) $36,087,251,474 (6)
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 series $35,823,173,768 (7)

### SECTION II: COMPLETED BY TAXING AUTHORITY

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

8. Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0

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

**Property Appraiser Certification**

I certify the taxable values above are correct to the best of my knowledge.

**Signature of Property Appraiser:**

**Date:**

---

Continued on page 2
19. TYPE of principal authority (check one)  
   ☐ County  ☐ Independent Special District (19)  
   ☐ Municipality  ✓ Water Management District  
20. Applicable taxing authority (check one)  
   ☐ Principal Authority  ☐ Dependent Special District (20)  
   ☐ MSTU  ✓ Water Management District Basin  
21. Is millage levied in more than one county? (check one)  
   ✓ Yes  ☐ No (21)  

### DEPENDENT SPECIAL DISTRICTS AND MSTUS STOP HERE - SIGN AND SUBMIT

22. Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage.  
   *(The sum of Line 13 from all DR-420 forms)*  
   $ 8,346,799 (22)

23. Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*  
   2.213 per $1,000 (23)

24. Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*  
   $ 8,565,522 (24)

25. Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*  
   $ 8,849,776 (25)

26. Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*  
   2.390 per $1,000 (26)

27. Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, minus 1, multiplied by 100)*  
   3.33% (27)

**First public budget hearing**  
Date:  
Time:  
Place:

---

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

Signature of Chief Administrative Officer:  
Date:

Title:  
Contact Name and Contact Title:

Mailing Address:  
Physical Address:

City, State, Zip:  
Phone Number:  
Fax Number:

Instructions on page 3
## DR-420, Category D:
Water Management Districts (with Basin) – Example 22

### Certification of Taxable Value

<table>
<thead>
<tr>
<th>Year:</th>
<th>County: Lee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority:</td>
<td>Taxing Authority: Water Management District</td>
</tr>
<tr>
<td>Example 22 - County 1 of 2 for Basins</td>
<td></td>
</tr>
</tbody>
</table>

#### SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value of real property for operating purposes $40,618,287 (1)
2. Current year taxable value of personal property for operating 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 \((\text{Line 1 plus Line 2 plus Line 3})\) $59,179,896 (4)
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.) $595,481 (5)
6. Current year adjusted taxable value \((\text{Line 4 minus Line 5})\) $58,584,415 (6)
7. Prior year final gross taxable value from prior year applicable Form DR-403 series $63,275,578 (7)
8. Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0 **YES**
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**

#### PROPERTY APPRAISER CERTIFICATION

| Signature of Property Appraiser: | Date: |

#### SECTION II: COMPLETED BY TAXING AUTHORITY

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

10. Prior year operating millage levy \((\text{If prior year millage was adjusted then use adjusted millage from Form DR-422})\) \(0.3640\) per $1,000 (10)
11. Prior year ad valorem proceeds \((\text{Line 7 multiplied by Line 10, divided by 1,000})\) $23,032 (11)
12. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value \((\text{Sum of either Lines 6c or Line 7a for all DR-420TIF forms})\) $0 (12)
13. Adjusted prior year ad valorem proceeds \((\text{Line 11 minus Line 12})\) $23,032 (13)
14. Dedicated increment value, if any \((\text{Sum of either Line 6b or Line 7a for all DR-420TIF forms})\) $0 (14)
15. Adjusted current year taxable value \((\text{Line 6 minus Line 14})\) $58,584,415 (15)
16. Current year rolled-back rate \((\text{Line 13 divided by Line 15, multiplied by 1,000})\) \(0.3931\) per $1,000 (16)
17. Current year proposed operating millage rate $0.2580 per $1,000 (17)
18. Total taxes to be levied at proposed millage rate \((\text{Line 17 multiplied by Line 4, divided by 1,000})\) $15,268 (18)

Continued on page 2
19. Type of principal authority (check one)
   - County
   - Municipality
   - Independent Special District
   - Water Management District

20. Applicable taxing authority (check one)
   - Principal Authority
   - Dependent Special District
   - MSTU
   - Water Management District Basin

21. Is millage levied in more than one county? (check one)
   - Yes
   - No

**DEPENDENT SPECIAL DISTRICTS AND MSTUs**

22. 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)*

   - $0.3819

23. Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*

   - .0000 per $1,000

24. Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*

   - $0

25. Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*

   - $0

26. Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*

   - .0000 per $1,000

27. Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, minus 1, multiplied by 100)*

   - 0.00%

**First public budget hearing**

<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Place</th>
</tr>
</thead>
</table>

**Taxing Authority Certification**

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

<table>
<thead>
<tr>
<th>Signature of Chief Administrative Officer</th>
<th>Date</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Title</th>
<th>Contact Name and Contact Title</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Mailing Address</th>
<th>Physical Address</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>City, State, Zip</th>
<th>Phone Number</th>
<th>Fax Number</th>
</tr>
</thead>
</table>

Instructions on page 3
**DR-420, Category D:**
Water Management Districts (with Basin) – Example 23

**CERTIFICATION OF TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Hendry</td>
</tr>
</tbody>
</table>

**Principal Authority:**
Example 23 - County 2of 2 for Basins

**Taxing Authority:**
Water Management District

**SECTION I: COMPLETED BY PROPERTY APPRAISER**

1. Current year taxable value of real property for operating purposes $794,568,430 (1)
2. Current year taxable value of personal property for operating purposes $233,446,590 (2)
3. Current year taxable value of centrally assessed property for operating purposes $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, 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.)* $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 applicable Form DR-403 series $1,065,059,938 (7)
8. Does the taxing authority include tax increment financing areas? If yes, enter number 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 □ YES ☑ NO Number (9)

**SIGN HERE**

<table>
<thead>
<tr>
<th>Property Appraiser Certification</th>
<th>I certify the taxable values above are correct to the best of my knowledge.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature of Property Appraiser</td>
<td>Date:</td>
</tr>
</tbody>
</table>

**SECTION II: COMPLETED BY TAXING AUTHORITY**

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

10. Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)* .3640 per $1,000 (10)
11. Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)* $387,682 (11)
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 (12)
13. Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)* $387,682 (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)* $1,016,836,740 (15)
16. Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)* .3813 per $1000 (16)
17. Current year proposed operating millage rate .2580 per $1000 (17)
18. Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)* $265,529 (18)

Continued on page 2
<table>
<thead>
<tr>
<th></th>
<th>TYPE of principal authority (check one)</th>
<th>County</th>
<th>Independent Special District</th>
<th>(19)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Municipality</td>
<td></td>
<td>Water Management District</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Applicable taxing authority (check one)</td>
<td></td>
<td>Principal Authority</td>
<td></td>
</tr>
<tr>
<td></td>
<td>MSTU</td>
<td></td>
<td>Dependent Special District</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Water Management District Basin</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Is millage levied in more than one county? (check one)</td>
<td>Yes</td>
<td>No</td>
<td>(21)</td>
</tr>
</tbody>
</table>

**DEPENDENT SPECIAL DISTRICTS AND MSTUs**

|    | 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)* | $ | (22) |
|    | Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)* | .0000 per $1,000 | (23) |
|    | Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)* | $ | 0 | (24) |
|    | 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 4 from all DR-420 forms)* | $ | 0 | (25) |
|    | Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)* | .0000 per $1,000 | (26) |
|    | Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, minus 1, multiplied by 100)* | 0.00 % | (27) |

<table>
<thead>
<tr>
<th>First public budget hearing</th>
<th>Date :</th>
<th>Time :</th>
<th>Place :</th>
</tr>
</thead>
</table>

**Taxing Authority Certification**

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

Signature of Chief Administrative Officer : 
Date : 
Title : 
Contact Name and Contact Title : 
Mailing Address : 
Physical Address : 
City, State, Zip : 
Phone Number : 
Fax Number : 

Instructions on page 3
Voting to Adopt Millage

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

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

By Two-Thirds Vote
Taxing authorities may levy a millage up to 110 percent of the majority vote maximum millage rate.

By a Unanimous Vote or a Referendum
Taxing authorities may levy any millage up to their constitutional or statutory maximum millage.

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

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

1. Determine the total sum of taxes that would result if each component taxing authority voted to levy its maximum millage.

2. Determine the total sum of taxes the component taxing authorities are actually levying.

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

Taxing authorities must place advertisements in a newspaper 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)(l), F.S.).

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

**Taxing authorities may opt for Internet-only publication of TRIM advertisements.** Taxing authorities that choose this option must adhere to the requirements of s. 50.0211(5)(a) & (d), F.S.

To eliminate any possible advertising errors which could cause additional advertising expense, it is recommended that you state in writing all advertising requirements and special instructions to the newspaper and execute a contract between the taxing authority and the newspaper.

The following pages provide samples to guide you for creating advertisements in accordance with Florida statutes and rules. In addition, a sample contract memoranda and affidavit for proof of publication are included.
Be sure to:
- Proof ALL advertisements before publication.
- Check the newspaper’s advertising requirements and deadlines.
- Establish a time frame for advertising well in advance.
  - 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.

Taxing authorities are not required to advertise the tentative millage and budget hearing. The Notice of Proposed Property Taxes (TRIM notice), which the property appraiser mails, advertises the tentative hearing. The completed Form DR-420 provides the proposed millage rate; rolled-back rate; and date, time, and place of the hearing.

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

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

Taxing authorities must place advertisements in a newspaper in the county or in its geographically limited insert. The insert must circulate in geographic boundaries that include the geographic boundaries of the taxing authority (s. 200.065(3)(h), F.S.).

Newspaper advertisements cannot
- Be placed in the legal or classified section (s. 200.065(3), F.S.)
- Deviate from the language specified in s. 200.065, F.S.
- Be accompanied, preceded, or followed by other advertising or notices that conflict with or contradict the required publications (s. 200.065(3)(h), F.S)
- Be combined. The advertisements must be separate and adjacent (s. 200.065(3)(l), F.S.).

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

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.
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):

\[
\frac{(\text{current year aggregate tentative millage rate} \div \text{current year aggregate RBR}) - 1.00}{\text{RBR}} \times 100 = \% \text{ change RBR}
\]

Example:

Tentatively adopted millage rate 5.4200
Rolled-back rate 4.6900

\[
\frac{(5.4200 \div 4.6900) - 1.00}{1.00} = 0.15565031983
\]

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.
Example: Newspaper Requirements Memorandum

MEMORANDUM:

TO: Display Advertising Manager
    Advertising Department
    Specific Newspaper

FROM: Chief Administrative Officer
      Name of Taxing Authority

RE: Newspaper Notice

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

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

_______________________________
Signature of Display Advertising Manager

_______________________________
Date

Sincerely,

Chief Administrative Officer
CAO
cc: Advertising Director
Attachments

(Not required by Florida Statutes. This is an example you may use stating your advertising request to
the newspaper.)
Example: *Notice of Budget Hearing* Newspaper Requirements

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

---------------------------------------------------------------

Please run the enclosed advertisements exactly as instructed.

1. To appear _____________, or as near to this date as possible. (First date ad can appear)
   However, in no event will the ad appear after _______________. (Latest date ad can appear)

2. The advertisements cannot be placed where legal notices and classified advertisements appear.

3. The advertisements cannot be combined.

4. The advertisements must be adjacent.

5. Forward proof of publication for each advertisement and entire page in which the ad appears, with your statement, by _______________. (No later than two weeks after ad is published)
   **Proof of publication should state each advertisement.**

6. Both ads will run for one day only.
   
   A. *Notice of Budget Hearing* (example enclosed)
      1. There is no size requirement.

   B. *Budget Summary* ad (example enclosed)
      1. There is no size requirement.
      2. This ad must appear adjacent to the *Notice of Budget Hearing*.

   (Not required by Florida Statutes. This is an example you may use stating your advertising request to the newspaper.)
Example: *Notice of Proposed Tax Increase* Newspaper Requirements

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

----------------------------------------------------------------------------------------------------------

Please run the enclosed advertisements exactly as instructed.

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

   However, in no event will the ad appear after _________________.
   
   (Latest date ad can appear)

2. The advertisements cannot be placed where legal notices and classified advertisements appear.

3. The advertisements cannot be combined.

4. The advertisements must be adjacent.

5. Forward proof of publication for each advertisement and entire page in which the ad appears, with your statement, by ____________________________________.
   
   (No later than two weeks after ad is published)

   Proof of publication should state each advertisement.

6. Both ads will run for one day only.

   A. *Notice of Proposed Tax Increase* ad (example enclosed)

      1. Size requirement - a 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.)
Example: Proof of Publication to be Completed by Newspapers

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 ________________________________
(name of newspaper representative)

(newspaper representative title)

of __________________________________________, a newspaper published at ________________,
(name of newspaper)
(city or town)

in __________________________ County, Florida; that the attached copy of advertisement, being a

NOTICE OF PROPOSED TAX INCREASE AND BUDGET SUMMARY
(name of newspaper notice)

in the matter of __________________________ in the ____________________________ court
(taxing authority) (county court jurisdiction)

was published in said newspaper by print in the issues of ____________________________
(date(s) printed ads published)

or by publication on the newspaper’s website, if authorized, on __________________________
(date ads placed on website)

Sworn to and subscribed before me this __________ day of ____________, 20__, by

__________________________, who is personally known to me or who has

produced _______________________ as identification.

(type of identification)

__________________________
(Signature of Notary Public)

(Print, type or stamp commissioned name of Notary Public)

__________________________
(Notary Public)
# Format for Publication List for Multi-County/Water Management Districts

<table>
<thead>
<tr>
<th>Newspaper</th>
<th>Circulated In</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Newspaper</td>
<td>List Applicable Counties</td>
</tr>
<tr>
<td>Address</td>
<td></td>
</tr>
<tr>
<td>City, State ZIP</td>
<td></td>
</tr>
</tbody>
</table>

| Name of Newspaper | List Applicable Counties |
| Address | |
| City, State ZIP | |

| Name of Newspaper | List Applicable Counties |
| Address | |
| City, State ZIP | |

| Name of Newspaper | List Applicable Counties |
| Address | |
| City, State ZIP | |

| Name of Newspaper | List Applicable Counties |
| Address | |
| City, State ZIP | |
Example of Publication List for Multi-County/Water Management Districts

<table>
<thead>
<tr>
<th>Newspaper Listing</th>
<th>Fiscal Year _____ - ______ Budget</th>
<th>Publishing Date</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Newspaper</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bradenton Herald</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Post Office Box 921</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bradenton, FL 34206</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charlotte Sun Herald</td>
<td></td>
<td></td>
</tr>
<tr>
<td>23170 Harbor View Road</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Port Charlotte, FL 33980</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Citrus Publishing/Citrus County Chronicle</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1624 North Meadowcrest Blvd</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Crystal River, FL 34429</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lakeland Ledger</td>
<td></td>
<td></td>
</tr>
<tr>
<td>300 West Lime Street</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lakeland, FL 33815</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ocala Star Banner</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Post Office Box 879</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ocala, FL 34478</td>
<td></td>
<td></td>
</tr>
<tr>
<td>St. Petersburg Times/Pasco Times</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Post Office Box 879</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Port Richey, FL 34673-0879</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sarasota Herald Tribune</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Post Office Drawer 1719</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sarasota, FL 34230</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tampa Tribune</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Post Office Box 191</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tampa, FL 33601</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Circulated In</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manatee, Sarasota</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charlotte, DeSoto, Sarasota</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Citrus, Levy, Marion, Sumter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Polk, Hardee, Highlands, Hillsborough</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Marion, Citrus, Lake, Levy, Sumter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pinellas, Charlotte, Citrus, Hernando, Hillsborough, Levy, Manatee, Marion, Pasco, Sarasota, Sumter</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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
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

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
- 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

Advertising Time Frame
- Advertise the final hearing within 15 days of the tentative (first) hearing
- Hold the final hearing two to five days after advertising.
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:
A. Initially proposed tax levy ................................................. $ 47,969
B. Less tax reductions due to Value Adjustment Board and other assessment changes ................................................. $ 3,833
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.
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:**

A. Initially proposed tax levy ........................................ $ 3,684,715

B. Less tax reductions due to Value Adjustment Board and other assessment changes ........................................ $ (137,468)

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)*

*(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.
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

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
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 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
• 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

Advertising Time Frame
– Advertise the final hearing within 15 days of the tentative (first) hearing.
– Hold the final hearing two to five days after advertising.
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:**

A. Initially proposed tax levy ........................................ $ 529,023

B. Less tax reductions due to Value Adjustment Board and other assessment changes ........................................ $ 1,878

C. Actual property tax levy ........................................ $ 527,145

**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:**

A. $529,023 Prior year Form DR-420, line 25

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

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

Advertising Time Frame

− Hold the final hearing two to five days after advertising.
− Do not advertise later than September 18.
Calculation of Percentage Increase over Rolled-Back Rate

**Calculation:**

\[
\left(\frac{\text{current year aggregate millage rate}}{\text{current year aggregate rolled-back rate}}\right) - 1.00 \times 100
\]

**Certification of Taxable Value (Form DR-420)**

\[
\left(\frac{\text{Line 26}}{\text{Line 23}}\right) - 1.00 \times 100
\]

<table>
<thead>
<tr>
<th>Line 26 (or aggregate tentative/final millage rate)</th>
<th>Line 23 (aggregate final rolled-back rate)</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.2450 per $1,000</td>
<td>3.2235 per $1,000</td>
</tr>
</tbody>
</table>

\[
\frac{3.2450}{3.2235} - 1.00 = 0.00666977
\]

\[
0.00666977 \times 100 = 0.66698
\]

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.
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:
A. Initially proposed tax levy......................................................... $ 0.00
B. Less tax reductions due to Value Adjustment Board and other assessment changes ........................................ $ 0.00
C. Actual property tax levy.......................................................... $ 0.00

This year's proposed tax levy ............................................. $ 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.

*Amount = Millage Rate

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
- 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.

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

<table>
<thead>
<tr>
<th>Last year’s property tax levy:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Initially proposed tax levy</td>
<td>$0.00</td>
</tr>
<tr>
<td>B. Less tax reductions due to Value Adjustment Board and other assessment changes</td>
<td>$0.00</td>
</tr>
<tr>
<td>C. Actual property tax levy</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

| This year’s proposed tax levy | $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.

*Amount = Millage Rate

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.
- **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

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

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

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

The *Notice of Budget Hearing* ad will:

- **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
- **Not** be accompanied, preceded, or followed by other ads or notices which conflict with or contradict the required publications

**Advertising Time Frame**

- Advertise the final hearing within 15 days of the tentative (first) hearing.
- Hold the final hearing two to five days after the day the ads first appear in the newspaper.
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 ÷ 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

\[
\frac{3.2750}{3.2800} - 1.00 = -0.00152439
\]

-0.00152439 x 100 = -0.15244

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

The 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.
Notice of Budget Hearing Ad – Multi-County and Water Management Districts

NOTICE OF BUDGET HEARING

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

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

(DATE)
(TIME)
at
(MEETING PLACE)

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

Calculation:

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

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
- Not be accompanied, preceded, or followed by other ads or notices which conflict with or contradict the required publications

Advertising Time Frame

- Advertise the final hearing within 15 days of the tentative (first) hearing.
- Hold the final hearing two to five days after the ads first appear in the newspaper.
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:

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

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

The Notice of Budget Hearing ad will:

- **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
- **Not** be accompanied, preceded, or followed by other ads or notices which conflict with or contradict the required publications

Advertising Time Frame

- Advertise the final hearing within 15 days of the tentative (first) hearing.
- Hold the final hearing two to five days after the ads first appear in the newspaper.
Budget Summary Advertisement Requirements

The Budget Summary must:

- Show all tentatively adopted millage rates:
  - General fund
  - Dependent district
  - 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 x 4.4205 x .95 (per $1,000) = $47,253

- Calculation of ad valorem taxes for debt service:
  - Current year gross taxable value for operating purposes
    - (line 4, Form DR-420DEBT) x tentatively adopted debt millage rate
  - Example:
    - Line 4 Form DR-420DEBT x millage x .95 = Minimum Ad Valorem Debt Taxes
      - $11,252,100 x 1.0000 x .95 (per $1,000) = $10,689

- Show all funds
- Have a balanced budget
  - All funds should balance.
  - The total of all funds should balance.
- Show a line item for reserves
- Have an adjacent ad (Notice of Proposed Tax Increase ad or Notice of Budget Hearing ad – not both)
- 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:
- \([((\text{Current year budget} - \text{prior year budget}) \div \text{prior year budget}) \times 100] \)
Example: Budget Summary Ad With Budget Increase

<table>
<thead>
<tr>
<th>BUDGET SUMMARY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town of Florida - Current Fiscal Year</td>
</tr>
<tr>
<td><em>THE PROPOSED OPERATING BUDGET EXPENDITURES OF [name of taxing authority] ARE [percent rounded to one decimal] MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.</em></td>
</tr>
</tbody>
</table>

| General fund | 5.6500 |
| Voted fund  | 1.0000 |

<table>
<thead>
<tr>
<th>ESTIMATED REVENUES</th>
<th>GENERAL FUND</th>
<th>SPECIAL REVENUE</th>
<th>DEBT SERVICE</th>
<th>CAPITAL PROJECTS</th>
<th>PERMANENT FUND</th>
<th>ENTERPRISE FUND</th>
<th>INTERNAL SERVICE</th>
<th>TOTAL ALL FUNDS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ad Valorem Taxes</td>
<td>5,6500</td>
<td>47,253</td>
<td></td>
<td></td>
<td>47,253</td>
<td>10,689</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ad Valorem Taxes</td>
<td>1,000 (voted debt)</td>
<td></td>
<td></td>
<td></td>
<td>10,689</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales And Use Taxes</td>
<td>22,839</td>
<td>8,000</td>
<td></td>
<td></td>
<td>30,839</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges For Services</td>
<td>13,603</td>
<td>3,313</td>
<td></td>
<td></td>
<td>26,383</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental Revenue</td>
<td>28,982</td>
<td>5,620</td>
<td></td>
<td></td>
<td>9,467</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fines &amp; Forfeitures</td>
<td>15,240</td>
<td></td>
<td></td>
<td></td>
<td>15,240</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous Revenue</td>
<td>16,894</td>
<td>3,350</td>
<td></td>
<td></td>
<td>9,536</td>
<td>1,415</td>
<td></td>
<td>31,195</td>
</tr>
<tr>
<td>Licenses And Permits</td>
<td>15,357</td>
<td>4,667</td>
<td></td>
<td></td>
<td>12,360</td>
<td></td>
<td>32,374</td>
<td></td>
</tr>
<tr>
<td>Internal Service Charges</td>
<td>8,388</td>
<td>2,415</td>
<td></td>
<td></td>
<td>11,865</td>
<td></td>
<td>22,698</td>
<td></td>
</tr>
<tr>
<td>TOTAL SOURCES</td>
<td>168,356</td>
<td>27,365</td>
<td>10,689</td>
<td>52,248</td>
<td>0</td>
<td>23,685</td>
<td>13,210</td>
<td>295,653</td>
</tr>
<tr>
<td>Transfers In</td>
<td>2,235</td>
<td></td>
<td></td>
<td></td>
<td>2,235</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund Balances/Reserves/Net Assets</td>
<td>75,675</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>75,675</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL REVENUES,TRANSFERS &amp; BALANCES</td>
<td>$246,266</td>
<td>$27,365</td>
<td>$10,689</td>
<td>$52,248</td>
<td>0</td>
<td>$23,685</td>
<td>$13,210</td>
<td>$373,563</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
</tr>
<tr>
<td>Public Safety</td>
</tr>
<tr>
<td>Physica Environment</td>
</tr>
<tr>
<td>Transportation</td>
</tr>
<tr>
<td>Debt Services</td>
</tr>
<tr>
<td>Human Services</td>
</tr>
<tr>
<td>Administrative Technology Services</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
</tr>
<tr>
<td>Transfers Out</td>
</tr>
<tr>
<td>Fund Balances/Reserves/Net Assets</td>
</tr>
<tr>
<td>TOTAL APPROPRIATED EXPENDITURES</td>
</tr>
<tr>
<td>TRANSFERS, RESERVES &amp; BALANCES</td>
</tr>
<tr>
<td>$246,266</td>
</tr>
</tbody>
</table>

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

*Must show at least 95% Ad Valorem Proceeds for each milage*
**Example: Budget Summary Ad With No Budget Increase**

**BUDGET SUMMARY**

**Town of Florida - Current Fiscal Year**

<table>
<thead>
<tr>
<th>General fund</th>
<th>4,4205</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voted fund</td>
<td>1,000</td>
</tr>
</tbody>
</table>

**ESTIMATED REVENUES**

<table>
<thead>
<tr>
<th></th>
<th>GENERAL FUND</th>
<th>SPECIAL REVENUE</th>
<th>DEBT SERVICE</th>
<th>CAPITAL PROJECTS</th>
<th>PERMANENT FUND</th>
<th>ENTERPRISE FUND</th>
<th>INTERNAL SERVICE</th>
<th>TOTAL ALL FUNDS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales And Use Taxes</td>
<td>22,639</td>
<td>8,000</td>
<td>10,689</td>
<td>30,639</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges For Services</td>
<td>13,603</td>
<td>3,313</td>
<td>9,467</td>
<td>26,363</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental Revenue</td>
<td>28,822</td>
<td>5,620</td>
<td>20,895</td>
<td>79,182</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fines &amp; Forfeitures</td>
<td>15,240</td>
<td>3,350</td>
<td>9,536</td>
<td>15,240</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous Revenue</td>
<td>16,894</td>
<td>3,350</td>
<td>9,536</td>
<td>31,195</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Licenses And Permits</td>
<td>15,357</td>
<td>4,667</td>
<td>12,350</td>
<td>32,374</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Internal Service Charges</td>
<td>8,388</td>
<td>2,415</td>
<td></td>
<td>1,865</td>
<td></td>
<td></td>
<td></td>
<td>22,688</td>
</tr>
</tbody>
</table>

**TOTAL SOURCES**

<table>
<thead>
<tr>
<th></th>
<th>168,356</th>
<th>27,365</th>
<th>10,689</th>
<th>52,248</th>
<th>0</th>
<th>23,685</th>
<th>13,310</th>
<th>295,653</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers In</td>
<td>2,235</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2,235</td>
</tr>
<tr>
<td>Fund Balances/Reserves/Net Assets</td>
<td>75,675</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>75,675</td>
</tr>
</tbody>
</table>

**TOTAL REVENUES, TRANSFERS & BALANCES**

|                      | 246,266      | 27,365         | 10,689       | 52,248           | 0              | 23,685          | 13,310           | 373,563         |

**EXPENDITURES**

<table>
<thead>
<tr>
<th>Service Area</th>
<th>133,500</th>
<th>4,080</th>
<th>18,650</th>
<th>$156,230</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>36,083</td>
<td>3,500</td>
<td>13,340</td>
<td>$52,923</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Safety</td>
<td>13,680</td>
<td>200</td>
<td>3,514</td>
<td>$17,374</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Physical Environment</td>
<td>9,000</td>
<td>3,260</td>
<td>10,055</td>
<td>$22,315</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>6,650</td>
<td>10,689</td>
<td></td>
<td>$26,879</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt Services</td>
<td>17,785</td>
<td>15,325</td>
<td>3,450</td>
<td>23,685</td>
<td></td>
<td></td>
<td></td>
<td>$80,225</td>
</tr>
<tr>
<td>Human Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3,310</td>
<td></td>
<td></td>
<td>$13,310</td>
</tr>
<tr>
<td>Administrative Technology Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL EXPENDITURES**

<table>
<thead>
<tr>
<th></th>
<th>$216,638</th>
<th>$26,365</th>
<th>10,689</th>
<th>$49,009</th>
<th>0</th>
<th>23,685</th>
<th>13,310</th>
<th>$339,686</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers Out</td>
<td>3,239</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3,239</td>
</tr>
<tr>
<td>Fund Balances/Reserves/Net Assets</td>
<td>29,628</td>
<td>1,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>30,628</td>
</tr>
</tbody>
</table>

**TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES**

|                      | 246,266      | 27,365         | 10,689       | 52,248           | 0              | 23,685          | 13,310           | 373,563         |

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

*Must show at least 95% Ad Valorem Proceeds for each millage*

*Taxing Authorities Levying a Millage Rate for the 1st Year, use the Example With No Budget Increase*
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
\[ \text{Millage} \times .95 \times \text{Millage Rate} = \text{Minimum Requirement} \]

Line 4, Form DR-420DEBT
\[ \text{Millage} \times .95 \times \text{Debt Service Rate} = \text{Minimum Requirement} \]

Minimum ad valorem proceeds to include in the budget:

\[
\begin{align*}
$47,253 & \quad \times \quad 4.4205 \quad = \quad \text{Millage Rate} \\
$10,689 & \quad \times \quad 1.0000 \quad = \quad \text{Voted Debt Service} \\
$57,942 & \quad \text{Total Minimum Ad Valorem Proceeds Included in the Budget}
\end{align*}
\]

<table>
<thead>
<tr>
<th>Millage</th>
<th>Operating</th>
<th>Debt</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proposed</td>
<td>4.4205</td>
<td>1.0000</td>
</tr>
<tr>
<td>Tentative/advertised</td>
<td>4.4205</td>
<td>1.0000</td>
</tr>
</tbody>
</table>
**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)(l), F.S.).

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

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.
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.
Verbatim Record of Proceedings

This statement is not to appear with any TRIM advertisements.

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

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

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.
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.

Scheduling and Advertising

- Hold all hearings after 5:00 p.m., Monday – Friday, or anytime on Saturday. Do not hold hearings on Sunday (s. 200.065(2)(e)2., F.S.).
- Taxing authorities must advertise their final hearing within 15 days of adopting a tentative millage and budget. You must hold the final hearing two to five days after the advertisement appears in the newspaper.
- The BOCC cannot schedule its hearings on days the school board has hearings scheduled. The school board has first priority of a hearing date and the 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.).

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.
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)(g)1., F.S.).

- Taxing authorities must forward the resolution or ordinance adopting the final millage to the property appraiser, the tax collector, and the Department of Revenue within three days after the final budget hearing (s. 200.065(4), F.S.). When submitting an electronic copy of the final millage resolution or ordinance to the Department please use the following email address: TRIM@floridarevenue.com.

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

Taxing Authorities with Dependent Districts

Taxing authorities with dependent special taxing districts can adopt the tax levies for all their dependent special taxing districts by a single unanimous vote. Taxing authorities may also adopt the budgets for all their dependent special taxing districts by a single unanimous vote (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.

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. It must hold the hearing two to five days after the ad appears in the newspaper but not after September 18 (s. 200.065(3)(g), F.S.).
Final Hearing Information

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

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

When submitting the TRIM Compliance package and Certification of Compliance (Form DR-487) to the TRIM Compliance section within 30 days after the final hearing. Use the following email address: ptotrimpackages@floridarevnue.com.
Advertisement Requirements for Notice of Continuation

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.
- The notice will state the time (after 5:00 p.m.), date, and address for the continuation of the hearing.
- The notice cannot be in the legal notices or classified advertising section of the newspaper.
- The taxing authority must hold the continued hearing two to five days after the continuation notice appears in the newspaper.
- The continuation notice does not require any accompanying ads.
- Do not adjourn the hearing. The hearing is to be recessed.
- Include the entire newspaper page or include a copy of the published internet ad and the proof of publication for this advertisement in the Certification of Compliance (TRIM package).
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
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.
- The notice must state the time (after 5:00 p.m.), date, and address for the rescheduled hearing.
- The notice cannot be in the legal notices or classified advertising section of the newspaper.
- The taxing authority must hold the rescheduled hearing two to five days after the continuation notice appears in the newspaper.
- The Notice of Rescheduled Hearing does not require any accompanying ads.
- Include the entire newspaper page and the proof of publication for this advertisement in the Certification of Compliance (TRIM package).
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.

\[
\text{Calculation: } \left[ \frac{\text{(tentative/final millage rate)}}{\text{RBR}} - 1.00 \right] \times 100
\]

- 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.).
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

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

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

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

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

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

1. The FY ____________operating millage rate is ____mills, which is greater than the rolled-
   back rate of ________mills by _______%.

2. The voted debt service millage is ___________________.

3. This (resolution/ordinance) will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this _____Day of ______________.

   Time Adopted _____ PM

______________________________________________________________
(NAME OF TAXING AUTHORITY)
Chairman

ATTEST:

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

If the adopted millage rate is less than the rolled-back rate, you may state the percent decrease.
Example for Resolution/Ordinance Adopting a Budget

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

Example:

Resolution/Ordinance Number 98-02

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

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

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

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

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

DULY ADOPTED at a public hearing this _______ Day of ________________.

Time Adopted _______ PM

__________________________________
(NAME OF TAXING AUTHORITY)

Chairman

ATTEST:
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 line(s):
  
  Section II
  
  (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.).
- Taxing authorities must include a completed copy of Form DR-422 with the TRIM certification package. Do not delay submitting the TRIM compliance package within 30 days of the final hearing. If you have not received Form DR-422, note this information on the *Certificate of Compliance* (Form DR-487). Mail Form DR-422 when you receive it from the property appraiser.
- The property appraiser will mail a copy of Form DR-422 to the TRIM Compliance section.
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 ± 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.
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, see p. 114.

Example 25
A completed Form DR-422 for a taxing authority with no dependent districts and opting to use the administratively adjusted millage rate, see p.

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

If you have not received Form DR-422 within 30 days of the final hearing, indicate on the Certification of Compliance (Form DR-487) that you will mail a copy of Form DR-422 when you receive it from the property appraiser.

Mail, certified, and overnight delivery:

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

![Image of Form DR-422]

**CERTIFICATION OF FINAL TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
<th>Is VAB still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Example 24</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxing Authority:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**SECTION I : COMPLETED BY PROPERTY APPRAISER**

1. Current year gross taxable value from Line 4, Form DR-420 $11,252,100
2. Final current year gross taxable value from Form DR-403 Series $11,360,340
3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100) 96%

The taxing authority must complete this form and return it to the property appraiser by

**SIGN HERE**

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

**SECTION II : COMPLETED BY TAXING AUTHORITY**

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER S. 200.065(2)(d), F.S.

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

Non-Voted Operating Millage Rate (from resolution or ordinance)

<table>
<thead>
<tr>
<th></th>
<th>per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>4a. County or municipal principal taxing authority</td>
<td>(4a)</td>
</tr>
<tr>
<td>4b. Dependent special district</td>
<td>(4b)</td>
</tr>
<tr>
<td>4c. Municipal service taxing unit (MSTU)</td>
<td>(4c)</td>
</tr>
<tr>
<td>4d. Independent Special District</td>
<td>4.420</td>
</tr>
<tr>
<td>4e. School district</td>
<td>Required Local Effort per $1,000 (4e)</td>
</tr>
<tr>
<td></td>
<td>Capital Outlay per $1,000</td>
</tr>
<tr>
<td></td>
<td>Discretionary Operating per $1,000</td>
</tr>
<tr>
<td></td>
<td>Discretionary Capital Improvement per $1,000</td>
</tr>
<tr>
<td></td>
<td>Additional Voted Millage per $1,000</td>
</tr>
<tr>
<td>4f. Water management district</td>
<td>Basin per $1,000 (4f)</td>
</tr>
</tbody>
</table>

Are you going to adjust adopted millage? [ ] YES [ ] NO

*If No, STOP HERE, Sign and Submit.*
**Taxing Authority:**

<table>
<thead>
<tr>
<th>COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS</th>
<th>may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1%.</th>
<th>(s. 200.065(6), F.S.)</th>
</tr>
</thead>
</table>

5. Unadjusted gross ad valorem proceeds  
   \( \text{Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000} \)  
   $ \quad (5) 

6. Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%)  
   \( \text{Line 5 divided by Line 2} \)  
   per $1000 \quad (6) 

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

7. Unadjusted gross ad valorem proceeds  
   \( \text{Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000} \)  
   $ \quad (7) 

8. Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%)  
   \( \text{Line 7 divided by Line 2} \)  
   per $1000 \quad (8) 

<table>
<thead>
<tr>
<th><strong>SIGN</strong></th>
<th><strong>HERE</strong></th>
<th><strong>Taxing Authority Certification</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Signature of Chief Administrative Officer :</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Date :</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Title</strong> :</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Contact Name and Contact Title :</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Mailing Address</strong> :</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Physical Address</strong> :</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>City, State, Zip</strong> :</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Phone Number :</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Fax Number :</td>
</tr>
</tbody>
</table>

**INSTRUCTIONS**

**SECTION I: Property Appraiser**

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

**SECTION II: Taxing Authority**

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

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

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

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

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

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

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

All TRIM forms for taxing authorities are available on our website at [http://floridarevenue.com/property/Pages/TRIM.aspx](http://floridarevenue.com/property/Pages/TRIM.aspx)
DR-422, Category A:
For a taxing authority with no dependent districts and opting to use the administratively adjusted millage rate – Example 25

CERTIFICATION OF FINAL TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year:</th>
<th>County:</th>
<th>Is VAT still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

Principal Authority:
Example 25

Taxing Authority:

<table>
<thead>
<tr>
<th>Check type:</th>
<th>School District</th>
<th>County</th>
<th>Municipality</th>
<th>Independent Special District</th>
<th>Water Management District</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Check type:</td>
<td>Principal Authority</td>
</tr>
</tbody>
</table>

SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year gross taxable value from Line 4, Form DR-420 $394,813,106 (1)
2. Final current year gross taxable value from Form DR-403 Series $402,104,556 (2)
3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100) 1.85 % (3)

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

I certify the taxable values above are correct to the best of my knowledge.

SIGN HERE

Signature of Property Appraiser:
Date:

SECTION II: COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDNANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.

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

Non-Voted Operating Millage Rate (from resolution or ordinance)

4a. County or municipal principal taxing authority per $1,000 (4a)
4b. Dependent special district per $1,000 (4b)
4c. Municipal service taxing unit (MSTU) per $1,000 (4c)
4d. Independent Special District per $1,000 (4d)
4e. School district Required Local Effort per $1,000 (4e)
Capital Outlay per $1,000
Discretionary Operating per $1,000
Discretionary Capital Improvement per $1,000
Additional Voted Millage per $1,000
4f. Water management district District Levy per $1,000 (4f)
Basin per $1,000

Are you going to adjust adopted millage? [ ] YES [ ] NO

If No, STOP HERE, Sign and Submit.

Continued on page 2
Taxing Authority:

**COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS** may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1%. (s. 200.065(5), F.S.)

5. Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4e, or 4f as applicable, 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)

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

7. Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) $ (7)

8. Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) (Line 7 divided by Line 2 multiplied by 1,000) per $1000 (8)

---

**SIGN HERE**

**Taxing Authority Certification**

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

<table>
<thead>
<tr>
<th>Signature of Chief Administrative Officer</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Title</th>
<th>Contact Name and Contact Title</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Mailing Address</th>
<th>Physical Address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>City, State, Zip</th>
<th>Phone Number</th>
<th>Fax Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

**INSTRUCTIONS**

**SECTION I: Property Appraiser**

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

**SECTION II: Taxing Authority**

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-487, Certification of Compliance, to the Department of Revenue at the address below. Send separately if the DR-487 was previously sent to the Department.
   - Florida Department of Revenue
   - Property Tax Oversight - TRIM Section
   - P. O. Box 3000
   - Tallahassee, Florida 32315 - 3000

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

Counties, municipalities, schools, and water management districts may complete Line 5 and Line 6 only when Line 3 is greater than plus or minus 1%. (s. 200.065(5), 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](http://floridarevenue.com/property/Pages/TRIM.aspx)
Category B: Taxing Authorities with Dependent Districts

Example 26
A completed Form DR-422 for a principal authority that has a dependent district, see p. 119.

Example 27
A completed Form DR-422 for a dependent district that files with a principal authority, see p. 121.

New Levy with Dependent Districts

Example 28
A completed Form DR-422 for a principal authority that has a dependent district, see p. 123.

Example 29
A completed Form DR-422 for a dependent district that files with a principal authority, see p. 125.
**DR-422, Category B:**
A completed Form DR-422 for a principal authority that has a dependent district – Example 26

---

**CERTIFICATION OF FINAL TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year :</th>
<th>County :</th>
<th>Is VAB still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

Principal Authority:
Example 26

<table>
<thead>
<tr>
<th>Check type :</th>
<th>School District</th>
<th>County</th>
<th>Municipality</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Taxing Authority:

<table>
<thead>
<tr>
<th>Check type :</th>
<th>Principal Authority</th>
<th>MSTU</th>
<th>Water Management District</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**SECTION I : COMPLETED BY PROPERTY APPRAISER**

1. Current year gross taxable value from Line 4, Form DR-420
   $ 2,056,775,250 (1)

2. Final current year gross taxable value from Form DR-403 Series
   $ 2,057,235,450 (2)

3. Percentage of change in taxable value *(Line 2 divided by Line 1, minus 1, multiplied by 100)*
   .02 % (3)

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

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

**SIGN HERE**
Signature of Property Appraiser:

Date:

**SECTION II : COMPLETED BY TAXING AUTHORITY**

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDNANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.

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

Non-Voted Operating Millage Rate (from resolution or ordinance)

| 4a. | County or municipal principal taxing authority | 3.6336 | per $1,000 | (4a) |
| 4b. | Dependent special district | per $1,000 | (4b) |
| 4c. | Municipal service taxing unit (MSTU) | per $1,000 | (4c) |
| 4d. | Independent Special District | per $1,000 | (4d) |
| 4e. | School district Required Local Effort | per $1,000 | (4e) |
|     | Capital Outlay | per $1,000 |
|     | Discretionary Operating | per $1,000 |
|     | Discretionary Capital Improvement | per $1,000 |
| 4f. | Water management district | Additional Voted Millage | per $1,000 |
|     | District Levy | per $1,000 | (4f) |
|     | Basin | per $1,000 |

**Are you going to adjust adopted millage ?**
[ ] YES [ ] NO

If No, STOP HERE, Sign and Submit.

Continued on page 2
Taxing Authority:

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

5. Unadjusted gross ad valorem proceeds
   (Line 1 multiplied by Line 4a, 4c, or 4f as applicable, 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)

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

7. Unadjusted gross ad valorem proceeds
   (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) $ (7)

8. Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%)
   (Line 7 divided by Line 2, multiplied by 1,000) per $1000 (8)

---

**Taxing Authority Certification**

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

---

**SIGN HERE**

Signature of Chief Administrative Officer:  
Date:

Title:  
Contact Name and Contact Title:

Mailing Address:  
Physical Address:

City, State, Zip:  
Phone Number:  
Fax Number:

---

**INSTRUCTIONS**

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-457, Certification of Compliance, to the Department of Revenue at the address below. Send separately if the DR-457 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
DR-422, Category B:
For a dependent district that files with a principal authority – Example 27

**CERTIFICATION OF FINAL TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
<th>Is VAB still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Example 27</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Taxing Authority:**

| Checktype | | | |
|-----------|--------|--------------------------|-----|-----|
| School District | County | Municipality |
| Independent Special District | | Water Management District |

**SECTION I: COMPLETED BY PROPERTY APPRAISER**

1. Current year gross taxable value from Line 4, Form DR-420
   $694,675,445

2. Final current year gross taxable value from Form DR-403 Series
   $699,230,442

3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100)
   0.66%

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

**Property Appraiser Certification**

I certify the taxable values above are correct to the best of my knowledge.

**SIGN HERE**

Signature of Property Appraiser: ______________ Date: ______________

**SECTION II: COMPLETED BY TAXING AUTHORITY**

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDOANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.

If this portion of the form is not completed in full your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or -0-. Non-Voted Operating Millage Rate (from resolution or ordinance)

<table>
<thead>
<tr>
<th></th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>4a. County or municipal principal taxing authority</td>
<td>per $1,000</td>
</tr>
<tr>
<td>4b. Dependent special district</td>
<td>1.0831</td>
</tr>
<tr>
<td>4c. Municipal service taxing unit (MSTU)</td>
<td>per $1,000</td>
</tr>
<tr>
<td>4d. Independent Special District</td>
<td>per $1,000</td>
</tr>
<tr>
<td>4e. School district</td>
<td>Required Local Effort</td>
</tr>
<tr>
<td></td>
<td>Capital Outlay</td>
</tr>
<tr>
<td></td>
<td>Discretionary Operating</td>
</tr>
<tr>
<td></td>
<td>Discretionary Capital Improvement</td>
</tr>
<tr>
<td></td>
<td>Additional Voted Millage</td>
</tr>
<tr>
<td>4f. Water management district</td>
<td>District Levy</td>
</tr>
<tr>
<td></td>
<td>Basin</td>
</tr>
</tbody>
</table>

**Are you going to adjust adopted millage?**

[ ] YES [ ] NO

If No, STOP HERE, Sign and Submit.
<table>
<thead>
<tr>
<th>Taxing Authority:</th>
</tr>
</thead>
</table>

| COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS | may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1% (s. 200.065(6), F.S.) |
|-------------------------------------------------------------------|
| 5. Unadjusted gross ad valorem proceeds  |
| (Line 1 multiplied by Line 4a, 4c, or 4f as applicable, 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) |

| MSTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS | may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.) |
|-------------------------------------------------------------------|
| 7. Unadjusted gross ad valorem proceeds  |
| (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) | $ (7) |
| 8. Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%)  |
| (Line 7 divided by Line 2, multiplied by 1,000) | per $1000 (8) |

**Taxing Authority Certification**

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

<table>
<thead>
<tr>
<th>Signature of Chief Administrative Officer:</th>
<th>Date:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Title:</th>
<th>Contact Name and Contact Title:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Mailing Address:</th>
<th>Physical Address:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>City, State, Zip:</th>
<th>Phone Number:</th>
<th>Fax Number:</th>
</tr>
</thead>
</table>

**INSTRUCTIONS**

**SECTION I: Property Appraiser**

1. Initiate a separate DR-422 form for each DR-420, Certification of Taxable Value, and DR-4208, Certification of School Taxable Value, submitted.
2. Complete Section I and sign.
3. Send the original to the taxing authority and keep a copy.

**SECTION II: Taxing Authority**

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

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32316 - 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](http://floridarevenue.com/property/Pages/TRIM.aspx)
**DR-422, Category B:**

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

---

**CERTIFICATION OF FINAL TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
<th>Is VAB still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

**Principal Authority:**
- Category B: For a principal authority with a new levy that has a dependent district

**Example 28 - 1st Year Levy Tax Authority with Dep Dist**

<table>
<thead>
<tr>
<th>Taxing Authority</th>
<th>Check type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority</td>
<td>MSTU</td>
</tr>
<tr>
<td>Dependent Special District</td>
<td>Water Management District Basin</td>
</tr>
</tbody>
</table>

**SECTION I : COMPLETED BY PROPERTY APPRAISER**

1. Current year gross taxable value from Line 4, Form DR-420
   - $4,025,675,450 (1)
2. Final current year gross taxable value from Form DR-403 Series
   - $4,038,693,750 (2)
3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100)
   - 32% (3)

The taxing authority must complete this form and return it to the property appraiser by [time] [date]

**Property Appraiser Certification**

Signature of Property Appraiser: [Signature]

Date: [Date]

---

**SECTION II : COMPLETED BY TAXING AUTHORITY**

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER § 200.065(2)(d), F.S.

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

Non-Voted Operating Millage Rate (from resolution or ordinance)

<table>
<thead>
<tr>
<th>Description</th>
<th>Millage Rate</th>
<th>Rate per $1,000</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>4a. County or municipal principal taxing authority</td>
<td>2.5000</td>
<td>per $1,000</td>
<td>(4a)</td>
</tr>
<tr>
<td>4b. Dependent special district</td>
<td></td>
<td>per $1,000</td>
<td>(4b)</td>
</tr>
<tr>
<td>4c. Municipal service taxing unit (MSTU)</td>
<td></td>
<td>per $1,000</td>
<td>(4c)</td>
</tr>
<tr>
<td>4d. Independent Special District</td>
<td></td>
<td>per $1,000</td>
<td>(4d)</td>
</tr>
<tr>
<td>4e. School district</td>
<td>Required Local Effort</td>
<td>per $1,000</td>
<td>(4e)</td>
</tr>
<tr>
<td></td>
<td>Capital Outlay</td>
<td>per $1,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Discretionary Operating</td>
<td>per $1,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Discretionary Capital Improvement</td>
<td>per $1,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Additional Voted Millage</td>
<td>per $1,000</td>
<td></td>
</tr>
<tr>
<td>4f. Water management district</td>
<td>District Levy</td>
<td>per $1,000</td>
<td>(4f)</td>
</tr>
<tr>
<td></td>
<td>Basin</td>
<td>per $1,000</td>
<td></td>
</tr>
</tbody>
</table>

**Are you going to adjust adopted millage?**

[ ] YES  [ ] NO

If No, STOP HERE, Sign and Submit.

---

Continued on page 2
COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

5. Unadjusted gross ad valorem proceeds
   \( (\text{Line 1 multiplied by Line 4a, 4c, or 4d as applicable, divided by 1,000}) \) $ (5)

6. Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%)
   \( (\text{Line 5 divided by Line 2 multiplied by 1,000}) \) per $1000 (6)

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

7. Unadjusted gross ad valorem proceeds
   \( (\text{Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000}) \) $ (7)

8. Adjusted millage rate (Only if Line 3 is greater than plus or minus 3%)
   \( (\text{Line 7 divided by Line 2, multiplied by 1,000}) \) per $1000 (8)

**INSTRUCTIONS**

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-487, Certification of Compliance, to the Department of Revenue at the address below. Send separately if the DR-487 was previously sent to the Department.
   - Florida Department of Revenue
   - Property Tax Oversight - TRIM Section
   - P. O. Box 3000
   - Tallahassee, Florida 32315 - 3000

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

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

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

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

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

All TRIM forms for taxing authorities are available on our website at [http://floridarevenue.com/property/Pages/TRIM.aspx](http://floridarevenue.com/property/Pages/TRIM.aspx)
DR-422, Category B:
For a dependent district with a new levy that files with a principal authority – Example 29

**CERTIFICATION OF FINAL TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
<th>Is VAB still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

**Principal Authority:**
- Example 29 - Dependent District of 1st Year Levy Taxing Authority

**Taxing Authority:**
- Checklist: School District, County, Municipality, Independent Special District, Water Management District

**SECTION I: COMPLETED BY PROPERTY APPRAISER**

1. Current year gross taxable value from Line 4, Form DR-420
   - $585,245
   - (1)

2. Final current year gross taxable value from Form DR-403 Series
   - $588,260
   - (2)

3. Percentage of change in taxable value (*Line 2 divided by Line 1, minus 1, multiplied by 100*)
   - 52%
   - (3)

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

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

**SIGN HERE**
Signature of Property Appraiser: ____________________________
Date: ____________

**SECTION II: COMPLETED BY TAXING AUTHORITY**

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER § 200.065(2)(d), F.S.

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

<table>
<thead>
<tr>
<th>Non-Voted Operating Millage Rate (from resolution or ordinance)</th>
</tr>
</thead>
<tbody>
<tr>
<td>4a. County or municipal principal taxing authority per $1,000</td>
</tr>
<tr>
<td>4b. Dependent special district .5000 per $1,000</td>
</tr>
<tr>
<td>4c. Municipal service taxing unit (MSTU) per $1,000</td>
</tr>
<tr>
<td>4d. Independent Special District per $1,000</td>
</tr>
<tr>
<td>4e. School district Required Local Effort per $1,000</td>
</tr>
<tr>
<td>Capital Outlay per $1,000</td>
</tr>
<tr>
<td>Discretionary Operating per $1,000</td>
</tr>
<tr>
<td>Discretionary Capital Improvement per $1,000</td>
</tr>
<tr>
<td>Additional Voted Millage per $1,000</td>
</tr>
<tr>
<td>4f. Water management district District Levy per $1,000</td>
</tr>
<tr>
<td>Basin per $1,000</td>
</tr>
</tbody>
</table>

**Are you going to adjust adopted millage?**
- Yes
- No

**If No, STOP HERE, Sign and Submit.**
COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

5. Unadjusted gross ad valorem proceeds
   (Line 1 multiplied by Line 4a, 4c, or 4d as applicable, divided by 1,000) $ (5)

6. Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) per $1000 (6)
   (Line 5 divided by Line 2 multiplied by 1,000)

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

7. Unadjusted gross ad valorem proceeds
   (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) $ (7)

8. Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) per $1000 (8)
   (Line 7 divided by Line 2, multiplied by 1,000)

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

Signature of Chief Administrative Officer:
Date:

Title:
Contact Name and Contact Title:

Mailing Address:
Physical Address:

City, State, Zip:
Phone Number:
Fax Number:

**INSTRUCTIONS**

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

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

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

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

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

MSTUs, dependent special districts, and independent special districts may adjust the non-voted millage rate only if Line 3 is greater than plus or minus 3%. (s. 200.065(8), 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](http://floridarevenue.com/property/Pages/TRIM.aspx)
Category C: Multi-County Taxing Authorities

**Example 30**
A completed Form DR-422 for a multi-County taxing authority, see p. 128.

**Example 31**
A completed Form DR-422 for a multi-county taxing authority
DR-422, Category C:
For a multi-County taxing authority – Example 30

CERTIFICATION OF FINAL TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year:</th>
<th>County:</th>
<th>Is VAB still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

Principal Authority:
Example 30 - Multi-County 1 of 2

<table>
<thead>
<tr>
<th>Check type:</th>
<th>School District</th>
<th>County</th>
<th>Municipality</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Independent Special District</td>
<td></td>
<td>Water Management District</td>
</tr>
</tbody>
</table>

Taxing Authority:

<table>
<thead>
<tr>
<th>Check type:</th>
<th>Principal Authority</th>
<th>MSTU</th>
<th>Water Management District Basin</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year gross taxable value from Line 4, Form DR-420
   $ 4,839,298 (1)

2. Final current year gross taxable value from Form DR-403 Series
   $ 4,875,264 (2)

3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100)
   74% (3)

The taxing authority must complete this form and return it to the property appraiser by

SIGN HERE
Property Appraiser Certification
Signature of Property Appraiser: Date:

SECTION II: COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.
If this portion of the form is not completed in full your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or 0.

Non-Voted Operating Millage Rate (from resolution or ordinance)

| 4a. County or municipal principal taxing authority | 2.0000 | per $1,000 | (4a) |
| 4b. Dependent special district | per $1,000 | (4b) |
| 4c. Municipal service taxing unit (MSTU) | per $1,000 | (4c) |
| 4d. Independent Special District | per $1,000 | (4d) |

4e. School district
   Required Local Effort | per $1,000 | (4e) |
   Capital Outlay | per $1,000 |
   Discretionary Operating | per $1,000 |
   Discretionary Capital Improvement | per $1,000 |

4f. Water management district
   District Levy | per $1,000 | (4f) |
   Basin | per $1,000 |

Are you going to adjust adopted millage? YES NO
If No, STOP HERE, Sign and Submit.

Continued on page 2
**COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS** may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>5.</td>
<td>Unadjusted gross ad valorem proceeds</td>
<td>$ (5)</td>
</tr>
<tr>
<td></td>
<td>(Line 1 multiplied by Line 4a, 4c, or 4d as applicable, divided by 1,000)</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%)</td>
<td>per $1000 (6)</td>
</tr>
<tr>
<td></td>
<td>(Line 5 divided by Line 2 multiplied by 1,000)</td>
<td></td>
</tr>
</tbody>
</table>

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

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>7.</td>
<td>Unadjusted gross ad valorem proceeds</td>
<td>$ (7)</td>
</tr>
<tr>
<td></td>
<td>(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Adjusted millage rate (Only if Line 3 is greater than plus or minus 3%)</td>
<td>per $1000 (8)</td>
</tr>
<tr>
<td></td>
<td>(Line 7 divided by Line 2, multiplied by 1,000)</td>
<td></td>
</tr>
</tbody>
</table>

**Taxing Authority Certification**

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

**SIGN HERE**

<table>
<thead>
<tr>
<th><strong>Taxing Authority Certification</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Signature of Chief Administrative Officer:</strong></td>
<td><strong>Date:</strong></td>
</tr>
</tbody>
</table>

**INSTRUCTIONS**

**SECTION I: Property Appraiser**

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

**SECTION II: Taxing Authority**

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

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

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

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

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

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

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

All TRIM forms for taxing authorities are available on our website at [http://floridarevenue.com/property/Pages/TRIM.aspx](http://floridarevenue.com/property/Pages/TRIM.aspx)
DR-422, Category C:
For a multi-county taxing authority – Example 31

CERTIFICATION OF FINAL TAXABLE VALUE

Year: [ ] County: [ ] Is VAB still in session? [ ] Yes [ ] No
Principal Authority:
Example 31 - Multi-County 2 of 2
Taxing Authority:

SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year gross taxable value from Line 4, Form DR-420 $ 4,600,550 (1)
2. Final current year gross taxable value from Form DR-403 Series $ 4,625,445 (2)
3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100) .54 % (3)

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

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

SECTION II: COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.
If this portion of the form is not completed in full your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or -0.

Non-Voted Operating Millage Rate (from resolution or ordinance)

4a. County or municipal principal taxing authority 2.0000 per $1,000 (4a)
4b. Dependent special district per $1,000 (4b)
4c. Municipal service taxing unit (MSTU) per $1,000 (4c)
4d. Independent Special District per $1,000 (4d)
4e. School district Required Local Effort per $1,000 (4e)

Capital Outlay per $1,000
Discretionary Operating per $1,000
Discretionary Capital Improvement per $1,000

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

Basin per $1,000

Are you going to adjust adopted millage? [ ] YES [ ] NO If No, STOP HERE, Sign and Submit.

Continued on page 2
COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

5. Unadjusted gross ad valorem proceeds
   (Line 1 multiplied by Line 4a, 4c, or 4d as applicable, divided by 1,000)

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)

   $ (5)

   per $1000 (6)

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

7. Unadjusted gross ad valorem proceeds
   (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)

8. Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%)
   (Line 7 divided by Line 2, multiplied by 1,000)

   $ (7)

   per $1000 (8)

**Taxing Authority Certification**

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

**Signature of Chief Administrative Officer:**

**Date:**

**Title:**

Contact Name and Contact Title:

**Mailing Address:**

Physical Address:

City, State, Zip:

Phone Number:

Fax Number:

**INSTRUCTIONS**

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

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

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

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

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

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

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

All TRIM forms for taxing authorities are available on our website at [http://floridarevenue.com/property/Pages/TRIM.aspx](http://floridarevenue.com/property/Pages/TRIM.aspx)
Category D: Water Management Districts

Examples 32, 33, 34, 35
For completed Form DR-422’s for water management districts with no basins, see pages 133-139.

Examples 36, 37, 38, 39
For completed Form DR-422’s for water management districts with basins for each county’s district millage rate, see pages 141-148.

Examples 40, 41
For completed Form DR-422’s for water management districts with basins for each county’s basin millage rate, see pages 149-152.
DR-422, Category D:
For Water Management Districts with no basins – Example 32

CERTIFICATION OF FINAL TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year:</th>
<th>County:</th>
<th>Is VAB still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

Principal Authority:
Example 32 - Water Management District w/o Basins 1 of 4

Check type:
- School District
- County
- Independent Special District
- Municipality
- Water Management District

Taxing Authority:

Check type:
- Principal Authority
- MSTU
- Water Management District Basin

SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year gross taxable value from Line 4, Form DR-420
   $ 598,867,855  (1)
2. Final current year gross taxable value from Form DR-403 Series
   $ 599,647,238  (2)
3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100)
   0.13%  (3)

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

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

SECTION II: COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.
If this portion of the form is not completed in full your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or -.0-

Non-Voted Operating Millage Rate (from resolution or ordinance)

| 4a. County or municipal principal taxing authority | per $1,000 | (4a) |
| 4b. Dependent special district | per $1,000 | (4b) |
| 4c. Municipal service taxing unit (MSTU) | per $1,000 | (4c) |
| 4d. Independent Special District | per $1,000 | (4d) |
| 4e. School district Required Local Effort | per $1,000 | (4e) |
| Capital Outlay | per $1,000 |
| Discretionary Operating | per $1,000 |
| Discretionary Capital Improvement | per $1,000 |
| Additional Voted Millage | per $1,000 |

| 4f. Water management district District Levy | .3000 per $1,000 | (4f) |

Basin | per $1,000 |

Are you going to adjust adopted millage? YES NO
If No, STOP HERE, Sign and Submit.

Continued on page 2
COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

5. Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4b, 4c, or 4d as applicable, 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)

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

7. Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) $ (7)

8. Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) (Line 7 divided by Line 2, multiplied by 1,000) per $1000 (8)

INSTRUCTIONS

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

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

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32305 - 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

134
**DR-422, Category D:**
For Water Management Districts with no basins – Example 33

---

**CERTIFICATION OF FINAL TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
<th>Is VAB still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

**Principal Authority:**
Example 33 - Water Management District w/o Basins 2 of 4

**Taxing Authority:**

<table>
<thead>
<tr>
<th>Check type:</th>
<th>School District</th>
<th>County</th>
<th>Municipality</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Independent Special District</td>
<td>Yes</td>
<td>Water Management District</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Check type:</th>
<th>Principal Authority</th>
<th>MSTU</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Water Management District Basin</td>
<td></td>
</tr>
</tbody>
</table>

**SECTION I: COMPLETED BY PROPERTY APPRAISER**

1. Current year gross taxable value from Form DR-420 $ 6,037,686 (1)
2. Final current year gross taxable value from Form DR-403 Series $ 6,067,484 (2)
3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100) .49 % (3)

The taxing authority must complete this form and return it to the property appraiser by [time and date]

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

**SIGN HERE**
Signature of Property Appraiser: [Signature]
Date: [Date]

**SECTION II: COMPLETED BY TAXING AUTHORITY**

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.

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

<table>
<thead>
<tr>
<th>Non-Voted Operating Millage Rate (from resolution or ordinance)</th>
</tr>
</thead>
<tbody>
<tr>
<td>4a. County or municipal principal taxing authority</td>
</tr>
<tr>
<td>4b. Dependent special district</td>
</tr>
<tr>
<td>4c. Municipal service taxing unit (MSTU)</td>
</tr>
<tr>
<td>4d. Independent Special District</td>
</tr>
<tr>
<td>4e. School district Required Local Effort</td>
</tr>
<tr>
<td>Capital Outlay</td>
</tr>
<tr>
<td>Discretionary Operating</td>
</tr>
<tr>
<td>Discretionary Capital Improvement</td>
</tr>
<tr>
<td>Additional Voted Millage</td>
</tr>
<tr>
<td>4f. Water management district District Levy</td>
</tr>
<tr>
<td>Basin</td>
</tr>
</tbody>
</table>

**Are you going to adjust adopted millage?**
[ ] YES [ ] NO

**If No, STOP HERE, Sign and Submit.**

**Continued on page 2**
### Taxing Authority Certification

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

<table>
<thead>
<tr>
<th>Signature of Chief Administrative Officer:</th>
<th>Date:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Title:</th>
<th>Contact Name and Contact Title:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Mailing Address:</th>
<th>Physical Address:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>City, State, Zip:</th>
<th>Phone Number:</th>
<th>Fax Number:</th>
</tr>
</thead>
</table>

### INSTRUCTIONS

**SECTION I: Property Appraiser**

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

**SECTION II: Taxing Authority**

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-487, Certification of Compliance, to the Department of Revenue at the address below. Send separately if the DR-487 was previously sent to the Department.
   - Florida Department of Revenue
   - Property Tax Oversight - TRIM Section
   - P. O. Box 3000
   - Tallahassee, Florida 32315 - 3000

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

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

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

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

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

All TRIM forms for taxing authorities are available on our website at [http://floridarevenue.com/property/Pages/TRIM.aspx](http://floridarevenue.com/property/Pages/TRIM.aspx)
**DR-422, Category D:**
For Water Management Districts with no basins – Example 34

**CERTIFICATION OF FINAL TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
<th>Is VAB still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

**Principal Authority:**
- Example 34 - Water Management District w/o Basins 3 of 4
- Check type: School District, County, Municipality, Independent Special District, Water Management District

**Taxing Authority:**
- Check type: Principal Authority, MSTU, Independent Special District, Water Management District, Basin

**SECTION I: COMPLETED BY PROPERTY APPRAISER**

1. Current year gross taxable value from Line 4, Form DR-420 $ 201,679,232 (1)
2. Final current year gross taxable value from Form DR-403 Series $ 202,475,255 (2)
3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100) .39 % (3)

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

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

Signature of Property Appraiser: __________________________
Date: ____________

**SECTION II: COMPLETED BY TAXING AUTHORITY**

**MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.**

If this portion of the form is not completed in full your taxing authority will be denied TR&M certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or \-\-\-.

Non-Voted Operating Millage Rate (from resolution or ordinance)

| 4a. County or municipal principal taxing authority | per $1,000 (4a) |
| 4b. Dependent special district | per $1,000 (4b) |
| 4c. Municipal service taxing unit (MSTU) | per $1,000 (4c) |
| 4d. Independent Special District | per $1,000 (4d) |
| 4e. School district | Required Local Effort per $1,000 (4e) |
| | Capital Outlay per $1,000 |
| | Discretionary Operating per $1,000 |
| | Discretionary Capital Improvement per $1,000 |
| | Additional Voted Millage per $1,000 |
| 4f. Water management district | District Levy .3000 per $1,000 (4f) |
| | Basin per $1,000 |

**Are you going to adjust adopted millage?**
- [ ] YES
- [ ] NO

*If No, STOP HERE, Sign and Submit.*

Continued on page 2
<table>
<thead>
<tr>
<th>Taxing Authority:</th>
<th>DR-422 R. 5/13 Page 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS</td>
<td>may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)</td>
</tr>
<tr>
<td>5. Unadjusted gross ad valorem proceeds</td>
<td>$</td>
</tr>
<tr>
<td>(Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000)</td>
<td></td>
</tr>
<tr>
<td>6. Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%)</td>
<td>per $1000</td>
</tr>
<tr>
<td>(Line 5 divided by Line 2 multiplied by 1,000)</td>
<td></td>
</tr>
<tr>
<td>MSTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS</td>
<td>may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)</td>
</tr>
<tr>
<td>7. Unadjusted gross ad valorem proceeds</td>
<td>$</td>
</tr>
<tr>
<td>(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)</td>
<td></td>
</tr>
<tr>
<td>8. Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%)</td>
<td>per $1000</td>
</tr>
<tr>
<td>(Line 7 divided by Line 2 multiplied by 1,000)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Taxing Authority Certification</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature of Chief Administrative Officer:</td>
<td>Date:</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Title:</td>
<td>Contact Name and Contact Title:</td>
</tr>
<tr>
<td>Mailing Address:</td>
<td>Physical Address:</td>
</tr>
<tr>
<td>City, State, Zip:</td>
<td>Phone Number:</td>
</tr>
<tr>
<td>Fax Number:</td>
<td></td>
</tr>
</tbody>
</table>

**INSTRUCTIONS**

**SECTION I: Property Appraiser**

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

**SECTION II: Taxing Authority**

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-487, Certification of Compliance, to the Department of Revenue at the address below. Send separately if the DR-487 was previously sent to the Department.
   Florida Department of Revenue
   Property Tax Oversight - TRIM Section
   P. O. Box 3000
   Tallahassee, Florida 32315 - 3000

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

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

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

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

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

All TRIM forms for taxing authorities are available on our website at http://floridarevenue.com/property/Pages/TRIM.aspx
DR-422, Category D:  
For Water Management Districts with no basins – Example 35

CERTIFICATION OF FINAL TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
<th>Is VAB still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

**Principal Authority:**
- Example 35 - Water Management District w/o Basins 4 of 4

**Taxing Authority:**
- Check type:
  - School District
  - County
  - Municipality
  - Independent Special District
  - Water Management District

**SECTION I: COMPLETED BY PROPERTY APPRAISER**

1. Current year gross taxable value from Line 4, Form DR-420
   - $542,808,250 (1)

2. Final current year gross taxable value from Form DR-403 Series
   - $546,885,203 (2)

3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100)
   - 0.75 % (3)

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

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

**SIGN HERE**
- Signature of Property Appraiser: [signature]
- Date: [date]

**SECTION II: COMPLETED BY TAXING AUTHORITY**

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.

If this portion of the form is not completed in full your taxing authority will be denied TRM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or -0-.

**Non-Voted Operating Millage Rate (from resolution or ordinance)**

| 4a. County or municipal principal taxing authority | per $1,000 | (4a) |
| 4b. Dependent special district | per $1,000 | (4b) |
| 4c. Municipal service taxing unit (MSTU) | per $1,000 | (4c) |
| 4d. Independent Special District | per $1,000 | (4d) |
| 4e. School district | Required Local Effort | per $1,000 | (4e) |
| | Capital Outlay | per $1,000 |
| | Discretionary Operating | per $1,000 |
| | Discretionary Capital Improvement | per $1,000 |
| | Additional Voted Millage | per $1,000 |
| 4f. Water management district | District Levy | per $1,000 | (4f) |
| | Basin | per $1,000 |

**Are you going to adjust adopted millage?**
- [ ] YES
- [ ] NO

*If No, STOP HERE, Sign and Submit.*

Continued on page 2
<table>
<thead>
<tr>
<th>Taxing Authority:</th>
<th>DR-422</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>R. S/13</td>
</tr>
<tr>
<td></td>
<td>Page 2</td>
</tr>
</tbody>
</table>

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

5. Unadjusted gross ad valorem proceeds  
   \[\text{Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000}\]  
   $ \hspace{1cm} (5)$

6. Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%)  
   \[\text{Line 5 divided by Line 2, multiplied by 1,000}\]  
   per $1000 \hspace{1cm} (6)$

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

7. Unadjusted gross ad valorem proceeds  
   \[\text{Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000}\]  
   $ \hspace{1cm} (7)$

8. Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%)  
   \[\text{Line 7 divided by Line 2, multiplied by 1,000}\]  
   per $1000 \hspace{1cm} (8)$

<table>
<thead>
<tr>
<th>Taxing Authority Certification</th>
<th>I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature of Chief Administrative Officer:</td>
<td>Date:</td>
</tr>
<tr>
<td>Title:</td>
<td>Contact Name and Contact Title:</td>
</tr>
<tr>
<td>Mailing Address:</td>
<td>Physical Address:</td>
</tr>
<tr>
<td>City, State, Zip:</td>
<td>Phone Number:</td>
</tr>
</tbody>
</table>

**INSTRUCTIONS**

**SECTION I: Property Appraiser**

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

**SECTION II: Taxing Authority**

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

   Florida Department of Revenue  
   Property Tax Oversight - TRIM Section  
   P. O. Box 9000  
   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](http://floridarevenue.com/property/Pages/TRIM.aspx)
DR-422, Category D:
For water management districts with basins for each county’s district millage rate – Example 36

CERTIFICATION OF FINAL TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
<th>Is VAB still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

Principal Authority:
Example 36 - Water Management District w/Basins 1 of 4

Taxing Authority:

SECTION I : COMPLETED BY PROPERTY APPRAISER

1. Current year gross taxable value from Line 4, Form DR-420
   $ 59,179,896 (1)
2. Final current year gross taxable value from Form DR-403 Series
   $ 59,125,345 (2)
3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100)
   -0.9 % (3)

The taxing authority must complete this form and return it to the property appraiser by

SIGN HERE

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

Signature of Property Appraiser: __________________________ Date: ____________

SECTION II : COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.

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

Non-Voted Operating Millage Rate (from resolution or ordinance)

<table>
<thead>
<tr>
<th></th>
<th>per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>4a. County or municipal principal taxing authority</td>
<td>(4a)</td>
</tr>
<tr>
<td>4b. Dependent special district</td>
<td>(4b)</td>
</tr>
<tr>
<td>4c. Municipal service taxing unit (MSTU)</td>
<td>(4c)</td>
</tr>
<tr>
<td>4d. Independent Special District</td>
<td>(4d)</td>
</tr>
<tr>
<td>4e. School district Required Local Effort</td>
<td>(4e)</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>per $1,000</td>
</tr>
<tr>
<td>Discretionary Operating</td>
<td>per $1,000</td>
</tr>
<tr>
<td>Discretionary Capital Improvement</td>
<td>per $1,000</td>
</tr>
<tr>
<td>Additional Voted Millage</td>
<td>per $1,000</td>
</tr>
<tr>
<td>4f. Water management district District Levy</td>
<td>(4f)</td>
</tr>
<tr>
<td>Basin</td>
<td>$2390</td>
</tr>
</tbody>
</table>

*Are you going to adjust adopted millage?*  
[ ] YES  [ ] NO  
*If No, STOP HERE, Sign and Submit.*

Continued on page 2
Taxing Authority:

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

5. Unadjusted gross ad valorem proceeds
   (Line 1 multiplied by Line 4a, 4c, or 4d as applicable, 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)

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

7. Unadjusted gross ad valorem proceeds
   (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) $ (7)

8. Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%)
   (Line 7 divided by Line 2, multiplied by 1,000) per $1000 (8)

**INSTRUCTIONS**

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-467, Certification of Compliance, to the Department of Revenue at the address below. Send separately if the DR-467 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
DR-422, Category D:
For water management districts with basins for each county’s district millage rate – Example 37

CERTIFICATION OF FINAL TAXABLE VALUE

Year: County: Is VAB still in session? Yes No

Principal Authority:
Example 37 - Water Management District w/Basins 2 of 4
Check type:
- School District
- County
- Municipality
- Independent Special District
- Water Management District

Taxing Authority:
Check type:
- Principal Authority
- MSTU
- Dependent Special District
- Water Management District Barn

SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year gross taxable value from Line 4, Form DR-420 $16,001,663,573 (1)
2. Final current year gross taxable value from Form DR-403 Series $16,000,238,475 (2)
3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100) -0.01 % (3)

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

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

SIGN HERE
Signature of Property Appraiser:
Date:

SECTION II: COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.
If this portion of the form is not completed in full your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or -0-.

Non-Voted Operating Millage Rate (from resolution or ordinance)

4a. County or municipal principal taxing authority per $1,000 (4a)
4b. Dependent special district per $1,000 (4b)
4c. Municipal service taxing unit (MSTU) per $1,000 (4c)
4d. Independent Special District per $1,000 (4d)
4e. School district Required Local Effort per $1,000 (4e)
Capital Outlay per $1,000
Discretionary Operating per $1,000
Discretionary Capital Improvement per $1,000

Additional Voted Millage per $1,000

4f. Water management district District Levy per $1,000 (4f)
Basin 2390 per $1,000

Are you going to adjust adopted millage? YES NO
If No, STOP HERE, Sign and Submit.

Continued on page 2
<table>
<thead>
<tr>
<th>Taxing Authority</th>
<th>DR-422</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>R. 5/13</td>
</tr>
<tr>
<td></td>
<td>Page 2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1% . (s. 200.065(6), F.S.)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>5.</strong> Unadjusted gross ad valorem proceeds</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>(Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000)</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td><strong>6.</strong> Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%)</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>(Line 5 divided by Line 2 multiplied by 1,000)</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>MSTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)</td>
</tr>
<tr>
<td>---------------------------------------------------------------</td>
</tr>
<tr>
<td><strong>7.</strong> Unadjusted gross ad valorem proceeds</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td><strong>8.</strong> Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%)</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>(Line 7 divided by Line 2, multiplied by 1,000)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>SIGN</strong> Taxing Authority Certification</th>
<th><strong>HERE</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature of Chief Administrative Officer :</td>
<td>Date :</td>
</tr>
<tr>
<td>Title :</td>
<td>Contact Name and Contact Title :</td>
</tr>
<tr>
<td>Mailing Address :</td>
<td>Physical Address :</td>
</tr>
<tr>
<td>City, State, Zip :</td>
<td>Phone Number :</td>
</tr>
</tbody>
</table>

**INSTRUCTIONS**

**SECTION I: Property Appraiser**

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

**SECTION II: Taxing Authority**

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-487, Certification of Compliance, to the Department of Revenue at the address below. Send separately if the DR-487 was previously sent to the Department.
   
| Florida Department of Revenue |
| Property Tax Oversight - TRIM Section |
| P. O. Box 3000 |
| Tallahassee, Florida 32315 - 3000 |

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

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

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

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

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

All TRIM forms for taxing authorities are available on our website at [http://floridarevenue.com/property/Pages/TRIM.aspx](http://floridarevenue.com/property/Pages/TRIM.aspx)
DR-422, Category D:
For water management districts with basins for each county’s district millage rate - Example 38

CERTIFICATION OF FINAL TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
<th>Is VAB still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Principal Authority:  
Example 38 - Water Management District w/Basins 3 of 4

Taxing Authority:  
Checktype:  
- Principal Authority
- Dependent Special District
- Water Management District Basin

SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year gross taxable value from Line 4, Form DR-420  
   $ 1,029,182,440 (1)
2. Final current year gross taxable value from Form DR-403 Series  
   $ 1,035,465,238 (2)
3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100)  
   6.1% (3)

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

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

Signature of Property Appraiser:  
Date:  

SECTION II: COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.

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

<table>
<thead>
<tr>
<th>Non-Voted Operating Millage Rate (from resolution or ordinance)</th>
</tr>
</thead>
<tbody>
<tr>
<td>4a. County or municipal principal taxing authority per $1,000 (4a)</td>
</tr>
<tr>
<td>4b. Dependent special district per $1,000 (4b)</td>
</tr>
<tr>
<td>4c. Municipal service taxing unit (MSTU) per $1,000 (4c)</td>
</tr>
<tr>
<td>4d. Independent Special District per $1,000 (4d)</td>
</tr>
<tr>
<td>4e. School district Required Local Effort per $1,000 (4e)</td>
</tr>
<tr>
<td>Capital Outlay per $1,000</td>
</tr>
<tr>
<td>Discretionary Operating per $1,000</td>
</tr>
<tr>
<td>Discretionary Capital improvement per $1,000</td>
</tr>
<tr>
<td>4f. Water management district District Levy per $1,000 (4f)</td>
</tr>
<tr>
<td>Basin .3900 per $1,000</td>
</tr>
</tbody>
</table>

Are you going to adjust adopted millage?  
[ ] YES  [ ] NO  
If No, STOP HERE, Sign and Submit.

Continued on page 2
### Taxing Authority:

<table>
<thead>
<tr>
<th>COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS</th>
<th>May adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>5. Unadjusted gross ad valorem proceeds</td>
<td></td>
</tr>
<tr>
<td><em>(Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000)</em></td>
<td></td>
</tr>
<tr>
<td>$</td>
<td>(5)</td>
</tr>
</tbody>
</table>
| 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) |
| MSTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS | May adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.) |
| 7. Unadjusted gross ad valorem proceeds |
| *(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)* |
| $ | (7) |
| 8. Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%)
| *(Line 7 divided by Line 2 multiplied by 1,000)* |
| per $1000 | (8) |

---

### Taxing Authority Certification

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

**SIGN**

<table>
<thead>
<tr>
<th>Signature of Chief Administrative Officer</th>
<th>Date</th>
</tr>
</thead>
</table>

**HERE**

<table>
<thead>
<tr>
<th>Title</th>
<th>Contact Name and Contact Title</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Mailing Address</th>
<th>Physical Address</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>City, State, Zip</th>
<th>Phone Number</th>
<th>Fax Number</th>
</tr>
</thead>
</table>

---

### INSTRUCTIONS

**SECTION I: Property Appraiser**

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

**SECTION II: Taxing Authority**

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

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

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

Counts, 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](http://floridarevenue.com/property/Pages/TRIM.aspx)
DR-422, Category D:
For water management districts with basins for each county’s district millage rate – Example 39

CERTIFICATION OF FINAL TAXABLE VALUE

Year: County: Is VAB still in session? No

Principal Authority:
Example 39 - Water Management District w/Basins 4 of

Taxing Authority:

SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year gross taxable value from Line 4, Form DR-420 $ 19,942,062,740 (1)
2. Final current year gross taxable value from Form DR-403 Series $ 19,965,234,089 (2)
3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100) .12 % (3)

The taxing authority must complete this form and return it to the property appraiser by time date

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

Signature of Property Appraiser:
Date:

SECTION II: COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.063(2)(d), F.S.
If this portion of the form is not completed in full your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or -0-.

Non-Voted Operating Millage Rate (from resolution or ordinance)

4a. County or municipal principal taxing authority per $1,000 (4a)
4b. Dependent special district per $1,000 (4b)
4c. Municipal service taxing unit (MSTU) per $1,000 (4c)
4d. Independent Special District per $1,000 (4d)
4e. School district Required Local Effort per $1,000 (4e)
Capital Outlay per $1,000
Discretionary Operating per $1,000
Discretionary Capital Improvement per $1,000
Additional Voted Millage per $1,000
4f. Water management district District Levy per $1,000 (4f)
Basin .2390 per $1,000

Are you going to adjust adopted millage? YES NO

If No, STOP HERE, Sign and Submit.

Continued on page 2
COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

5. Unadjusted gross ad valorem proceeds
   \((\text{Line 1 multiplied by Line 4a, 4c, or 4d as applicable, divided by 1,000})\)
   $ \hline 5

6. Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%)\n   \((\text{Line 5 divided by Line 2 multiplied by 1,000})\)
   per $1000 \hline 6

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

7. Unadjusted gross ad valorem proceeds
   \((\text{Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000})\)
   $ \hline 7

8. Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%)
   \((\text{Line 7 divided by Line 2, multiplied by 1,000})\)
   per $1000 \hline 8

INSTRUCTIONS

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

SECTION II: Taxing Authority
1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-487, Certification of Compliance, to the Department of Revenue at the address below. Send separately if the DR-487 was previously sent to the Department.
   Florida Department of Revenue
   Property Tax Oversight - TRIM Section
   P. O. Box 3000
   Tallahassee, Florida 32315 - 3000

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

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

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

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

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

All TRIM forms for taxing authorities are available on our website at
http://floridarevenue.com/property/Pages/TRIM.aspx
DR-422, Category D:
For water management districts with basins for each county’s district millage rate – Example 40

CERTIFICATION OF FINAL TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
<th>Is VAB still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Example 40 - Water Management District w/Basins 1 of 2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxing Authority:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Checktype:
- School District
- County
- Municipality
- Independent Special District
- Water Management District
- MSTU
- Water Management District Basin

SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year gross taxable value from Line 4, Form DR-420
   $59,179,896 (1)
2. Final current year gross taxable value from Form DR-403 Series
   $59,185,276 (2)
3. Percentage of change in taxable value
   (Line 2 divided by Line 1, minus 1, multiplied by 100)
   0.01% (3)

The taxing authority must complete this form and return it to the property appraiser by 

SIGN HERE

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

Date:

SECTION II: COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.

If this portion of the form is not completed in full your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or ‘–’. Non-Voted Operating Millage Rate (from resolution or ordinance)

| 4a. County or municipal principal taxing authority | per $1,000 | (4a) |
| 4b. Dependent special district | per $1,000 | (4b) |
| 4c. Municipal service taxing unit (MSTU) | per $1,000 | (4c) |
| 4d. Independent Special District | per $1,000 | (4d) |
| 4e. School district Required Local Effort | per $1,000 | (4e) |
|  | Capital Outlay | per $1,000 |
|  | Discretionary Operating | per $1,000 |
|  | Discretionary Capital Improvement | per $1,000 |
| 4f. Water management district | per $1,000 | (4f) |
|  | Additional Voted Millage | per $1,000 |
|  | Basin | per $1,000 |

Are you going to adjust adopted millage? YES NO

If No, STOP HERE, Sign and Submit.

Continued on page 2
### COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS
May adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1% (s. 200.065(6), F.S.)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.</td>
<td>Unadjusted gross ad valorem proceeds</td>
<td>(Line 1 multiplied by Line 4a, 4c, or 4d as applicable, divided by 1,000)</td>
<td>$</td>
</tr>
<tr>
<td>6.</td>
<td>Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%)</td>
<td>(Line 5 divided by Line 2 multiplied by 1,000)</td>
<td>per $1000</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.</td>
<td>Unadjusted gross ad valorem proceeds</td>
<td>(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)</td>
<td>$</td>
</tr>
<tr>
<td>8.</td>
<td>Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%)</td>
<td>(Line 7 divided by Line 2, multiplied by 1,000)</td>
<td>per $1000</td>
</tr>
</tbody>
</table>

---

**Taxing Authority Certification**

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

<table>
<thead>
<tr>
<th>Signature of Chief Administrative Officer</th>
<th>Date</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Title</th>
<th>Contact Name and Contact Title</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Mailing Address</th>
<th>Physical Address</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>City, State, Zip</th>
<th>Phone Number</th>
<th>Fax Number</th>
</tr>
</thead>
</table>

---

**INSTRUCTIONS**

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

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

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

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

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

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

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

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

All TRIM forms for taxing authorities are available on our website at [http://floridarevenuea.com/property/Pages/TRIM.aspx](http://floridarevenuea.com/property/Pages/TRIM.aspx)
DR-422, Category D:
For water management districts with basins for each county’s district millage rate - Example 41

CERTIFICATION OF FINAL TAXABLE VALUE

Year:          County:          Is VAB still in session?  Yes  No

Principal Authority:
Example 41 - Water Management District w/Basins 2 of 2
Check type:
☐ School District  ☑ Independent Special District  ☐ Water Management District

Taxing Authority:
Check type:
☐ Principal Authority  ☐ MSTU  ☑ Independent Special District  ☐ Water Management District Basin

SECTION I: COMPLETED BY PROPERTY APPRAISER
1. Current year gross taxable value from Line 4, Form DR-420 $1,029,182,440 (1)
2. Final current year gross taxable value from Form DR-403 Series $1,045,236,485 (2)
3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100) 1.56% (3)

The taxing authority must complete this form and return it to the property appraiser by

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

SIGN HERE
Signature of Property Appraiser:
Date:

SECTION II: COMPLETED BY TAXING AUTHORITY
MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.
If this portion of the form is not completed in full year taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or -0-.

Non-Voted Operating Millage Rate (from resolution or ordinance)
4a. County or municipal principal taxing authority per $1,000 (4a)
4b. Dependent special district per $1,000 (4b)
4c. Municipal service taxing unit (MSTU) per $1,000 (4c)
4d. Independent Special District per $1,000 (4d)
4e. School district Required Local Effort per $1,000 (4e)
   - Capital Outlay per $1,000
   - Discretionary Operating per $1,000
   - Discretionary Capital Improvement per $1,000

Additional Voted Millage per $1,000

4f. Water management district District Levy per $1,000 (4f)
   - Basin 2580 per $1,000

Are you going to adjust adopted millage? ☐ YES  ☐ NO
If No, STOP HERE, Sign and Submit.

Continued on page 2
<table>
<thead>
<tr>
<th>Taxing Authority Certification</th>
<th>Dr-422 R.S.13 Page 2</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS</strong> may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.</td>
<td>Unadjusted gross ad valorem proceeds</td>
<td>$ \times \frac{(Line\ 4b,\ 4c,\ or\ 4d\ as\ applicable)}{1,000}$</td>
<td>$ (5) $</td>
</tr>
<tr>
<td>6.</td>
<td>Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%)</td>
<td>$ \times \frac{Line\ 5}{Line\ 2} \times 1,000$</td>
<td>per $1000 (6) $</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.</td>
<td>Unadjusted gross ad valorem proceeds</td>
<td>$ \times \frac{(Line\ 4b,\ 4c,\ or\ 4d\ as\ applicable)}{1,000}$</td>
<td>$ (7) $</td>
</tr>
<tr>
<td>8.</td>
<td>Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%)</td>
<td>$ \times \frac{Line\ 7}{Line\ 2} \times 1,000$</td>
<td>per $1000 (8) $</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Signature of Chief Administrative Officer</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Title</th>
<th>Contact Name and Contact Title</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Mailing Address</th>
<th>Physical Address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>City, State, Zip</th>
<th>Phone Number</th>
<th>Fax Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**INSTRUCTIONS**

**SECTION I: Property Appraiser**

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

**SECTION II: Taxing Authority**

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

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

All taxing authorities must complete Line 4, millages adopted by resolution/ordinance at final budget hearing. Counties, municipalities, schools, and water management districts may complete Line 5 and Line 6 only when Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

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

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

All 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](http://floridarevenue.com/property/Pages/TRIM.aspx)
Compliance Submission

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 includes:

1. Certification of Taxable Value (Form DR-420)
   
   A. Certify the original Form DR-420 to the property appraiser.
   
   B. The property appraiser forwards the original Form DR-420 to the Department.
   
   C. Include a copy of Form DR-420 in the TRIM certification package.
   
   *Please note items B and C apply to counties and taxing authorities not using the electronic TRIM (eTRIM) certification process.

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 published internet ad 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 from the newspaper 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. **Certification of Final Taxable Value** (Form DR-422)

   A. Certify the original Form DR-422 to the property appraiser within three days of receipt.
   B. The property appraiser forwards the original Form DR-422 to the Department.
   C. Include a copy of Form DR-422 in the TRIM compliance package if you received it from the property appraiser before certifying TRIM compliance.
   D. If you have completed all the documentation except Form DR-422, certify TRIM compliance and forward Form DR-422 when the property appraiser receives it.
   E. If you receive Form DR-422 after certifying the TRIM compliance package, certify the original to the property appraiser and send a copy to the Department.
   F. Do not delay certifying TRIM compliance within 30 days of the final hearing.

* Please note items B and C apply to counties and taxing authorities not using the electronic TRIM (eTRIM) certification process.

7. 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.
Electronic Submission of TRIM Compliance Package

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

1. Include the Taxing Authority Number (that is provided to you by the TRIM section), Taxing Authority Name, and “TRIM Compliance Package” in the subject line

2. The package must include:
   a. Certification of Compliance (Form DR-487)
   b. Millage and/or ordinance adopting the final millage rate
   c. Millage and/or ordinance adopting the final budget
   d. Entire page of the newspaper for ALL TRIM advertisements
   e. Proof of publications from the newspaper for ALL TRIM advertisements
   f. If you used mailed notices in lieu of newspaper advertisements, you must include a copy of the mailed notices and proof of mailing from the post office

Electronic submission email address: ptotrimpackages@floridarevenue.com
Non-Compliance and Remedies

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.
NOTICE OF PROPOSED TAX INCREASE

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 ___ (name of taxing authority) ____ will soon consider a measure to increase its property tax levy.

Last year’s property tax levy:
A. Initially proposed tax levy .......................................................... $___________
B. Less tax reductions due to Value Adjustment Board and other assessment changes ........................................ $___________
C. Actual property tax levy ............................................................... $___________

This year’s proposed tax levy ......................................................... $___________

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

![NOTICE OF PROPOSED TAX INCREASE](image)

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 *(name of taxing authority)* will soon consider a measure to increase its property tax levy.

**Last year's property tax levy:**
- **A.** Initially proposed tax levy .................................................. $___________
- **B.** Less tax reductions due to Value Adjustment Board and other assessment changes ........................................... $___________
- **C.** Actual property tax levy ................................................................. $___________

**This year's proposed tax levy** .......................................................... $___________

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

(DATE)

(TIME)

at

(MEETING PLACE)

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

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

The taxing authority must hold the hearing two to five days after the ads appear in the newspaper.
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
Notice of Tax Impact of Value Adjustment Board (Form DR-529)

NOTICE

TAX IMPACT OF VALUE ADJUSTMENT BOARD

[blank] County [blank] Tax Year [ ] [ ] [ ]

Members of the Board

Honorable Board of County Commissioners, District No.
Honorable Board of County Commissioners, District No.
Honorable School Board, District No.
Citizen Member Business owner within the school district
Citizen Member Homestead property owner

The Value Adjustment Board (VAB) meets each year to hear petitions and make decisions relating to property tax assessments, exemptions, classifications, and tax deferrals.

<table>
<thead>
<tr>
<th>Type of Property</th>
<th>Number of Parcels</th>
<th>Reduction in County Taxable Value Due to Board Actions</th>
<th>Shift in Taxes Due to Board Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Exemptions</td>
<td>Assessments*</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Granted</td>
<td>Requested Reduced Requested Withdrawn or settled</td>
<td></td>
</tr>
<tr>
<td>Residential</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Commercial</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Industrial and miscellaneous</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Agricultural or classified use</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>High-water recharge</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Historic commercial or nonprofit</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Business machinery and equipment</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Vacant lots and acreage</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>TOTALS</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

All values should be county taxable values. School and other taxing authority values may differ.

*Include transfer of assessment difference (portability) requests.

If you have a question about these actions, contact the Chair or the Clerk of the Value Adjustment Board.

Chair’s name

Phone ext.

Clerk’s name

Phone ext.
Special District Information

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.).
Florida Statutes and Florida Administrative Code

Florida Statutes
Method of fixing millage ........................................................................................................... 200.065

Florida Administrative Code
Truth in Millage (TRIM) Compliance ...................................................................................... 12D-17
General TRIM Information

Fax Information

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

Do not submit the TRIM compliance package by fax.

TRIM packages should be submitted electronically to the Department to ptotrmpackagges@floridarevenue.com

Fax Number: (850) 617-6115
Department of Revenue TRIM Compliance Section

<table>
<thead>
<tr>
<th>TRIM Staff</th>
<th>Phone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wyatt Peters</td>
<td>(850) 617-8921</td>
</tr>
<tr>
<td>Kendall Tolbert</td>
<td>(850) 617-8861</td>
</tr>
<tr>
<td>Breauna Hines</td>
<td>(850) 617-8923</td>
</tr>
<tr>
<td>Roberta Epp</td>
<td>(850) 617-8890</td>
</tr>
<tr>
<td>Dianne Porter</td>
<td>(850) 617-8920</td>
</tr>
</tbody>
</table>

Email: trim@floridarevenue.com

Package Submission Email: ptotrimpackages@floridarevenue.com

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

Fax Number (850) 617-6115

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

Physical Address (certified and overnight deliveries)
Florida Department of Revenue
Property Tax Oversight
TRIM Compliance Section
2450 Shumard Oak Blvd.
Room 2-3200
Tallahassee, FL 32399-0216
## TRIM Forms List

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

CERTIFICATION OF TAXABLE VALUE

Year : County :
Principal Authority : Taxing Authority :

SECTION I : COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value of real property for operating purposes

2. Current year taxable value of personal property for operating purposes

3. Current year taxable value of centrally assessed property for operating purposes

4. Current year gross taxable value for operating purposes

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

7. Prior year final gross taxable value from prior year applicable Form DR-403 series

8. Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TF) attached. If none, enter 0

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

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

SECTION II : COMPLETED BY TAXING AUTHORITY

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

10. Prior year operating millage levy (If prior year millage was adjusted then use adjusted millage from Form DR-422) per $1,000

11. Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000)

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 Line 6c or Line 7c for all DR-420TF forms)

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

14. Dedicated increment value, if any (Sum of either Line 8b or Line 7c for all DR-420TF forms)

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

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

17. Current year proposed operating millage rate per $1,000

18. Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000)

Continued on page 2
<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>19.</td>
<td>TYPE of principal authority (check one)</td>
<td>☐ County</td>
<td>☐ Independent Special District</td>
<td>(19)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>☐ Municipality</td>
<td>☐ Water Management District</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td>Applicable taxing authority (check one)</td>
<td>☐ Principal Authority</td>
<td>☐ Dependent Special District</td>
<td>(20)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>☐ MSTU</td>
<td>☐ Water Management District Basin</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21.</td>
<td>Is millage levied in more than one county? (check one)</td>
<td>☐ Yes</td>
<td>☐ No</td>
<td>(21)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### DEPENDENT SPECIAL DISTRICTS AND MSTUs

22. 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)* $ (22)

23. Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)* per $1,000 (23)

24. Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)* $ (24)

25. Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)* $ (25)

26. Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)* per $1,000 (26)

27. Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, minus 1, multiplied by 100)* % (27)

<table>
<thead>
<tr>
<th>First public budget hearing</th>
<th>Date:</th>
<th>Time:</th>
<th>Place:</th>
</tr>
</thead>
</table>

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

Signature of Chief Administrative Officer: Date:

Title: Contact Name and Contact Title:  

Mailing Address: Physical Address:  

City, State, Zip: Phone Number: Fax Number:

Instructions on page 3
CERTIFICATION OF TAXABLE VALUE
INSTRUCTIONS

“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 198.403(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 198.403 (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
# Certification of Voted Debt Millage DR-420DEBT

**CERTIFICATION OF VOTED DEBT MILLAGE**

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority</td>
<td>Taxing Authority</td>
</tr>
<tr>
<td>Levy Description</td>
<td></td>
</tr>
</tbody>
</table>

## SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value of real property for operating purposes $ (1)
2. Current year taxable value of personal property for operating purposes $ (2)
3. Current year taxable value of centrally assessed property for operating purposes $ (3)
4. Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)* $ (4)

**SIGN HERE** Property Appraiser Certification

I certify the taxable values above are correct to the best of my knowledge.

Signature of Property Appraiser: ____________________________
Date: ____________

## SECTION II: COMPLETED BY TAXING AUTHORITY

5. Current year proposed voted debt millage rate per $1,000 (5)
6. Current year proposed millage voted for 2 years or less under s. 9(b) Article VII, State Constitution per $1,000 (6)

**SIGN HERE** Taxing Authority Certification

I certify the proposed millages and rates are correct to the best of my knowledge.

Signature of Chief Administrative Officer: ____________________________
Date: ____________

Title: ____________________________
Contact Name and Contact Title: ____________________________
Mailing Address: ____________________________
Physical Address: ____________________________
City, State, Zip: ____________________________
Phone Number: ____________________________
Fax Number: ____________________________

## INSTRUCTIONS

Property appraisers must complete and sign Section I of this form with the DR-420, Certification of Taxable Value, and DR-420S, Certification of School Taxable Value, and provide it to all taxing authorities levying a
- Voted debt service millage levied under Section 12, Article VII of the State Constitution or
- Millage voted for two years or less under s. 9(b), Article VII of the State Constitution

**Section I: Property Appraiser**

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

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

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

**Section II: Taxing Authority**

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

If a DR-420DEBT wasn't received for any
- Voted debt service millages or
- Millages voted for two years or less
contact the property appraiser as soon as possible and request a DR-420DEBT.

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

All TRIM forms for taxing authorities are available on our website at [http://floridarevenue.com/property/Pages/TRIM.aspx](http://floridarevenue.com/property/Pages/TRIM.aspx)
# Tax Increment Adjustment Worksheet DR-420TIF

**Year:**

**County:**

**Principal Authority:**

**Taxing Authority:**

**Community Redevelopment Area:**

**Base Year:**

## SECTION I: COMPLETED BY PROPERTY APPRAISER

1. **Current year taxable value in the tax increment area** $ (1)

2. **Base year taxable value in the tax increment area** $ (2)

3. **Current year tax increment value** *(Line 1 minus Line 2)* $ (3)

4. **Prior year Final taxable value in the tax increment area** $ (4)

5. **Prior year tax increment value** *(Line 4 minus Line 2)* $ (5)

<table>
<thead>
<tr>
<th>Property Appraiser Certification</th>
<th>I certify the taxable values above are correct to the best of my knowledge.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature of Property Appraiser</td>
<td>Date</td>
</tr>
</tbody>
</table>

## SECTION II: COMPLETED BY TAXING AUTHORITY

6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:

6a. **Enter the proportion on which the payment is based.** % (6a)

6b. **Dedicated increment value** *(Line 3 multiplied by the percentage on Line 6a)* $ (6b)

6c. **Amount of payment to redevelopment trust fund in prior year** $ (6c)

7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:

7a. **Amount of payment to redevelopment trust fund in prior year** $ (7a)

7b. **Prior year operating millage levy from Form DR-420, Line 10** per $1,000 (7b)

7c. **Taxes levied on prior year tax increment value** *(Line 5 multiplied by Line 7b, divided by 1,000)* $ (7c)

7d. **Prior year payment as proportion of taxes levied on increment value** *(Line 7a divided by Line 7c, multiplied by 100)* % (7d)

7e. **Dedicated increment value** *(Line 3 multiplied by the percentage on Line 7d)* $ (7e)

<table>
<thead>
<tr>
<th>Taxing Authority Certification</th>
<th>I certify the calculations, millages and rates are correct to the best of my knowledge.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature of Chief Administrative Officer</td>
<td>Date</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Title:</th>
<th>Contact Name and Contact Title:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Mailing Address:</th>
<th>Physical Address:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>City, State, Zip:</th>
<th>Phone Number:</th>
<th>Fax Number:</th>
</tr>
</thead>
</table>
TAX INCREMENT ADJUSTMENT WORKSHEET
INSTRUCTIONS

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

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

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

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

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

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

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

- Example 2.
  Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year’s payment and tax increment value to reach the current year’s dedicated increment value.

Section I: Property Appraiser

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

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

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

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

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

Section II: Taxing Authority

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

Additional Instructions for Lines 6 and 7

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

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

All TRIM forms for taxing authorities are available on our website at http://floridarevenue.com/property/Pages/TRIM.aspx
### Maximum Millage Levy Calculation Preliminary Disclosure DR-420MMP

**For municipal governments, counties, and special districts**

<table>
<thead>
<tr>
<th>Year: 2022</th>
<th>County:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority:</td>
<td>Taxing Authority:</td>
</tr>
</tbody>
</table>

1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years? [ ] Yes [ ] No (1)

   **IF YES**, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.

2. Current year rolled-back rate from Current Year Form DR-420, Line 16 per $1,000 (2)

3. Prior year maximum millage rate with a majority vote from 2021 Form DR-420MMP, Line 13 per $1,000 (3)

4. Prior year operating millage rate from Current Year Form DR-420, Line 10 per $1,000 (4)

   **If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.**

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)* $ (6)

7. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12 $ (7)

8. Adjusted prior year ad valorem proceeds with majority vote *(Line 6 minus Line 7)* $ (8)

9. Adjusted current year taxable value from Current Year form DR-420 Line 15 $ (9)

10. Adjusted current year rolled-back rate *(Line 8 divided by Line 9, multiplied 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)* per $1,000 (11)

12. Adjustment for change in per capita Florida personal income *(See Line 12 Instructions)* 1.0613 (12)

13. Majority vote maximum millage rate allowed *(Line 11 multiplied by Line 12)* per $1,000 (13)

14. Two-thirds vote maximum millage rate allowed *(Multiply Line 13 by 1.10)* per $1,000 (14)

15. Current year proposed millage rate per $1,000 (15)

16. **Minimum vote required to levy proposed millage**: (Check one)
   - a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. **Enter Line 13 on Line 17.**
   - b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. **Enter Line 15 on Line 17.**
   - c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. **Enter Line 15 on Line 17.**
   - d. Referendum: The maximum millage rate is equal to the proposed rate. **Enter Line 15 on Line 17.**

17. The selection on Line 16 allows a maximum millage rate of *(Enter rate indicated by choice on Line 16)* per $1,000 (17)

18. Current year gross taxable value from Current Year Form DR-420, Line 4 $ (18)

Continued on page 2
**Taxing Authority:**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>19.</td>
<td>Current year proposed taxes <em>(Line 15 multiplied by Line 18, divided by 1,000)</em></td>
<td>$</td>
</tr>
<tr>
<td>20.</td>
<td>Total taxes levied at the maximum millage rate <em>(Line 17 multiplied by Line 18, divided by 1,000)</em></td>
<td>$</td>
</tr>
</tbody>
</table>

**DEPENDENT SPECIAL DISTRICTS AND MSTUs**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>21.</td>
<td>Enter the current year proposed taxes of all dependent special districts &amp; MSTUs levying a millage <em>(The sum of all Lines 19 from each district's Form DR-420MM-P)</em></td>
<td>$</td>
</tr>
<tr>
<td>22.</td>
<td>Total current year proposed taxes <em>(Line 19 plus Line 21)</em></td>
<td>$</td>
</tr>
</tbody>
</table>

**Total Maximum Taxes**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>23.</td>
<td>Enter the taxes at the maximum millage of all dependent special districts &amp; MSTUs levying a millage <em>(The sum of all Lines 20 from each district's Form DR-420MM-P)</em></td>
<td>$</td>
</tr>
<tr>
<td>24.</td>
<td>Total taxes at maximum millage rate <em>(Line 20 plus Line 23)</em></td>
<td>$</td>
</tr>
</tbody>
</table>

**Total Maximum Versus Total Taxes Levied**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>YES</th>
<th>NO</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>25.</td>
<td>Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Taxing Authority Certification**

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

**SIGN HERE**

<table>
<thead>
<tr>
<th>Title :</th>
<th>Contact Name and Contact Title :</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mailing Address :</td>
<td>Physical Address :</td>
</tr>
<tr>
<td>City, State, Zip :</td>
<td>Phone Number :</td>
</tr>
<tr>
<td>Fax Number :</td>
<td></td>
</tr>
</tbody>
</table>

*Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.*

Instructions on page 3
MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE
INSTRUCTIONS

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 2022 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 2021 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 2021 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
## Maximum Millage Levy Calculation Final Disclosure DR-420MM

**MAXIMUM MILLAGE LEVY CALCULATION**  
**FINAL DISCLOSURE**

For municipal governments, counties, and special districts

<table>
<thead>
<tr>
<th>Year:</th>
<th>2022</th>
</tr>
</thead>
</table>

**Principal Authority:**

**Taxing Authority:**

1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?  
   - [ ] Yes  
   - [ ] No  

**IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.**

2. Current year rolled-back rate from Current Year Form DR-420, Line 16  
   - per $1,000

3. Prior year maximum millage rate with a majority vote from 2021 Form DR-420MM, Line 13  
   - per $1,000

4. Prior year operating millage rate from Current Year Form DR-420, Line 10  
   - per $1,000

**If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.**

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] (6)

7. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12  
   - $ (7)

8. Adjusted prior year ad valorem proceeds with majority vote  
   - [Line 6 minus Line 7] (8)

9. Adjusted current year taxable value from Current Year form DR-420 Line 15  
   - $ (9)

10. Adjusted current year rolled-back rate  
    - [Line 8 divided by Line 9, multiplied by 1,000]  
    - per $1,000 (10)

**Calculate maximum millage levy**

11. Rolled-back rate to be used for maximum millage levy calculation  
    - [Line 10 if adjusted or else enter Line 2]  
    - per $1,000 (11)

12. Adjustment for change in per capita Florida personal income  
    - [See Line 12 Instructions]  
    - 1.0613 (12)

13. Majority vote maximum millage rate allowed  
    - [Line 11 multiplied by Line 12]  
    - per $1,000 (13)

14. Two-thirds vote maximum millage rate allowed  
    - [Multiply Line 13 by 1.10]  
    - per $1,000 (14)

15. Current year adopted millage rate  
    - per $1,000 (15)

16. Minimum vote required to levy adopted millage:  
    - [Check one]  
    - a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.  
    - b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.  
    - c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.  
    - d. Referendum: The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.

17. The selection on Line 16 allows a maximum millage rate of  
    - [Enter rate indicated by choice on Line 16].  
    - per $1,000 (17)

18. Current year gross taxable value from Current Year Form DR-420, Line 4  
    - $ (18)

Continued on page 2
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>19</td>
<td>Current year adopted taxes <em>(Line 15 multiplied by Line 18, divided by 1,000).</em></td>
<td>$</td>
</tr>
<tr>
<td>20</td>
<td>Total taxes levied at the maximum millage rate <em>(Line 17 multiplied by Line 18, divided by 1,000).</em></td>
<td>$</td>
</tr>
<tr>
<td>21</td>
<td>Enter the current year adopted taxes of all dependent special districts &amp; MSTUs levying a millage. <em>(The sum of all Lines 19 from each district's Form DR-420MM)</em></td>
<td>$</td>
</tr>
<tr>
<td>22</td>
<td>Total current year adopted taxes <em>(Line 19 plus Line 21).</em></td>
<td>$</td>
</tr>
<tr>
<td>23</td>
<td>Enter the taxes at the maximum millage of all dependent special districts &amp; MSTUs levying a millage. <em>(The sum of all Lines 20 from each district's Form DR-420MM).</em></td>
<td>$</td>
</tr>
<tr>
<td>24</td>
<td>Total taxes at maximum millage rate <em>(Line 20 plus Line 23).</em></td>
<td>$</td>
</tr>
<tr>
<td>25</td>
<td>Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? <em>(Check one)</em></td>
<td>YES NO</td>
</tr>
</tbody>
</table>

**Taxing Authority Certification**

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

**Signature of Chief Administrative Officer:**

**Date:**

**Title:**

**Contact Name and Contact Title:**

**Mailing Address:**

**Physical Address:**

**City, State, Zip:**

**Phone Number:**

**Fax Number:**

---

*Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.*

*Instructions on page 3*
MAXIMUM MILLAGE LEVY CALCULATION
FINAL DISCLOSURE
INSTRUCTIONS

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 2022 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 2021 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 2021 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
# Certification of Final Taxable Value DR-422

## CERTIFICATION OF FINAL TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
<th>Is VAB still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

**Check type:**
- School District
- County
- Municipality
- Independent Special District
- Water Management District

**Taxing Authority:**
- Principal Authority
- MSTU
- Dependent Special District
- Water Management District Basin

### SECTION I: COMPLETED BY PROPERTY APPRAISER

1. **Current year gross taxable value from Line 4, Form DR-420**
   - $ \quad (1)

2. **Final current year gross taxable value from Form DR-403 Series**
   - $ \quad (2)

3. **Percentage of change in taxable value (Line 2 divided by Line 1, minus multiplied by 100)**
   - % \quad (3)

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

**SIGN HERE**

**Property Appraiser Certification**

I certify the taxable values above are correct to the best of my knowledge.

**Signature of Property Appraiser:**

**Date:**

### SECTION II: COMPLETED BY TAXING AUTHORITY

**MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER § 200.065(2)(d), F.S.**

If this portion of the form is not completed in full your taxing authority will be denied TRIM certification and possibly lose its millage privilege for the tax year. If any line is inapplicable, enter N/A or 0.

**Non-Voted Operating Millage Rate (from resolution or ordinance):**

<table>
<thead>
<tr>
<th>4a. County or municipal principal taxing authority</th>
<th>per $1,000</th>
<th>(4a)</th>
</tr>
</thead>
<tbody>
<tr>
<td>4b. Dependent special district</td>
<td>per $1,000</td>
<td>(4b)</td>
</tr>
<tr>
<td>4c. Municipal service taxing unit (MSTU)</td>
<td>per $1,000</td>
<td>(4c)</td>
</tr>
<tr>
<td>4d. Independent Special District</td>
<td>per $1,000</td>
<td>(4d)</td>
</tr>
<tr>
<td>4e. School district Required Local Effort</td>
<td>per $1,000</td>
<td>(4e)</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>per $1,000</td>
<td></td>
</tr>
<tr>
<td>Discretionary Operating</td>
<td>per $1,000</td>
<td></td>
</tr>
<tr>
<td>Discretionary Capital Improvement</td>
<td>per $1,000</td>
<td></td>
</tr>
<tr>
<td>Additional Voted Millage</td>
<td>per $1,000</td>
<td></td>
</tr>
</tbody>
</table>

| 4f. Water management district                    | District Levy | per $1,000 | (4f) |
| Basin                                           | per $1,000 |

**Are you going to adjust adopted millage?**

- Yes
- No

**If No, STOP HERE, Sign and Submit.**

Continued on page 2
Taxing Authority:  

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

5. Unadjusted gross ad valorem proceeds  
   (Line 1 multiplied by Line 4a, 4e, or 4f as applicable, 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)

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

7. Unadjusted gross ad valorem proceeds  
   (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)  
   $  
   (7)

8. Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%)  
   (Line 7 divided by Line 2, multiplied by 1,000)  
   per $1000  
   (8)

<table>
<thead>
<tr>
<th>SIGN</th>
<th>HERE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxing Authority Certification</td>
<td>I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.,</td>
</tr>
</tbody>
</table>

Signature of Chief Administrative Officer:  

Date:  

Title:  

Contact Name and Contact Title:  

Mailing Address:  

Physical Address:  

City, State, Zip:  

Phone Number:  

Fax Number:  

INSTRUCTIONS

SECTION I: Property Appraiser

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

SECTION II: Taxing Authority

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

Florida Department of Revenue  

Property Tax Oversight - TRIM Section  

P. O. Box 3000  

Tallahassee, Florida 32315 - 3000  

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

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

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

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

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

All TRIM forms for taxing authorities are available on our website at  

http://floridarevenue.com/property/Pages/TRIM.aspx
# Certification of Final Voted Debt Millage DR-422DEBT

**CERTIFICATION OF FINAL VOTED DEBT MILLAGE**  
Section 200.065(1) and (6), Florida Statutes

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
<th>Is VAB still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

**Principal Authority:**  
Check type:  
- County  
- Municipality  
- School District  
- Independent Special District  
- Water Management District

**Taxing Authority:**  
Check type:  
- MSTU  
- Principal Authority  
- Water Management District Basin  
- Dependent Special District

**LEVY DESCRIPTION:**

**SECTION I: COMPLETED BY PROPERTY APPRAISER**

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

The taxing authority must complete this form and return it to the property appraiser by:

**SECTION II: COMPLETED BY TAXING AUTHORITY**

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

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

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

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

5. Unadjusted gross ad valorem proceeds \((\text{Line } 1 \text{ multiplied by Line } 4a \text{ or } 4b, \text{ as applicable}, \text{ divided by } 1,000)\) $ (5)
6. Adjusted millage rate \((\text{Line } 3 \text{ is greater than plus or minus } 1\% \text{ of Line } 5 \text{ multiplied by } 1,000)\) per $1000 (6)

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

7. Unadjusted gross ad valorem proceeds \((\text{Line } 1 \text{ multiplied by Line } 4a \text{ or } 4b, \text{ as applicable}, \text{ divided by } 1,000)\) $ (7)
8. Adjusted Millage rate \((\text{Line } 7 \text{ is greater than plus or minus } 3\% \text{ of Line } 2 \text{ multiplied by } 1,000)\) per $1000 (8)

Continued on page 2
CERTIFICATION OF FINAL VOTED DEBT MILLAGE
INSTRUCTIONS

SECTION I: Property Appraiser
1. Initiate a separate DR-422DEBT, Certification of Final Voted Debt Millage, for each DR-420DEBT, Certification of Voted Debt Millage, submitted.
2. Complete Section I 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. 200.085(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. 200.085(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
## Certification of Compliance DR-487

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

☐ Check if E-TRIM Participant

FISCAL YEAR:  
Taxing Authority:  
County: Select County  
Mailing Address:  
Physical Address:  
City, State, Zip:  
Date of Final Hearing:  

Taxes authorities must file Form DR-487 with the required attachments within 10 days of the final hearing. Send completed TRIM Compliance packages by:  
Mail: Florida Department of Revenue  
P.O. Box 8900  
Tallahassee, FL 32309  
Certified Mail or Overnight Delivery: Florida Department of Revenue  
P.O. Box 8300  
Ft. Myers, FL 33908-3000  

Trim package submission email address: pctrtrimpackages@floridarevenue.com

### All Taxing Authorities, Except School Districts

E-TRIM Participants only need to submit items 1-3 within 30 days of final hearing. Send this signed certification* with:

1. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 120-17.002, F.A.C.)
2. Ordinance or Resolution:
   a. Adopting the final millage rate, with percent change of rolled-back rate shown and
   b. Adopting the final budget, indicating order of adoption.

### DO NOT SEND ENTIRE BUDGET

3. ENTIRE PAGE(s) from the print edition newspaper or entire web page for internet-only publications for all newspaper advertisements:
   a. Budget Summary Advertisement.
   b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.
   c. Notice of Proposed Tax Increase or Budget Hearing Advertisement.
   d. Notice of Fiscal Year Prior to Final Adoption of Millage Levy.
   e. Notice of Fiscal Year Prior to Final Adoption of Millage Levy.

4. Copy of DR-4210, Certification of Taxable Value, Include DR-4210, Tax Controversy Adjustment Worksheet and DR-4220DEBT, Certification of Final Voted Debt Milage, if applicable.
5. DR-4205, Notice - Tax Impact of the Value Adjustment Board, within 30 days of completion.
6. DR-4205, Notice - Tax Impact of the Value Adjustment Board, within 30 days of completion.
7. DR-422, Certification of Final Voted Debt Milage, if applicable.

*See Rule 120-17.002(6), F.A.C.

### School Districts

E-TRIM Participants only need to submit items 1-4 within 30 days of final hearing. Send this signed certification* with:

1. Resolution or Ordinance Adapting Budget, Indicating order of adoption.
2. ENTIRE PAGE(s) from the print edition newspaper or entire web page for internet-only publications for all newspaper advertisements:
   a. Budget Summary Advertisement.
   b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.
   c. Notice of Tax for School Capital Outlay.
   d. Amended Notice of Tax for School Capital Outlay.
3. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 120-17.002, F.A.C.)
4. Copy of DR-4210, Certification of Taxable Value, Include DR-4210, Tax Controversy Adjustment Worksheet and DR-4220DEBT, Certification of Final Voted Debt Milage, if applicable.
5. DR-422, Certification of Taxable Value** and DR-422DEBT, Certification of Final Voted Debt Milage, if applicable.

*See Rule 120-17.002(6), F.A.C.

**If you have not received item DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. If you do not include all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F.S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months. Under Sections 200.065, 218.23, 218.25(6), and 218.63, F.S. Ad valorem process from any millage above the rolled-back rate must be placed in escrow.

### Sign Here

**Signature of Chief Administrative Officer:**  
☐ Check if new contact  
**Date:**  
**Number:**  
**Name:**  
**Title:**  
**Title:**  
**Contact Name and Title:**  
☐ Check if new contact  
**Phone Number:**  
**Fax Number:**

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

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](https://floridaRevenue.com/property/Pages/Forms.aspx).

<table>
<thead>
<tr>
<th>Form</th>
<th>Form Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>DR-420</td>
<td>Certification of Taxable Value</td>
</tr>
<tr>
<td>DR-420DEBT</td>
<td>Certification of Voted Debt Millage</td>
</tr>
<tr>
<td>DR-420MM</td>
<td>Maximum Millage Levy Calculation, Final Disclosure</td>
</tr>
<tr>
<td>DR-420S</td>
<td>Certification of School Taxable Value</td>
</tr>
<tr>
<td>DR-420TIF</td>
<td>Tax Increment Adjustment Worksheet</td>
</tr>
<tr>
<td>DR-422</td>
<td>Certification of Final Taxable Value</td>
</tr>
<tr>
<td>DR-422DEBT</td>
<td>Certification of Final Voted Debt Millage</td>
</tr>
<tr>
<td>DR-487V</td>
<td>Vote Record for Final Adoption of Millage Levy</td>
</tr>
<tr>
<td>DR-529</td>
<td>Notice Tax Impact of Value Adjustment Board</td>
</tr>
</tbody>
</table>
Vote Record for Final Adoption of Millage Levy DR-487V

VOTE RECORD FOR FINAL ADOPTION OF MILLAGE LEVY
Section 200.065 (5), Florida Statutes

Counties, municipalities, independent special districts, water management districts, MSTUs, and dependent special districts must use this form to certify the vote of the governing body on the millage rate adopted at their final hearing. The Department will use this form to determine compliance with the maximum millage levy provisions.

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority</td>
<td>Taxing Authority</td>
</tr>
</tbody>
</table>

Please list ALL members of the taxing authority governing body and their vote on the resolution or ordinance stating the millage rate to be levied and adopted at their final hearing (s. 200.065(2)(d), F.S.). Depending on the size of the governing body, all lines may not be needed.

<table>
<thead>
<tr>
<th>Name</th>
<th>Yes</th>
<th>No</th>
<th>Not Present or Not Voting</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Attach additional sheets, if necessary.

**FINAL VOTE TOTALS:**

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

Signature of Chief Administrative Officer: ___________________________ Date: _______________________

Title: ___________________________ Contact Name and Contact Title: ___________________________

Mailing Address: ___________________________ Physical Address: ___________________________

City, State, Zip: ___________________________ Phone Number: ___________________________ Fax Number: ___________________________

This form must be submitted to the Department of Revenue with DR-487, Certification of Compliance, and DR-420MM, Maximum Millage Levy Calculation Final Disclosure.

All TRIM forms for taxing authorities are available on our web site at http://floridarevenue.com/property/Pages/TRIM.aspx
Notice of Proposed Property Taxes (Form DR-474)

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.

NOTICE OF PROPOSED PROPERTY TAXES

DO NOT PAY. THIS IS NOT A BILL

<table>
<thead>
<tr>
<th>Taxing Authority</th>
<th>Your Property Taxes Last Year</th>
<th>Last Year’s Adjusted Tax Rate (Millage)</th>
<th>Your Taxes This Year IF NO Budget Change Is Adopted</th>
<th>Your Tax Rate This Year IF PROPOSED Budget Is Adopted (Millage)</th>
<th>Your Taxes This Year IF PROPOSED Budget Change Is Adopted</th>
<th>A Public Hearing on the Proposed Taxes and Budget Will Be Held: Enter date, time, and location</th>
</tr>
</thead>
<tbody>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Schools</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>By State Law</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>By Local Board</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Municipality</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Independent Districts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voiced Levies For Debt Service</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Property Taxes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*SEE REVERSE SIDE FOR EXPLANATION*
EXPLANATION

*Column 1—YOUR PROPERTY TAXES LAST YEAR
This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

*Column 2—YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED
This column shows what your taxes will be this year if EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.

*Column 3—YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED
This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.
## PROPERTY VALUATION

<table>
<thead>
<tr>
<th>Taxing Authority*</th>
<th>Assessed Value</th>
<th>Exemptions</th>
<th>Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Last Year</td>
<td>This Year</td>
<td>Last Year</td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Schools</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>By State Law</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>By Local Law</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Municipality</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water Management</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Independent Districts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voted Levies for Debt Service</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Assessment Reductions</th>
<th>Applies to</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>List each assessment reduction applicable to property</em></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Exemptions</th>
<th>Applies to</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>List each exemption applicable to property.</em></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

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

Assessed Value:

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

Assessment Reductions:

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

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

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

Exemptions:

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

Taxable Value:

Taxable value is the value used to calculate the tax due on your property. Taxable value is the assessed value minus the value of exemptions and discounts.
Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments
(Form DR-474N)

Owner Name
Owner Address
Owner City, State

Legal Description of Property:

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.

NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

DO NOT PAY. THIS IS NOT A BILL

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

SEE REVERSE SIDE FOR EXPLANATION

NON-AD VALOREM ASSESSMENTS

<table>
<thead>
<tr>
<th>Levying Authority</th>
<th>Purpose of Assessment</th>
<th>Units</th>
<th>Rate</th>
<th>Assessment</th>
</tr>
</thead>
</table>

Total Non-Ad Valorem Assessment
EXPLANATION

*Column 1—YOUR PROPERTY TAXES LAST YEAR
This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

*Column 2—YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED
This column shows what your taxes will be this year if each taxing authority does not change its property tax levy. These amounts are based on last year's budgets and your current assessment.

*Column 3—YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED
This column shows what your taxes will be this year under the budget actually proposed by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

Non-Ad Valorem Assessments:

Non-ad valorem assessments are placed on this notice at the request of the respective local governing boards. Your tax collector will be including them on the November tax notice. For details on particular non-ad valorem assessments, contact the levying local governing board.

If the Notice does not include all of the non-ad valorem assessments that will be included on the tax bill, the following statement must be on the bottom of the first page in bold, conspicuous print:

Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.
# PROPERTY VALUATION

<table>
<thead>
<tr>
<th>Taxing Authority*</th>
<th>Assessed Value</th>
<th>Exemptions</th>
<th>Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Last Year</td>
<td>This Year</td>
<td>Last Year</td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Schools</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>By State Law</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>By Local Law</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Municipality</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water Management</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Independent Districts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voted Levis for Debt Service</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Assessment Reductions

*List each assessment reduction applicable to property.

<table>
<thead>
<tr>
<th>Applies to</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Exemptions

*List each exemption applicable to property.

<table>
<thead>
<tr>
<th>Applies to</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

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

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

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

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

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

Taxable Value:
Taxable value is the value used to calculate the tax due on your property. Taxable value is the assessed value minus the value of exemptions and discounts.
**Notice of Proposed Property Taxes Correction**

**NOTICE OF PROPOSED PROPERTY TAXES CORRECTION**

The Notice of Proposed Property Taxes (TRIM notice) for the ____(name of taxing authority)____ indicated an incorrect public hearing date/time of ________________.

A public hearing on the proposed taxes and budget will be held on:

(DATE)

(TIME)

at

(MEETING PLACE)

The *Notice of Proposed Property Taxes Correction* ad must:

- Be a 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
- 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.
### Taxing Authorities

<table>
<thead>
<tr>
<th>Taxing Authority</th>
<th>Last Year</th>
<th>This Year</th>
<th>County</th>
<th>Current Year's Tax Rate</th>
<th>Proposed Year's Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>County</td>
<td>137.80</td>
<td>145.90</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>School</td>
<td>22.50</td>
<td>23.50</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Municipalities</td>
<td>46.50</td>
<td>50.50</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Independent Distric</td>
<td>30.00</td>
<td>34.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Property Tax</td>
<td>156.80</td>
<td>174.00</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Notice of Proposed or Adopted Non-Ad Valorem Assessments

<table>
<thead>
<tr>
<th>Property Appraiser</th>
<th>Last Year</th>
<th>This Year</th>
<th>Assessed Value for School District</th>
<th>Assessed Value for Non-School District</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>165.80</td>
<td>184.00</td>
<td>88.516</td>
<td>98.102</td>
</tr>
</tbody>
</table>

### Taxable Value

<table>
<thead>
<tr>
<th>Description</th>
<th>Last Year</th>
<th>This Year</th>
<th>Exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td>County</td>
<td>35,000</td>
<td>37,000</td>
<td>0</td>
</tr>
<tr>
<td>School</td>
<td>20,000</td>
<td>22,000</td>
<td>0</td>
</tr>
<tr>
<td>Municipalities</td>
<td>50,000</td>
<td>55,000</td>
<td>0</td>
</tr>
<tr>
<td>Total Property Tax</td>
<td>105,000</td>
<td>114,000</td>
<td>0</td>
</tr>
</tbody>
</table>

### Assessment Reductions

- County Appraised Value: 88,516
- State Appraised Value: 98,102

### Exemptions

- Homestead Exemption: None
- Additional Homestead Exemption: None
- Low-Income Senior (County): None
- Low-Income Senior (City): None
- Other: None

Exemptions that apply to your property are listed in the exemption section along with their corresponding values. Specific dollar or percentage reductions in assessed value may be applicable to a property based on certain qualifications of the property or property owner. In some cases, an exemption’s value may vary depending on the taxing authority. The lump sum of an exemption may also vary for the same taxing authority, depending on the levy (e.g., operating millage vs. debt service millage).
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 provision 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.
**NOTICE OF PROPOSED PROPERTY TAXES**  
**AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS**  
2010

**DO NOT PAY - THIS IS NOT A BILL**

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) 438-6100. 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 5:00 P.M. SEPTEMBER 11, 2010.

### COLUMN 1
- **Taxing Authority**: County, MSTU - EMS, MSTU - Health, Public Schools, By Statute Law, By Local Board, City, D. I. A., Water Management District
- **Last Year’s Actual Tax Rate**
- **Your Property Taxes Last Year**
- **A Public Hearing on the Proposed Taxes and Budget Will Be Held**:
  - Sept. 9, 2009 at 6 p.m. 606-5100
  - Sept. 8, 2009 at 6 p.m. 487-7100
  - Sept. 9, 2009 at 6 p.m. City Hall 891-8853
  - Sept. 15, 2009 at 6:05 p.m. CDT 539-5999

### COLUMN 2
- **This Year’s ProPOSED Tax Rate**
- **Your Taxes This Year If PROPOSED Budget Change is Made**
- **Last Year’s Adjusted Tax Rate**
- **Your Taxes This Year If NO Budget Change is Made**

### COLUMN 3
- **Total Property Taxes**
- **Taxing Authority**: County, MSTU - EMS, School, City, Water Mgmt
- **Market Value**
- **Assessed Value**
- **Exemption Value**
- **Taxable Value**
- **Assessment Reductions**: Applicable to: 2010 Value, Exemptions
- **Applicable to**: 2010 Value

### PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS
- **Leving Authority**:
- **Purpose**
- **Public Hearing**
- **Last Year**
- **This Year**

### Property Description
- **Parcel Number**
- **Legal Description**

---

199
**EXPLANATION**

<table>
<thead>
<tr>
<th>Taxing Authorities</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Column 1:</strong> “Last Year’s Actual Tax Rate” and “Your Property Taxes Last Year”</td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td><strong>Column 2:</strong> “This Year’s PROPOSED Tax Rate” and “Your Taxes This Year if PROPOSED Budget Change is Made”</td>
</tr>
<tr>
<td>These columns show what your tax rate and taxes will be this year under the budget actually proposed by each local taxing authority. The proposed is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between column 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.</td>
</tr>
<tr>
<td><strong>Column 3:</strong> “Last Year’s Adjusted Tax Rate” and “Your Taxes This Year if NO Budget Change is Made”</td>
</tr>
<tr>
<td>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.</td>
</tr>
</tbody>
</table>

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 taxing 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 was 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.
Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes (Form DR-421)

Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes

Deadline: November 1

Indicate Change of Address: ☐

Taxing Authority: ___________________________ County: ___________________________

Mailing Address: ___________________________

City, State, Zip: ___________________________

I, ______________________________________, Chief Administrative Officer of
the ______________________________________, hereby certify that, pursuant
to section 218.23(1), Florida Statutes, the above named taxing authority has not levied ad valorem
taxes for the tax year ____________________.

_________________________________________ Phone Number

Signature of Chief Administrative Officer

_________________________________________ Fax Number

Title & Date of Certification

_________________________________________ E-mail Address

Please include your email address: ___________________________

Note: This certification must be filed with the Department of Revenue no later than November 1, of the tax year. Please return completed certification to:

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

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