OASYS eTRIM: Forms to Certify Millage Rates

A Property Tax Oversight Presentation

Presented by PTO TRIM team
2024 TRIM Season

Property Tax Oversight's Truth in Millage (or TRIM for short) team is happy to provide this training for certifying millage rates in the new OASYS eTRIM application.

The specific forms covered in this presentation are the Maximum Millage Levy Calculation, Form DR-420MM, the Certification of Final Taxable Value Form DR-422, and the Certification of Final Voted Debt Millage, Form DR-422DEBT.
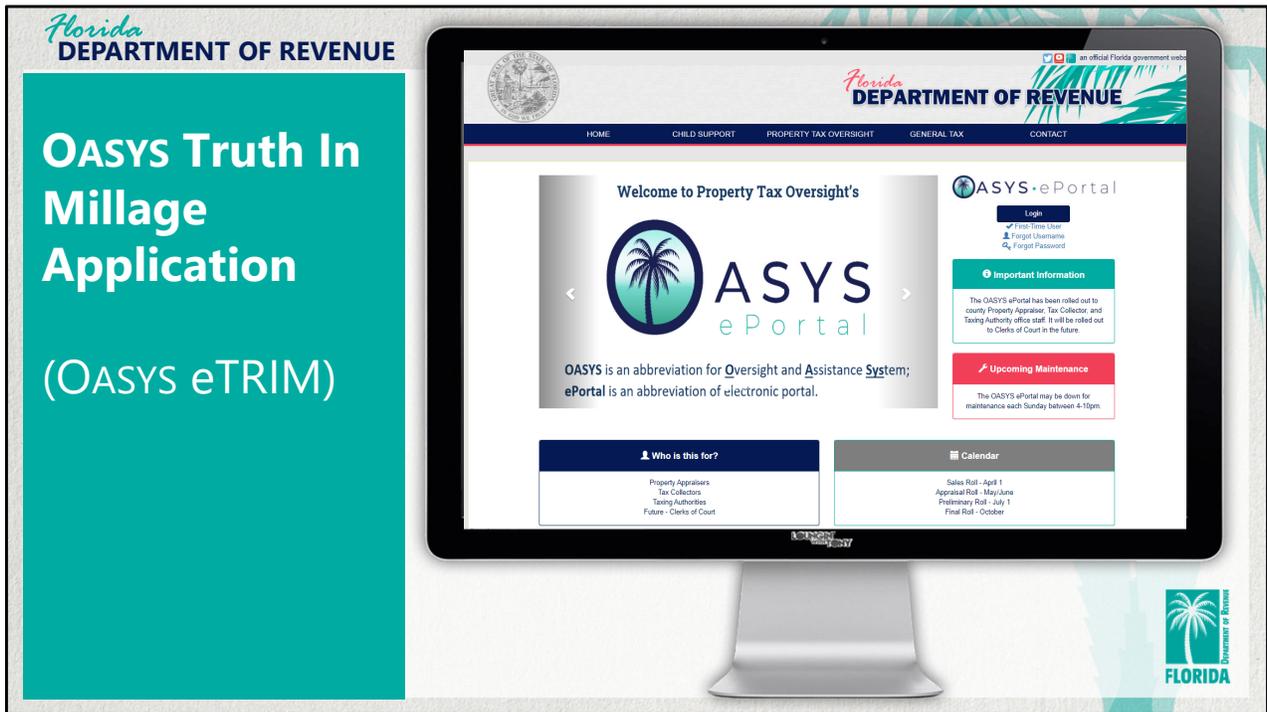
By now everyone working on the truth in millage process has begun using the new OASYS Truth In Millage application, referred to in this presentation as OASYS eTRIM for short. This presentation will cover the process of completing the DR-422 series forms as well as the DR-420MM in the new application. Screen shots are provided in lieu of a live demonstration.

Completing Form DR-420MM

First, we'll take a look at Form DR-420MM, used for the maximum millage levy calculation.

Let's take a closer look at form DR-420MM. This 2-page form is titled "Maximum Millage Levy Calculation, Final Disclosure." It is completed entirely by the taxing authority. The property appraiser does not initiate the form or complete any section of the form.

Please note …

Each taxing authority must complete a Form DR-420MM for the:

- Operating levy
- Dependent special district *(if applicable)*
- Municipal Service Taxing Units (MSTU) *(if applicable)*
- Basin *(if applicable)*

School districts do not complete this form.

Municipalities or independent special districts levying ad valorem taxes for less than five years do not complete this form.

Counties, municipalities, independent special districts, and water management districts must complete Form DR-420MM for their operating levies as well as their dependent special districts, Municipal Service Taxing Units (MSTUs), or basins if they have them. There are some taxing authorities that do not complete this form. School district taxing authorities are not required to complete form DR-420MM. Municipalities or independent special district taxing authorities that have levied ad valorem taxes for less than five years only need to select "Yes" on the first question of the DR-420MM and certify it. OASYS eTRIM auto-populates the DR-420MM to the taxing authority worklist if it is required.

Getting Started

Log into OASYS (https://ptoportal.floridarevenue.com/)

Click **Truth in Millage** under the **Your Applications** section

Arrive at your Dashboard

Click on

2024 – DR-487 Series

To get started, log into OASYS, click the link to launch Truth in Millage (under Your Applications). The dashboard will display. Click the blue link labeled "2024 – DR-487 Series".

This is an example of a DR-487 series worklist. Levy-level forms are listed at the top, and principal taxing authority level forms appear below.

To access the DR-420MM form for a particular levy, click the blue "View/Edit" button next to the name of the levy under the appropriate worklist.

As You Work…

At the bottom of the page, there are several buttons:

Cancel	Cancel any new, unsaved, manually entered data
Save and Recalculate	Save manually entered data and display calculated values in appropriate fields without closing the form
Save and Close	Recalculate and save data, close the form, and return to your worklists
Print PDF	Downloads a single printed, PDF version of the form

As you begin completing form DR-420MM, please note the four buttons at the bottom of the screen. These are available throughout the review and input process. Click "Cancel" to cancel any new, unsaved, manually entered data, click "Save and Recalculate" to save manually entered data and display calculated values in appropriate fields without closing the form, click "Save and Close" to recalculate and save data, close the form, and return to your worklists, or click "Print PDF" to download a single printed, PDF version of the form.

Line 1: Yes or No

"Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?"

- OASYS eTRIM defaults to "**No**."
- Click "**Yes**" if the taxing authority has levied for less than 5 years.
- No additional input is needed if "**Yes**" is selected.

FLORIDA

Line 1 includes a yes or no question: "Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?" The application defaults to "No." Click "Yes" if the taxing authority has levied for less than 5 years. No additional input is needed if "Yes" is selected. Please click the "Save and Close" button at the bottom of the screen if "Yes" is selected.

Lines 2 through 4

Line	Description	Details
Line 2	Current year rolled-back rate *(from Form DR-420, line 16)*	Auto-populates
Line 3	Prior year maximum millage rate with a majority vote *(from prior year Form DR-420MM, line 13)*	Auto-populates, but editable
Line 4	Prior year operating millage rate *(from Form DR-420, line 10)*	Auto-populates

- If line 4 is less than line 3, lines 5–10 will populate after the taxing authority clicks Save and Recalculate .
- If line 4 is equal to or greater than line 3, skip lines 5–10. These lines will not populate. Proceed to line 11.

FLORIDA

The application auto-populates data for lines 2, 3, and 4 with data from other forms in the system. Line 2 has the current year rolled-back rate from the current year form DR-420, line 16. Line 3 has the maximum millage rate from the prior year form DR-420MM, line 13. And, line 4 has the prior year operating millage as reflected on line 10 of the current year form DR-420. Taxing authorities may edit the auto-populated data for line 3. When the user clicks the "Save and Recalculate" button, if line 4 is less than line 3, lines 5 through 10 will be populated. If line 4 is equal to or greater than line 3, lines 5 through 10 should be skipped and will not be populated. Proceed to line 11.

Lines 5 through 10 – Adjust Rolled-Back Rate

Line	Description	Details
Line 5	Prior year final gross taxable value *(from Form DR-420, line 7)*	Auto-populates
Line 6	Prior year maximum ad valorem proceeds with majority vote	Calculates Line 3 x line 5 / 1,000
Line 7	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(from Form DR-420, line 12)*	Auto-populates
Line 8	Adjusted prior year ad valorem proceeds with majority vote	Calculates Line 6 - line 7
Line 9	Adjusted current year taxable value *(from Form DR-420, line 15)*	Auto-populates
Line 10	Adjusted current year rolled-back rate	Calculates Line 8 / line 9 x 1,000

When line 4 is less than line 3, the application auto-populates or calculates lines 5 through 10 after the taxing authority clicks the "Save and Recalculate" button. This section of form DR-420MM is used to adjust the rolled-back rate based on prior year majority-vote maximum millage rate. Line 5 is the prior year final gross taxable value which the application auto-populates from line 7 of form DR-420. Line 6 is the prior year maximum ad valorem proceeds with majority vote which the system-calculates by multiplying values from line 3 by line 5, then dividing the product by 1,000. Line 7 is the amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value. The application auto-populates this field from line 12 of form DR-420. If there is no value, it will display 0. Line 8 is the adjusted prior year ad valorem proceeds with majority vote. The application calculates this by subtracting the value of line 7 from line 6. Line 9 is the adjusted current year taxable value which the system auto-populates from form DR-420, line 15. Line 10 is the adjusted current year rolled-back rate. This is a system-calculated field derived by dividing line 8 by line 9, and the product multiplied by 1,000.

Lines 11 through 15 – Calculate Maximum Millage Levy

Line	Description	Details
Line 11	Rolled-back rate to be used for maximum millage levy calculation	Auto-populates
Line 12	Adjustment for change in per capita Florida personal income	Auto-populates
Line 13	Majority vote maximum millage rate allowed	Calculates Line 11 x line 12
Line 14	Two-thirds vote maximum millage rate allowed per $1,000	Calculates Line 13 x 1.10
Line 15	Current year adopted millage rate	**User entry**

After entering millage rate on line 15, click Save and Recalculate .
This populates the values needed for comparison in line 16.

Lines 11 through 15 begin the calculation for maximum millage levy. Line 11 shows the rolled-back rate to be used for maximum millage levy calculation. The application auto-populates from either line 10 if the rolled-back rate is adjusted or line 2 if the rolled-back rate is not adjusted. Line 12 auto-populates the Florida Personal Income figures released by the US Department of Commerce, Bureau of Economic Analysis. Line 13 is the majority vote maximum millage rate allowed which the application calculates by multiplying line 11 by line 12. Line 14 shows the two-thirds vote maximum millage rate allowed per $1,000. The application calculates this by multiplying line 13 by 1.10. Line 15, current year adopted millage rate, is entered by the taxing authority. After entering millage rate on line 15, click "Save and Recalculate." This populates the values needed for comparison in line 16.

Line 16 – Minimum Vote Required

Line	Description	Details
Line 16	Minimum vote required to levy adopted millage	User selection

16. **Minimum Vote Required to Levy Adopted Millage:**

   a. Majority vote of the governing body:
     (If Line 15 is less than or equal to Line 13)
     The maximum millage rate is equal to the majority vote maximum rate.

   b. Two-thirds vote of the governing body:
     (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.

   c. Unanimous vote of the governing body:
     (3/4 vote if nine members or more).
     (If Line 15 is greater than Line 14)
     The maximum millage rate is equal to the adopted rate.

   d. Referendum:
     The maximum millage rate is equal to the adopted rate.

Select "**Majority vote**" if line 15 is less than or equal to line 13.

Select "**Two-thirds vote**" if line 15 is less than or equal to line 14, but greater than line 13.

Select "**Unanimous vote**" (or ¾ vote if nine members or more) if line 15 is greater than line 14.

Select "**Referendum**" if the maximum millage rate is equal to the adopted rate.

Line 16 requires the taxing authority to select the minimum vote required to levy adopted millage. The screen shot shows the 4 options available. Only one can be selected.

Select "Majority vote of the governing body" if line 15 is less than or equal to line 13 (the maximum millage rate is equal to the majority vote maximum rate).

Select "Two-thirds vote of the governing body" 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).

Select "Unanimous vote of the governing body", or ¾ vote if nine members or more, if line 15 is greater than line 14 (the maximum millage rate is equal to the adopted rate). Select "Referendum" if the maximum millage rate is equal to the adopted rate.

Lines 17 through 20 – Calculate Maximum Millage Levy

Line	Description	Details
Line 17	The selection on Line 16 allows a maximum millage rate of	Auto-populates
Line 18	Current year gross taxable value *(from Form DR-420, line 4)*	Auto-populates
Line 19	Current year adopted taxes	Calculates Line 15 x line 18
Line 20	Total taxes levied at the maximum millage rate	Calculates Line 17 - line 18 / 1,000

Please note: Lines 21-25 are not required for dependent special districts or MSTUs.

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Lines 17 through 20 continue the process for determining the maximum millage levy. The application auto-populates line 17 based on the line 16 selection, and line 18 auto-populates with the current year gross taxable value from line 4 of Form DR-420. Line 19 is calculated by the application. It reflects the current year adopted taxes which is calculated by multiplying the value of line 15 by line 18. Line 20, total taxes levied at the maximum millage rate, is also calculated by the application. It reflects the value of line 17 less line 18 then divided by 1,000.

Lines 21 through 25 – Calculate Maximum Millage Levy

Line	Description	Details
Line 21	Current year adopted taxes of all dependent special districts and MSTUs levying a millage	Calculates Sum of line 19 from all DR-420MMs
Line 22	Total current year adopted taxes	Calculates Line 19 + line 21
Line 23	Taxes at the maximum millage of all dependent special districts and MSTUs levying a millage	Calculates Sum of line 20 from all DR-420MMs
Line 24	Total taxes at maximum millage rate	Calculates Line 20 + line 23
Line 25	Are total current year adopted taxes equal to or less than total taxes at the maximum millage rate?	Auto-populates

Lines 21 through 25 continues the process for determining the maximum millage levy; these lines are only completed by the principal taxing authority. For line 21, the application sums line 19 (from form DR-420MM) for all dependent special districts and MSTUs associated with the principal taxing authority. Line 22 reflects the total current year adopted taxes which the application calculates by adding lines 19 and 21. On line 23, the application sums line 20 (from form DR-420MM) for all dependent special districts and MSTUs associated with the principal taxing authority. Line 24 reflects the total taxes at the maximum millage rate which the application calculates by adding lines 20 and 23. For line 25, which is the last line of the form, the question is "Are total current year Adopted taxes equal to or less than total taxes at the maximum millage rate?" Line 25 on the DR-420MM defaults to "No" for all forms. Once the taxing authority has completed the DR-420MM for their operating levy (principal authority level form), Line 25 auto selects "Yes" or "No" based on the calculations in the form.

Checking for Errors on TRIM Forms

Scroll to the bottom of the page:

- Click Save and Recalculate.

- If the system does not find an error, the screen will display this message:

  > ℹ Form data has been saved Return to worklist

- If the system finds an error, the screen will display this message:

  > ℹ Form did not pass all validation. **Click here for additional information.**

- Select Click here for additional information to view the specific field that is incomplete.

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The application will check for errors on the DR-420MM and any other TRIM form when the user saves the form. Scroll to the bottom of the page and click the "Save and Recalculate" button. If the system does not find an error, the screen will display "Form data has been saved" and there will be a link to return to the worklist. If the system finds an error, the screen will display "Form did not pass all validation." To reveal the specific field that is incomplete, click the link labeled "Click here for additional information." Proceed to the appropriate line on the form to correct the data.

This is an example of the pop-up window that provides details of a validation issue. Once the issue has been corrected, click the "Save and Recalculate" button to recheck the form.

Reviewing and Certifying Form DR-420MM

Next, we will go over the process for reviewing and certifying form DR-420MM.

Florida
DEPARTMENT OF REVENUE

Final Steps to Certify Form DR-420MM

Please note:

Users designated as "User Primary with Certification" can certify forms.

From the **DR-487 Series Worklist**:

- Click `View/Edit` for any Form DR-420MM that is not noted as "complete" in the **Form Status** column.
- The `Certify` button appears once all items on the worklist, including Forms DR-487V and DR-487, are noted as "complete."
- Click `Certify` to electronically sign all DR-487 Series forms on the worklist.

DR487 Series - Certify

Certify

The Department will provide training for Forms DR-487V and DR-487 in the near future.

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There are a few final steps to take to certify form DR-420MM. Users designated as "User Primary with Certification" can certify forms. First, from the DR-487 series worklist, click "View/Edit" to review any DR-420MM form that is not noted as "complete" in the form status column. The "Certify" button will appear below the worklists once all items on the worklist, including forms DR-487V and DR-487, are noted as "complete." Next, click the "Certify" button to electronically sign all DR-487 series forms on the worklist. Once this step is complete, the Department's TRIM team will receive an email notification that the DR-487 series forms have been certified by the taxing authority. Property appraiser users associated with the taxing authority will be able to view the certified forms within OASYS eTRIM.

Completing Form DR-422

The next section of this presentation will cover the process for completing form DR-422.

Electronic Completion and Certification

Property appraiser initiates Form DR-422 in OASYS eTRIM

Property appraiser enters data for Section I (lines 1-3) and certifies

Taxing authorities receive email notification of property appraiser certification

Form DR-422 can then be accessed by taxing authorities within OASYS eTRIM

The deadline for certification is three days after the property appraiser certifies the DR-422 Series to the taxing authority

FLORIDA

There are a few things to understand about how the application handles the electronic completion and certification of the forms. The property appraiser initiates the DR-422 in OASYS eTRIM by entering and certifying data for section I (lines 1-3). Once section I is complete, taxing authorities receive email notification that the property appraiser has certified the form. The DR-422 can then be accessed by taxing authorities within OASYS eTRIM. The deadline for taxing authorities to certify is added to the application by the property appraiser.

Getting Started

Log into OASYS (https://ptoportal.floridarevenue.com/)

Click **Truth in Millage** under the **Your Applications** section

Arrive at your Dashboard

Click on
2024 – DR-422 Series

To get started, log into OASYS, click the link to launch Truth in Millage (under Your Applications). The dashboard will display. Click the blue link labeled "2024 – DR-422 Series".

Please note…

If the property appraiser has not certified the DR-422 Series to the taxing authority, the following message displays:

> **DR-422 Series Forms cannot be completed at this time.**
> **You will be notified when the DR-422 Series becomes available.**

FLORIDA

Please note, if the property appraiser has not certified the DR-422 series to the taxing authority, the following message will appear on the screen: "DR-422 Series Forms cannot be completed at this time. You will be notified when the DR-422 Series becomes available."

DR-422 Series Worklist

The system displays a worklist separated into **Levy-Level Forms** and **Principal Authority Level Forms**.

- The **Levy-Level Forms** list contains forms for dependent special districts, MSTUs, and debt levies.
- The **Principal Authority Level Forms** list contains forms for the principal authority.

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The system displays a worklist separated into Levy-Level Forms and Principal Authority Level Forms. The Levy-Level Forms list contains forms for dependent special districts, MSTUs, and debt levies. The Principal Authority Level Forms list contains forms for the principal authority.

This is an example of a DR-422 series worklist.

Taxing authorities must complete a DR-422 form for the principal taxing authority along with all dependent special districts and MSTUs within the taxing authority.

Taxing authorities that do not oversee dependent special districts or MSTUs and do not have debt levies, will only see forms on the Principal Authority Level Forms worklist.

View and Edit Form DR-422

To access the Form DR-422 for a particular levy, click the View/Edit button next to the name of the levy under the appropriate worklist.

Principal Taxing Authority Level Forms

CSV | Show 10 entries | Filter:

Levy ID	Levy Type	Levy Name	Form Type	Form Status	Action
632	General	Osceola County BCC - Operating	DR-422	Incomplete	View/Edit

To access the Form DR-422 for a particular levy, click the blue "View/Edit" button next to the name of the levy under the appropriate worklist.

The screen will display an electronic version of sections I and II of the form.

Form DR-422 Section I: REVIEW ONLY

Section I - Completed by Property Appraiser		
Is VAB still in session?		○ Yes ■ No
1. Current year gross taxable value:		$ 90,903,111,392 (Current Year Form DR-420, Line 4)
2. Final current year gross taxable value:		$ 99,993,422,530 (Current Year Form DR-403 Series)
3. Percentage of change in taxable value:		% 10.00 (Line 2 divided by Line 1, minus 1, multiplied by 100)
The principal taxing authority must complete this form and return it to the property appraiser by: (Date Time Format: mm/dd/yyyy hh:mm PM)		10/11/2024 01:00 PM

Taking a closer look at section I, the information certified by the property appraiser is shown and available for review by the taxing authority.

Form DR-422 Section I Review

- Section I cannot be edited by taxing authority
- Answer to "Is VAB still in session?" selected
- Data in lines 1-3 certified by property appraiser
- Deadline for taxing authority certification established
- If any discrepancies, notify TRIM@floridarevenue.com

In reviewing section I, please keep in mind that the taxing authority cannot edit items in this section. The property appraiser provides data for lines 1-3, selects an answer for the question "Is VAB still in session", and establishes the deadline for taxing authority to certify the DR-422 form. If any discrepancies are found, the taxing authority should email the Department's TRIM team at TRIM@floridarevenue.com.

Form DR-422 Section II

Section II - Completed by Principal 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.

4. Non-Voted Operating Millage Rate (from Resolution or Ordinance)
(Appears as questions 4a, 4b, 4c, 4d, or 4f on printed DR-422 form.)

Non-Voted Millage Rate Adjustment - Completed by Principal 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).

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.).

If the percentage of change in taxable value does not fall within these percentages, this section of the form will be disabled.

Are you going to adjust adopted millage?   ○ Yes ● No

5. Unadjusted gross ad valorem proceeds: $ 0
(Line 1 multiplied by Line 4, divided by 1,000)

6. Adjusted millage rate: 0.0000
(Line 5 divided by Line 2, multiplied by 1,000)

Let's focus on the section taxing authorities need to complete – Section II of the DR-422. This is how it appears on the screen.

DR-422 Section II Completion

Millage rate adopted by resolution or ordinance at final budget hearing (section 200.065(2)(d), Florida Statutes)

Form Line	Description/Question
Lines 4a through 4f	Non-voted operating millage rate (from resolution or ordinance)
Question	"Are you going to adjust adopted millage?"
Adjustments by **Counties, Municipalities, Schools, and Water Management Districts**	
Line 5	Unadjusted gross ad valorem proceeds
Line 6	Adjusted millage rate
Adjustments by **MSTUs, Dependent Special Districts, and Independent Special Districts**	
Line 7	Unadjusted gross ad valorem proceeds
Line 8	Adjusted millage rate

Here are the details for the first portion of section II which is titled "Millage rate adopted by resolution or ordinance at final budget hearing." Lines 4a through 4f are for the non-voted operating millage rate (from resolution or ordinance), next there is a yes or no question regarding adjusting the adopted millage. Lines 5 and 6 are for adjustments by counties, municipalities, schools, and water management districts, while lines 7 and 8 are for adjustments by MSTUs, dependent special districts, and independent special districts.

Form DR-422 Section II Completion

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

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)

4f. Water management district

Are you going to adjust adopted millage ? ☐ YES

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)

Just to give context, we are discussing this section of the physical DR-422 form. In OASYS eTRIM the form screen has been modified slightly to make completing the form a more user-friendly experience and to reduce errors.

As You Work…

At the bottom of the page, there are several buttons:

Button	Description
Cancel	Cancel any new, unsaved, manually entered data
Save and Recalculate	Save manually entered data and display calculated values in appropriate fields without closing the form
Save and Close	Recalculate and save data, close the form, and return to your worklists
Print PDF	Downloads a single printed, PDF version of the form

Remember, there are four buttons at the bottom of the form screen. They are available throughout the review and input process. Click "Cancel" to cancel any new, unsaved, manually entered data, and return to your worklists, click "Save and Recalculate" to save manually entered data and display calculated values in appropriate fields without closing the form, click "Save and Close" to recalculate and save data, close the form, and return to your worklists, or click "Print PDF" to download a single printed, PDF version of the form.

Line 4: Non-Voted Operating Millage Rate (from Resolution or Ordinance)

FOR REGULAR TAXING AUTHORITIES

- Manually enter the non-voted millage rate that was adopted by resolution or ordinance at the final budget hearing under s. 200.065(2)(d), F.S.
- OASYS eTRIM automatically places the entry on the appropriate line of the printed form (lines 4a, 4b, 4c, 4d, and 4f).
- 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.

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To get started completing form DR-422, for regular (meaning non-school) taxing authorities, enter the non-voted millage rate that was adopted by resolution or ordinance on line 4. OASYS eTRIM automatically places the entry on the appropriate line of the printed form (lines 4a, 4b, 4c, 4d and 4f). This prevents a taxing authority from entering a millage rate in the wrong line 4 field. Correctly completing this portion of the form is important; the taxing authority could lose the opportunity to adjust the millage rate. When the form is printed from OASYS eTRIM, the printed PDF will be in the same format as the TRIM forms published on the Department's forms website.

Line 4e: Non-Voted Operating Millage Rate (from Resolution or Ordinance)

FOR SCHOOL DISTRICTS

- OASYS eTRIM presents school districts with five sub-categories for line 4e data on Form DR-422.
- Enter the non-voted operating millage rates for:
  - Required local effort
  - Capital outlay
  - Discretionary operating
  - Discretionary capital improvement
  - Additional voted millage

For school district taxing authorities, OASYS eTRIM displays the five sub-categories for line 4e data on the DR-422. Enter the non-voted operating millage rates for: required local effort, capital outlay, discretionary operating. discretionary capital improvement, and additional voted millage. Again, correctly completing this portion of the form is important; the taxing authority could lose the opportunity to adjust the millage rate.

Line 4e: Non-Voted Operating Millage Rate (from Resolution or Ordinance)

This is an example of completed line 4 entries for school districts. Remember, OASYS eTRIM automatically places the entry on the appropriate line of the printed form (line 4e for school districts). When the form is printed from OASYS eTRIM, the printed PDF will be in the same format as the TRIM forms published on the Department's forms website.

Adjusting Adopted Millage (s. 200.065(6), F.S)

Line 3 of Form DR-422 shows the percentage change which may allow taxing authorities to adjust adopted millage.

- Counties, municipalities, schools, and water management districts (WMD) may adjust the non-voted millage rate if the percentage on line 3 is **greater than plus or minus 1%**.
- MSTUs, dependent special districts, and independent special districts may adjust the non-voted millage rate if the percentage on line 3 is **greater than plus or minus 3%**.

The percentage shown on line 3 is calculated automatically. It shows the percentage change in gross taxable value from the beginning of the TRIM process to the end. If the percentage change exceeds the limits stated in section 200.065(6), F.S., taxing authorities may elect to adjust the adopted millage. 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 percent. 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 percent. The OASYS eTRIM application makes the adjustment fields available if the percentage change makes the taxing authority eligible to adjust the adopted millage.

"Are you going to adjust adopted millage?"

- If the percentage change in taxable value **does not** fall within these parameters, this section of the form **will be disabled**.

- If the percentage change in taxable value **does** fall within these parameters, this section of the form **will be accessible and must be completed**.

- The application defaults to "**No**."

- Click "**Yes**" if the adopted millage rate will be adjusted.

FLORIDA

If the percentage change in taxable value does not fall within these parameters, this section of the form will be disabled. If the percentage change in taxable value does fall within these parameters, this section of the form will be accessible and must be completed.

OASYS eTRIM defaults to "No" in response to the question "Are you going to adjust adopted millage?". Click "Yes" if the adopted millage rate will be adjusted.

Lines 5 and 6

- If a county, municipality, school, or WMD selects "**Yes**," the system auto-calculates lines 5 and 6 based on the millage rate the taxing authority entered on line 4.

- To initiate the calculation, click Save and Recalculate.

- Lines 5 and 6 will now populate with properly calculated figures.

> ***Please note:*** *Lines 7 and 8 will not appear for these taxing authorities as they are not applicable.*

FLORIDA

If a county, municipality, school, or WMD selects "Yes", the system will auto-calculate lines 5 and 6 based on the millage rate the taxing authority entered on line 4. To initiate the calculation, click the button labeled "save and recalculate." Lines 5 and 6 will now be populated with the properly calculated figures.

Lines 7 and 8

- If an MSTU, dependent special district, or an independent special district selects "**Yes**," the system auto-calculates lines 7 and 8 based on the millage rate the taxing authority entered on line 4.

- To initiate the calculation, click Save and Recalculate .

- Lines 7 and 8 will now populate with properly calculated figures.

> ***Please note:*** *Lines 7 and 8 will not appear for these taxing authorities as they are not applicable.*

Similarly, if an MSTU, dependent special district, or an independent special district selects "Yes", the system will auto-calculate lines 7 and 8 based on the millage rate the taxing authority entered on line 4. To initiate the calculation, click the button labeled "save and recalculate." Lines 7 and 8 will now be populated with the properly calculated figures.

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View and Edit Other DR-422 Forms

- After completing and checking the entries made to section II, click `Save and Close` to return to the worklist.

- To view and edit another Form DR-422, click the `View/Edit` button next to the name of the levy under the appropriate worklist.

- To return to the dashboard, click `Return to Dashboard` at the bottom of the worklist screen.

After completing and checking the entries made to section II, click "Save and Close" to return to the worklist. To view and edit another DR-422, click the "View/Edit" button next to the name of the levy under the appropriate worklist. Return to the dashboard by clicking "Return to Dashboard" at the bottom of the worklist screen.

Completing Form DR-422DEBT

FLORIDA

Next, we'll take a look at form DR-422DEBT.

Completing the DR-422DEBT form is very similar to the DR-422 we just discussed. To get started, click the "View/Edit" button associated with a levy.

The screen will display an electronic version of sections I and II of the form.

Form DR-422DEBT Section I: REVIEW ONLY

Section I - Completed by Property Appraiser		
Is VAB still in session?		○ Yes ● No
1. Current year gross taxable value:		$ 15,120,698,478 (Current Year Form DR-420Debt, Line 4)
2. Final current year gross taxable value:		$ 16,632,768,330 (Current Year Form DR-403 Series)
3. Percentage of change in taxable value:		% 10.00 (Line 2 divided by Line 1, minus 1, multiplied by 100)
The principal taxing authority must complete this form and return it to the property appraiser by: (Date Time Format: mm/dd/yyyy hh:mm PM)		10/11/2024 01:00 PM

Taking a closer look at section I, the information certified by the property appraiser is shown and available for review by the taxing authority.

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Form DR-422DEBT Section I Review

Section I cannot be edited by taxing authority

Answer to "Is VAB still in session?" selected

Data in lines 1-3 certified by property appraiser

Deadline for taxing authority certification established

If any discrepancies, notify TRIM@floridarevenue.com

Just like a review of a DR-422, please keep in mind that the taxing authority cannot edit items in this section. The property appraiser provides data for lines 1-3, selects an answer for the question "Is VAB still in session", and establishes the deadline for taxing authority to certify the DR-422DEBT form. If any discrepancies are found, the taxing authority should email the Department's TRIM team at TRIM@floridarevenue.com.

Form DR-422DEBT Section II

Section II - Completed by Principal 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.	
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:	
4b. Other voted millage: (In excess of the millage cap and not more than two years.)	
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).	
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.).	
If the percentage of change in taxable value does not fall within these percentages, this section of the form will be disabled.	
Are you going to adjust the Voted Debt Service Millage?	○Yes ●No
5. Unadjusted gross ad valorem proceeds:	$ 0 (Line 1 multiplied by Line 4a or 4b, as applicable, divided by 1,000)
6. Adjusted millage rate:	0.0000 (Line 5 divided by Line 2, multiplied by 1,000)

Let's focus on the section taxing authorities need to complete – Section II of the DR-422DEBT. This is how it appears on the screen.

Form DR-422DEBT: Line 4-Voted Debt Service Millage Rate

Line 4a – Manually enter the voted debt service millage adopted by resolution or ordinance at the final budget hearing under s. 200.065(2)(d), F.S.

OR

Line 4b – Manually enter other voted millage in excess of the millage cap and not more than two years.

> ***Please note***: *OASYS eTRIM will not allow non-zero entries in both 4a and 4b.*

FLORIDA

Taxing authorities must complete line 4 by entering a millage rate in either line 4a or 4b. For line 4a, manually enter the voted debt service millage adopted by resolution or ordinance at the final budget hearing under s. 200.065(2)(d), F.S., or, for line 4b, manually enter other voted millage in excess of the millage cap and not more than two years. Please note: OASYS eTRIM requires a value on both lines, enter a value even if it is 0.

For the DR-422DEBT, OASYS eTRIM handles this question in the same manner as the DR-422. Based on the percentage reflected on line 3 and the parameters given for the type of taxing authority, the application will enable or disable this section. If enabled, the application defaults to "No". Click "Yes" if the adopted millage rate will be adjusted.

Form DR-422DEBT: Lines 5 and 6

- If a county, municipality, school or WMD selects "**Yes**," the system auto-calculates lines 5 and 6 based on the millage rate the taxing authority entered on line 4.
- To initiate the calculation, click Save and Recalculate .
- Lines 5 and 6 will now populate with properly calculated figures.

> ***Please note:*** *Lines 7 and 8 will not appear for these taxing authorities as they are not applicable.*

FLORIDA

Like the process for form DR-422, if a county, municipality, school, or WMD selects "Yes", the system will auto-calculate lines 5 and 6 based on the millage rate the taxing authority entered on line 4. To initiate the calculation, click the button labeled "Save and Recalculate." Lines 5 and 6 will now be populated with the properly calculated figures.

Form DR-422DEBT: Lines 7 and 8

- If an MSTU, dependent special district, or an independent special district selects "**Yes**," the system auto-calculates lines 7 and 8 based on the millage rate the taxing authority entered on line 4.

- To initiate the calculation, click Save and Recalculate .

- Lines 7 and 8 will now populate with properly calculated figures.

> ***Please note:*** *Lines 5 and 6 will not appear for these taxing authorities as they are not applicable.*

FLORIDA

Similarly, if an MSTU, dependent special district, or an independent special district selects "Yes", the system will auto-calculate lines 7 and 8 based on the millage rate the taxing authority entered on line 4. To initiate the calculation, click the button labeled "Save and Recalculate." Lines 7 and 8 will now be populated with the properly calculated figures.

Section I - Completed by Property Appraiser	
Is VAB still in session?	○Yes ●No
1. Current year gross taxable value:	$ 15,120,698,478 (Current Year Form DR-420Debt, Line 4)
2. Final current year gross taxable value:	$ 16,632,768,330 (Current Year Form DR-403 Series)
3. Percentage of change in taxable value:	% 10.00 (Line 2 divided by Line 1, minus 1, multiplied by 100)
The principal taxing authority must complete this form and return it to the property appraiser by: (Date Time Format: mm/dd/yyyy hh:mm PM)	10/11/2024 01:00 PM

Section II - Completed by Principal 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. **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:	0.1545
4b. Other voted millage: (In excess of the millage cap and not more than two years.)	0.0000
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). 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.). **If the percentage of change in taxable value does not fall within these percentages, this section of the form will be disabled.**	
Are you going to adjust the Voted Debt Service Millage?	●Yes ○No
5. Unadjusted gross ad valorem proceeds:	$ 2,336,148 (Line 1 multiplied by Line 4a or 4b, as applicable, divided by 1,000)
6. Adjusted millage rate:	0.1405 (Line 5 divided by Line 2, multiplied by 1,000)

This example shows a completed DR-422DEBT for a taxing authority that is adopting an adjusted millage.

View and Edit Other DR-422DEBT Forms

- After completing and checking the entries made to section II, click Save and Close to return to the worklist.

- To view and edit another Form DR-422DEBT, click the View/Edit button next to the name of the levy under the appropriate worklist.

- To return to the dashboard, click Return to Dashboard at the bottom of the worklist screen.

After completing and checking the entries made to section II, click "Save and Close" to return to the worklist. To view and edit another DR-422DEBT, click the "View/Edit" button next to the name of the levy under the appropriate worklist. Return to the dashboard by clicking "Return to Dashboard" at the bottom of the worklist screen.

Reviewing and Certifying the DR-422 Series Forms to the Property Appraiser

FLORIDA

Finally, let's go over the process for reviewing and certifying the DR-422 series forms to the property appraiser.

Final Steps to Certify Forms

Please note:

Users designated as "User Primary with Certification" can certify forms.

From the **Worklist**:

- Click `View/Edit` for any DR-422 Series form that is not "complete," as noted in the **Form Status** column.
- The `Certify` button appears once all items on the worklist are noted as "complete."
- Click `Certify` to electronically sign all DR-422 Series forms on the worklist.

DR422 Series - Certify to Property Appraiser

Certify

Property appraiser contacts will receive email notification to review and accept the DR-422 series forms.

FLORIDA

There are a few final steps to take to certify the DR-422 series forms to the property appraiser. Users designated as "User Primary with Certification" can certify forms. First, from the worklist, click "View/Edit" to review any DR-422 series form that is not noted as "complete" in the form status column. The "Certify" button will appear below the worklists once all items on the worklist are noted as "complete." Next, click the "Certify" button to electronically sign all DR-422 series forms on the worklist. Once this step is complete, OASYS eTRIM property appraiser contacts will receive an email notification to review and accept the DR-422 series forms.

Visit the Department's TRIM Webpage

https://floridarevenue.com/property/Pages/TRIM.aspx

Thank you for your attention during this presentation. Resources for taxing authorities are available on the Department's TRIM webpage. Please visit the webpage for up-to-date resources including workbooks, training materials, guidance on advertisements, and user guides for the new OASYS eTRIM application.

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In addition to resources on the TRIM webpage, our staff is available to help. Please feel free to contact any member of PTO's TRIM team if you have any questions in the future. You may also email us at TRIM@floridarevenue.com.