DISTRICT SCHOOL BOARD TRIM ADVERTISEMENT FLOWCHART

PROPERTY APPRAISER

DR-420S CERTIFICATION OF TAXABLE VALUE

SCHOOL BOARD DETERMINES ROLLED-BACK RATE, PROPOSED MILLAGES, DATE, TIME, AND PLACE OF THE TENTATIVE MILLAGE AND BUDGET HEARING

IS PROPOSED MILLAGE GREATER THAN ROLLED-BACK RATE?

NO

ADVERTISE USING A NOTICE OF BUDGET HEARING AD S.200.065(3)(e)

ARE THIS YEAR’S PROPOSED EXPENDITURES GREATER THAN LAST YEAR’S?

NO

ADVERTISE USING A NOTICE OF BUDGET HEARING AD S.200.065(3)(e)

BUDGET SUMMARY AD WITHOUT STATEMENT OF INCREASE S.200.065(3)(i)

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY AD WITHOUT STATEMENT OF INCREASE (1/4 PAGE) S.200.065(10)(a)

YES

ADVERTISE USING A NOTICE OF PROPOSED TAX INCREASE AD (1/4 PAGE) S.200.065(3)(c)

BUDGET SUMMARY AD WITH STATEMENT OF INCREASE S.200.065(3)(i)

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY AD WITH STATEMENT OF INCREASE (1/4 PAGE) S.200.065(10)(a)

NO

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*All advertisements in this flowchart assume that the school district will levy a capital outlay millage.