# OASYS Electronic Truth in Millage

## Annual Review User Guide

## For Taxing Authorities

Florida Department of Revenue

Property Tax Oversight

February 2025

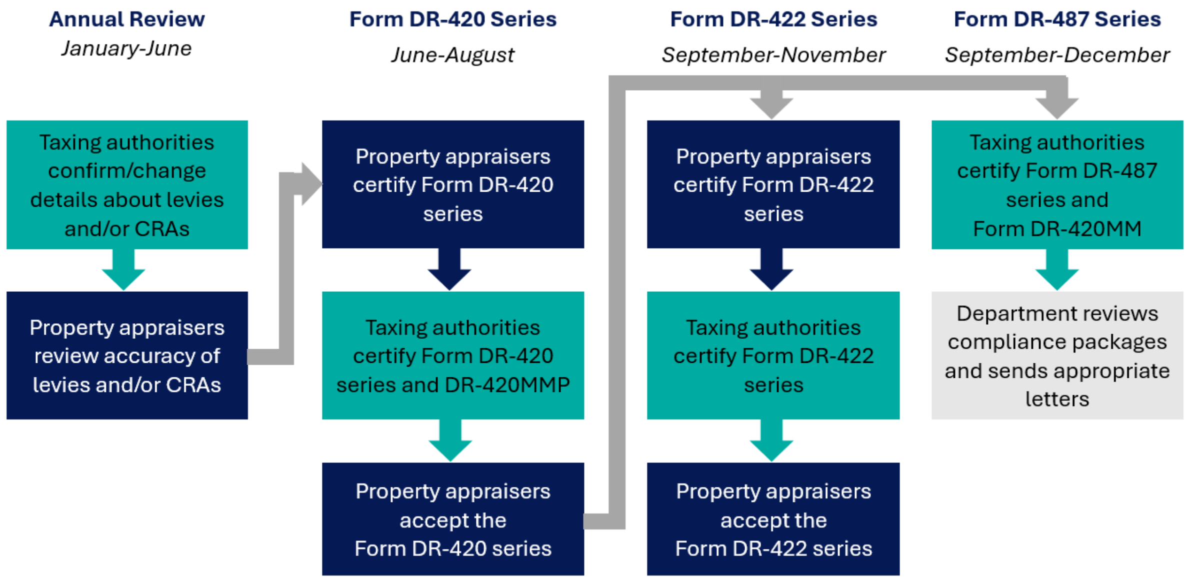
## Contents

## 1. Introduction

The Truth in Millage (TRIM) process informs taxpayers and the public about the legislative process by which local taxing authorities determine ad valorem (property) taxes. Taxing authorities and property appraisers must follow Chapter 200 of the Florida Statutes (F.S.), which governs TRIM as well as Chapter 12D-17, Florida Administrative Code (F.A.C.), which states the specific requirements for TRIM compliance. The Department of Revenue (Department) publishes various TRIM products which provide additional information:

- General TRIM overview
- Detailed TRIM information

The TRIM cycle runs with the tax year from January to December. The basic TRIM cycle is depicted here:




Property appraisers, taxing authorities, and Property Tax Oversight (PTO) staff perform required TRIM duties in the OASYS electronic Truth in Millage (eTRIM) application within the OASYS ePortal. To learn about general OASYS functionality, please review the *OASYS ePortal Inside PTO* module.

This user guide was developed to provide user support and assistance with the OASYS eTRIM application. This table shows the five user roles and the access levels for each:

| User Role | Enter Data | Certify Data | View Data | Receive System Emails |
|---|---|---|---|---|
| User Primary with Certification | X | X | X | X |
| User Primary | X | | X | X |
| User Backup | X | | X | |
| View Only with Notifications | | | X | X |
| View Only | | | X | |

The taxing authority's OASYS access manager can modify user roles and establish access for users.

The annual review tasks for taxing authorities are described below. The procedure for completing each task is described in this user guide.

## Annual Review Tasks for Taxing Authorities

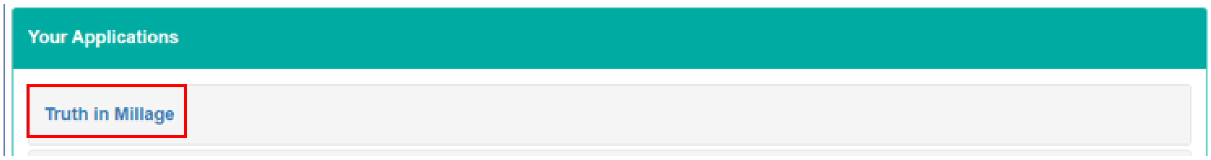
| Review taxing authority operating status | Review voting member count | Review OASYS ePortal office and eTRIM user information | Review existing levies and CRAs |
|---|---|---|---|
| **Taxing authority no longer operating:**<br>• Change operating status to "No" in OASYS eTRIM<br>• Upload and submit supporting documentation to PTO<br>• PTO will review and confirm abolishment<br>• No additional action needed<br>**Taxing authority continues to operate:**<br>• Review voting member count | **Update needed:**<br>• Input correct seat count<br>• Upload and submit supporting documentation to PTO<br>• PTO will review and confirm<br>• Review OASYS ePortal office and eTRIM user information<br>**No update needed:**<br>• Click "Confirm" to confirm active operating status and no change to voting member count<br>• Review OASYS ePortal office and eTRIM user information | **Updates needed:**<br>• Email/call contact manager and/or access manager to update contact list, office address, and/or OASYS eTRIM user access<br>• Email/call PTO to make changes to chief officer or office type<br>• Check annual review dashboard for updates<br>• Once all information is correct, click "Confirm"<br>• Review levies and CRAs<br>**No updates needed:**<br>• Click "Confirm"<br>• Review levies and CRAs | **Updates needed:**<br>• Click "Add Levy" or "Add CRA" to open input screen<br>• Click link(s) in data tables to update existing levies/CRAs<br>• Input data, upload documentation, and submit to PTO<br>• Respond to any rejected requests or PTO requests for additional information<br>• Click "PTA Review Complete" when all change requests are approved and the entire dashboard is correct<br>**No updates needed:**<br>• Click "PTA Review Complete" when all change requests are approved and the entire dashboard is correct |

Once the taxing authority clicks "PTA Review Complete," PTO will complete a final review and release forms for property appraisers to certify.

## 2. Begin the Annual Review

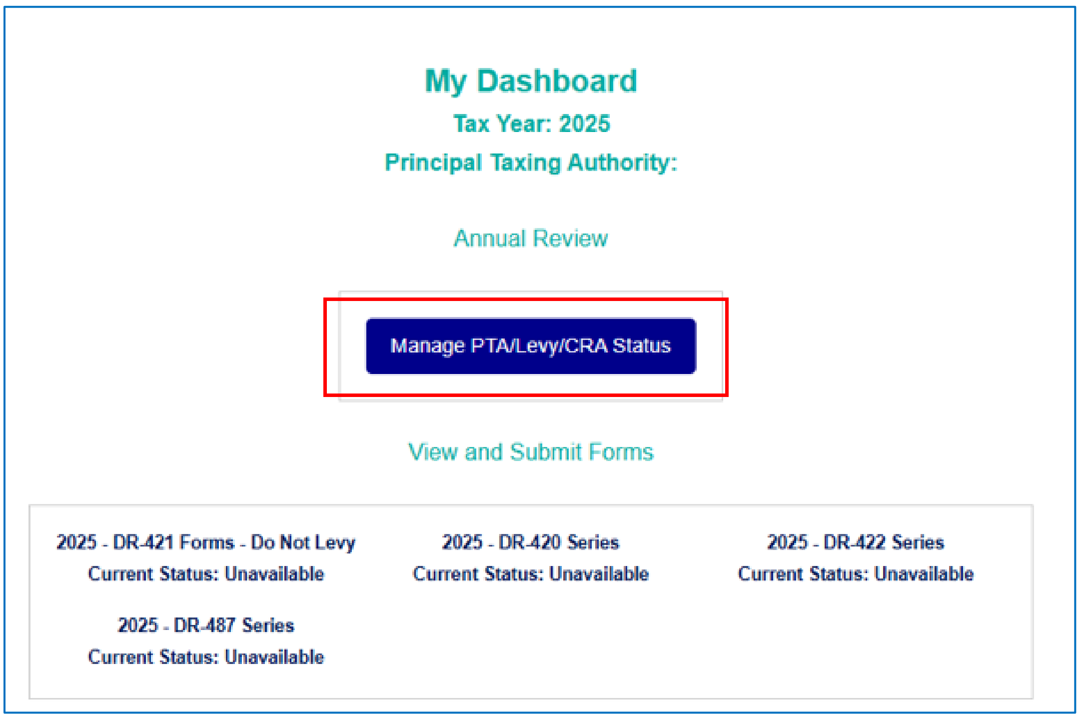
**2.1** Log into OASYS ePortal.

**2.2** Navigate to the **Your Applications** section in your **OASYS ePortal Dashboard**. Click **Truth in Millage** to launch the OASYS eTRIM application.




A custom **OASYS eTRIM Dashboard** will display.

**2.3** From the **OASYS eTRIM Dashboard**, click **Manage PTA/Levy/CRA Status**.




**2.4** The **Annual Review** dashboard will display. To complete the annual review, the taxing authority must:

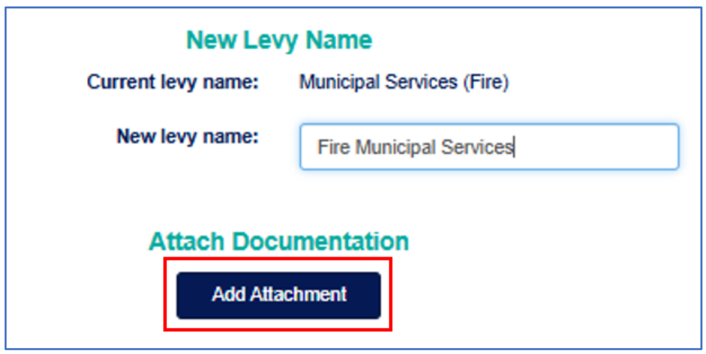
- Review, update, and confirm information for the taxing authority's operating status and voting member seat count.
- Review and confirm office, contact, and access information.
- Review, update, and confirm the levies and community redevelopment areas (CRAs) in the taxing authority.

## 3. Instructions for Attachments

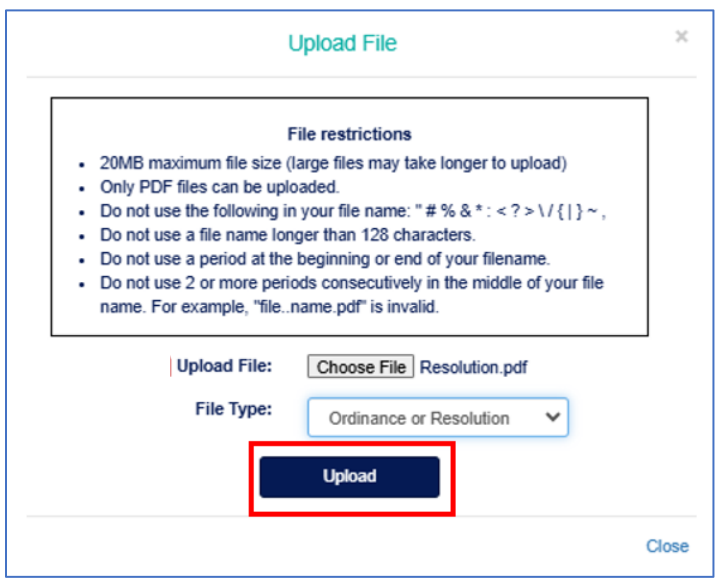
Changes made during the annual review require documentation, with the only exception being changing a levy status from actively levying to do not levy (DNL). The process for uploading documentation is the same throughout the OASYS eTRIM application. For brevity in this user guide, the instructions for attachments are provided in this section and are not repeated as each task is discussed.

Once the required data has been input for the change being made, follow these instructions to upload documentation.

**3.1** Click **Add Attachment** near the bottom of the input screen. NOTE: This is an example of an update to a levy name. The upper portion of each input screen varies. The bottom portion is consistent.




**3.2** The **Upload File** dialog box opens.




- Click **Choose File** and select the appropriate file from your computer. The file name will display next to **Choose File**.
- Select the type of documentation from the **File Type** menu. The options are **Referendum**, **Inter-Agency Agreement**, **Ordinance or Resolution**, **Statute or Rule**, or **Other**.
- After making the appropriate selections, click **Upload**. The **Upload File** dialog box closes.

Attachments

| Attachment Type | File Name | Uploaded Date | Uploaded By | Actions |
|---|---|---|---|---|
| Ordinance or Resolution | 20250127154552Resolution.pdf | 1/27/2025 3:45:55 PM | IndianRiverHD-verak | |

**3.3** On the input screen, uploaded documents appear in the **Attachments** section below the **Add Attachment** button. Details for each attachment include:

| | |
|---|---|
| Attachment Type | Displays the type of documentation selected by the user |
| File Name | Displays the name of the file |
| Uploaded Date | Displays the file's upload date and time stamp |
| Uploaded By | Displays the username of the individual who uploaded the file |
| Actions | Click to download and view the uploaded document.<br>Click to delete the document. A confirmation message will appear. |

**3.4** To upload multiple attachments, click **Add Attachment** again to repeat the process and upload additional documentation.

## 4. Saving Input vs. Submitting Changes

All input screens display action buttons below the **Attachments** section. Initially, the screen may display three action buttons. After data is input, all four action buttons are available and appear as shown below:


The functionality of each button is the same throughout the OASYS eTRIM application. For brevity in this user guide, the instructions for using the action buttons are provided in this section and are not repeated as each task is discussed.

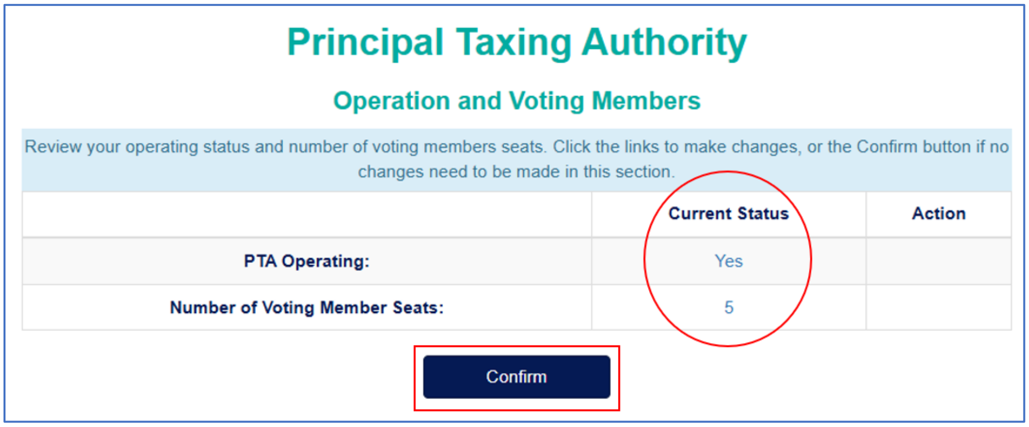
The functionality of each button is distinct. Please note the description and caveat for each:

| Button Label | Description | Caveat |
|---|---|---|
| **Back** | Returns user to the **Annual Review** dashboard. | Any unsaved input will be lost.<br>EXCEPTION: When an attachment is uploaded, OASYS eTRIM saves the attachment and data on the input screen. |
| **Save** | Saves the input and attachment(s) to OASYS eTRIM and user remains on the input screen. Saved input can be edited later, prior to being submitted. | Does not submit the input/update to PTO TRIM.<br>HINT: Use the save button to protect your work. |
| **Submit** | Saves and submits the input and attachment(s) to PTO TRIM and returns user to the **Annual Review** dashboard.<br>NOTE: To submit, all input fields must be complete, and documentation must be uploaded (except for status changing from Levying to DNL). | Once submitted, the input/update cannot be edited. |
| **Delete** | Deletes saved and unsaved input and attachments and returns user to the **Annual Review** dashboard. | User confirmation of this action is required.<br>NOTE: The delete button is not available once an update has been submitted for PTO TRIM review. |

## 5. Confirm Operation of Taxing Authority and Voting Member Seats

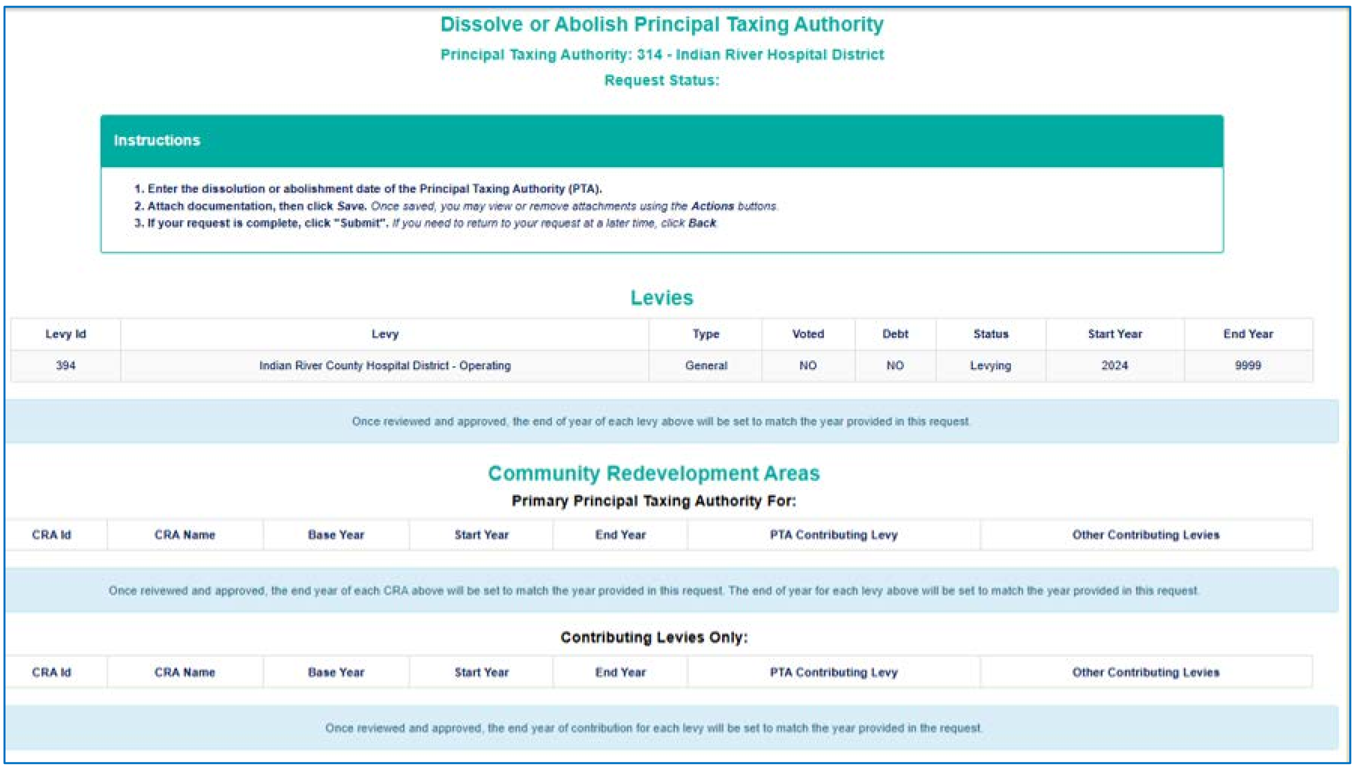
**5.1** At the top of the **Annual Review** dashboard, review the **Current Status** of the operation and voting members for the taxing authority.

If there is no change, click **Confirm**. The button label updates to **Confirmed**.



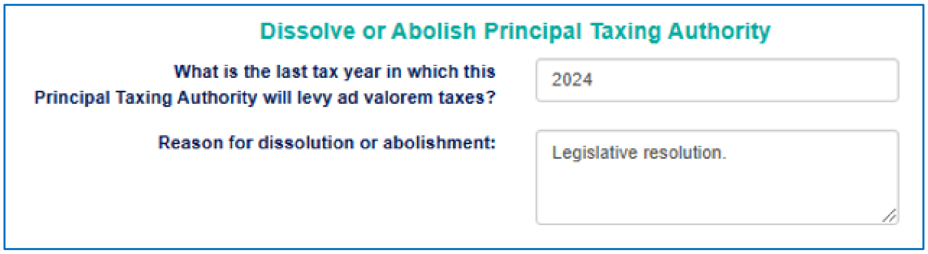

**5.2** To dissolve or abolish the taxing authority, click **Yes** under the **Current Status** column. NOTE: While rare, this does occur from time to time, so OASYS eTRIM allows for this change.

The **Dissolve or Abolish Principal Taxing Authority** screen displays with all levies and CRAs associated with the taxing authority listed. Review the data.



Below the levy and CRA data tables, a section titled **Dissolve or Abolish Principal Taxing Authority** displays. Input data in both fields.

- **What is the last tax year in which this PTA will levy ad valorem taxes?**
- **Reason for dissolution or abolishment**



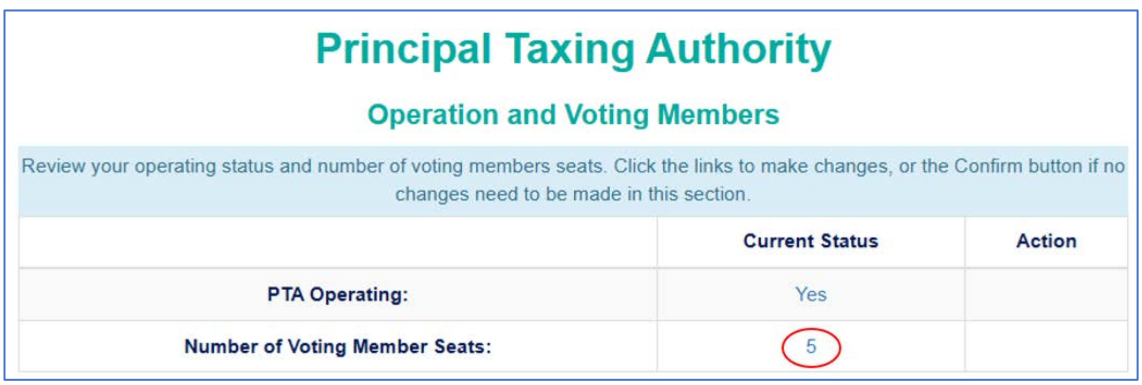

Click **Add Attachment** and upload documentation (see section 3).

Click **Save** or **Submit** (see section 4).

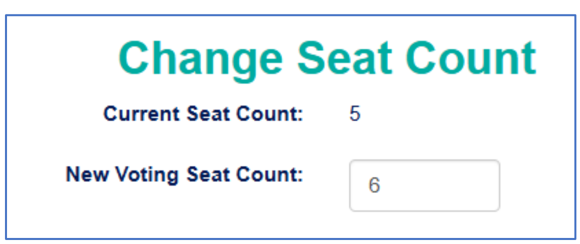
- Once a change to the **PTA Operating** status is saved, the **Confirm** button becomes inactive and displays **Changes Pending**. A link to view the saved change appears in the **Action** column.
- Once submitted to PTO TRIM, the **Confirm** button becomes inactive and displays **Confirmed**. Once submitted, the taxing authority cannot initiate other changes.

NOTE: Once PTO TRIM approves a taxing authority dissolution or abolishment, no further action is required for the annual review.

**5.3** To update the number of voting member seats, click the number displayed in the **Current Status** column.




The **Change Principal Taxing Authority Voting Seat Count** screen displays the current seat count. Input the new seat count for the taxing authority.



Click **Add Attachment** and upload documentation (see section 3).

Click **Save** or **Submit** (see section 4).

- Once a change to the number of voting seats is saved, the **Confirm** button becomes inactive and displays **Changes Pending**. A link to view the saved change appears in the **Action** column.
- Once submitted to PTO TRIM, the **Confirm** button becomes inactive and displays **Confirmed**.
- Note: the number of voting seats does not update immediately. It updates after the final annual review processes described in sections 10 and 11 are complete.

## 6. Confirm Office Information and Office Addresses

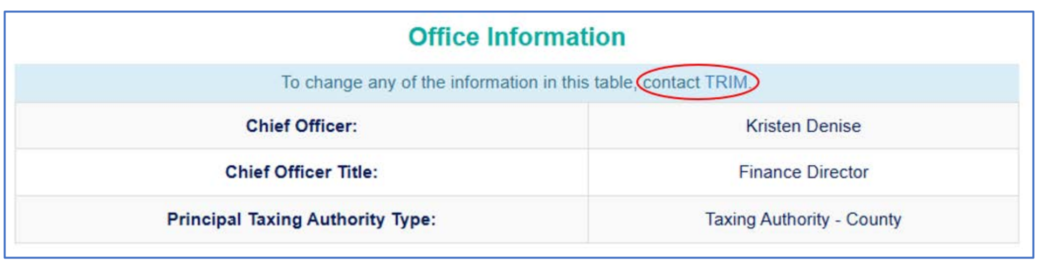
**6.1** In the second section of the **Annual Review** dashboard, review the **Office Information**. The information displayed pulls from the taxing authority's profile stored in the OASYS ePortal. This data is managed by PTO TRIM.

| | |
|---|---|
| **Chief Officer** | Displays the first and last name of the Chief Officer as it appears in the OASYS ePortal. This might be the city or town manager, finance director, county administrator, school superintendent, or another supervisory role. The Chief Officer's name will display as the Chief Administrative Officer on the certified TRIM forms. |
| **Chief Officer Title** | Displays the job title of the Chief Officer as it appears in the OASYS ePortal. |
| **Principal Taxing Authority Type** | Displays the taxing authority category as it appears in the OASYS ePortal. Options include:<br>• Taxing Authority – County<br>• Taxing Authority – Municipality<br>• Taxing Authority – School<br>• Taxing Authority – Independent Special District<br>• Taxing Authority – Water Management District |

Check the accuracy of the **Chief Officer**, **Chief Officer Title**, and **Principal Taxing Authority Type**.

**6.2** If all **Office Information** displays correct, review the **Office Addresses** (see 6.4).

**6.3** If corrections to the **Office Information** are needed, click **contact TRIM**. The email address for PTO TRIM will display.


Office Information

To change any of the information in this table, contact TRIM

| | |
|---|---|
| **Chief Officer:** | Kristen Denise |
| **Chief Officer Title:** | Finance Director |
| **Principal Taxing Authority Type:** | Taxing Authority - County |

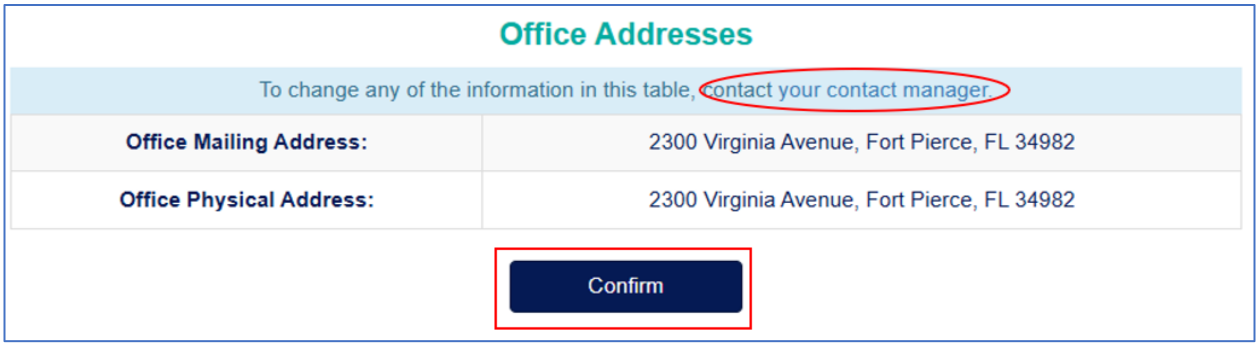
Communicate the corrections needed to PTO TRIM and monitor the **Annual Review** dashboard for updates.

**6.4** Review the **Office Addresses** in the third section of the **Annual Review** dashboard. The information displayed is managed by the taxing authority's OASYS contact manager.

| | |
|---|---|
| **Office Mailing Address** | Displays the office's mailing address from the OASYS ePortal. This will also appear on certified TRIM forms. |
| **Office Physical Address** | Displays the office's physical address from the OASYS ePortal. This will also appear on certified TRIM forms |

Check the accuracy of the **Office Mailing Address** and **Office Physical Address**.

**6.5** If corrections to the **Office Addresses** are needed, click **contact your contact manager**. The name and email address for the taxing authority's contact manager will display.




Communicate the corrections needed to the contact manager and monitor the **Annual Review** dashboard for updates.

**6.6** Once the correct **Office Information** and **Office Addresses** display, click **Confirm**. The button label will update to **Confirmed**.

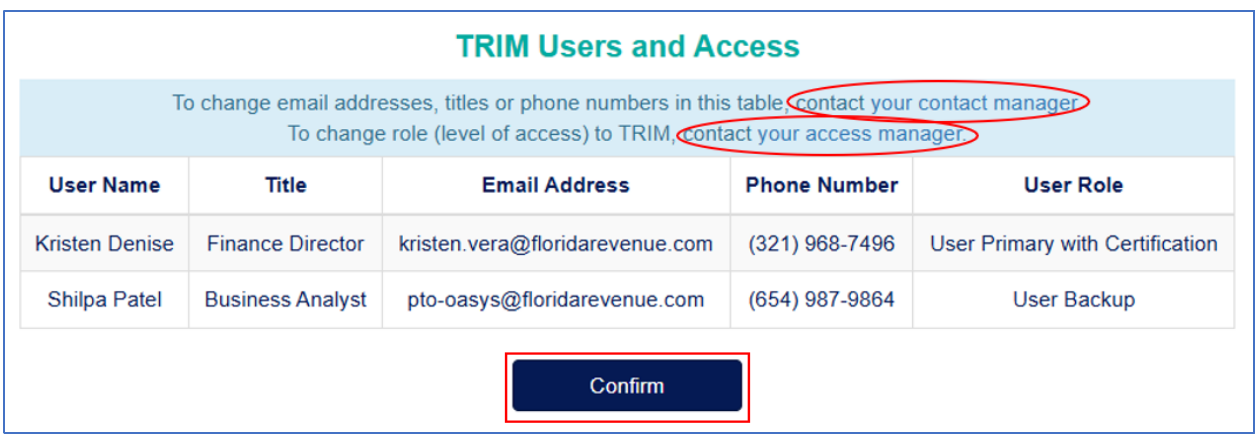
## 7. Confirm TRIM Users and Access

**7.1** In the fourth section of the **Annual Review** dashboard, review the data table displaying **TRIM Users and Access**. The information displayed is managed by either the taxing authority's contact manager or access manager for OASYS. In some taxing authorities, one person may handle both.

| | | |
|---|---|---|
| **User Name** | Displays the first and last name of the staff member as it appears in the OASYS ePortal. | Controlled by contact manager |
| **Title** | Displays the job title of the user as it appears in the OASYS ePortal. | Controlled by contact manager |
| **Email Address** | Displays the email address of the user as it appears in the OASYS ePortal. | Controlled by contact manager |
| **Phone Number** | Displays the phone number of the user as it appears in the OASYS ePortal. | Controlled by contact manager |
| **User Role** | Displays the level of access that the staff member has to the OASYS eTRIM application (see section 1). Options include:<br>• User Primary with Certification<br>• User Primary<br>• User Backup<br>• View Only with Notifications<br>• View Only | Controlled by access manager |

Check the accuracy of all information in the **TRIM Users and Access** data table.

**7.2** If information is correctly displayed, click **Confirm**. The button label will update to **Confirmed**.


TRIM Users and Access

To change email addresses, titles or phone numbers in this table, contact your contact manager
To change role (level of access) to TRIM, contact your access manager

| User Name | Title | Email Address | Phone Number | User Role |
|---|---|---|---|---|
| Kristen Denise | Finance Director | kristen.vera@floridarevenue.com | (321) 968-7496 | User Primary with Certification |
| Shilpa Patel | Business Analyst | pto-oasys@floridarevenue.com | (654) 987-9864 | User Backup |

Confirm

**7.3** If corrections to **User Name**, **Title**, **Email Address**, or **Phone Number** are needed, click **contact your contact manager**. The name and email address for the taxing authority's contact manager will display.

Communicate the corrections needed to the contact manager and monitor the **Annual Review** dashboard for updates.

**7.4** If corrections to **User Role** are needed, click **contact your access manager**. The name and email address for the taxing authority's access manager will display.

Communicate the corrections needed to the access manager and monitor the **Annual Review** dashboard for updates.

**7.5** Once the **TRIM Users and Access** data table displays correct information, click **Confirm**. The button label will update to **Confirmed**.

## 8. Review Levies / Add Levies

**8.1** In the fifth section of the **Annual Review** dashboard, review the data table displaying current **Levies**. The information displayed is managed by the principal taxing authority. If updates are needed (changes to current levies or adding new levies), they must be completed during the annual review process.

It is important to note that millage information for levies does not display in this data table. During annual review the principal taxing authority reviews, updates, and confirms the general information regarding a levy is correct. This allows the application to generate the proper TRIM forms during the new TRIM cycle. Millage information is entered and certified in OASYS eTRIM later in the calendar year, once it is established.

| | | |
|---|---|---|
| **Levy ID** | Displays the Department's unique identifier for the levy; sequential, system-generated number; assigned when levy is added | Fixed |
| **Levy** | Displays the name of the levy | **Editable** |
| **Type** | Displays the levy type. Options include: MSTU, General, Dependent Special District, School District | Fixed |
| **Voted** | Indicates whether the levy was voted upon or not (displays Yes or No) | Fixed |
| **Debt** | Indicates whether the levy is a debt levy or not (displays Yes or No) | Fixed |
| **Status** | Indicates whether the levy is actively levying or not (displays either Levying or Do Not Levy) | **Editable** |
| **Start Year** | Displays the start year for the levy | Fixed |
| **End Year** | Displays the end year, if any, for the levy ("9999" indicates no end year) | **Editable** |
| **Millage Cap** | Displays the millage cap, if any, for the levy | **Editable** |
| **PTA Wide** | Indicates whether a levy applies to the entire jurisdiction of the taxing authority | Fixed |
| **Action** | Displays link(s) for any updates that have been initiated by the principal taxing authority | System-generated |

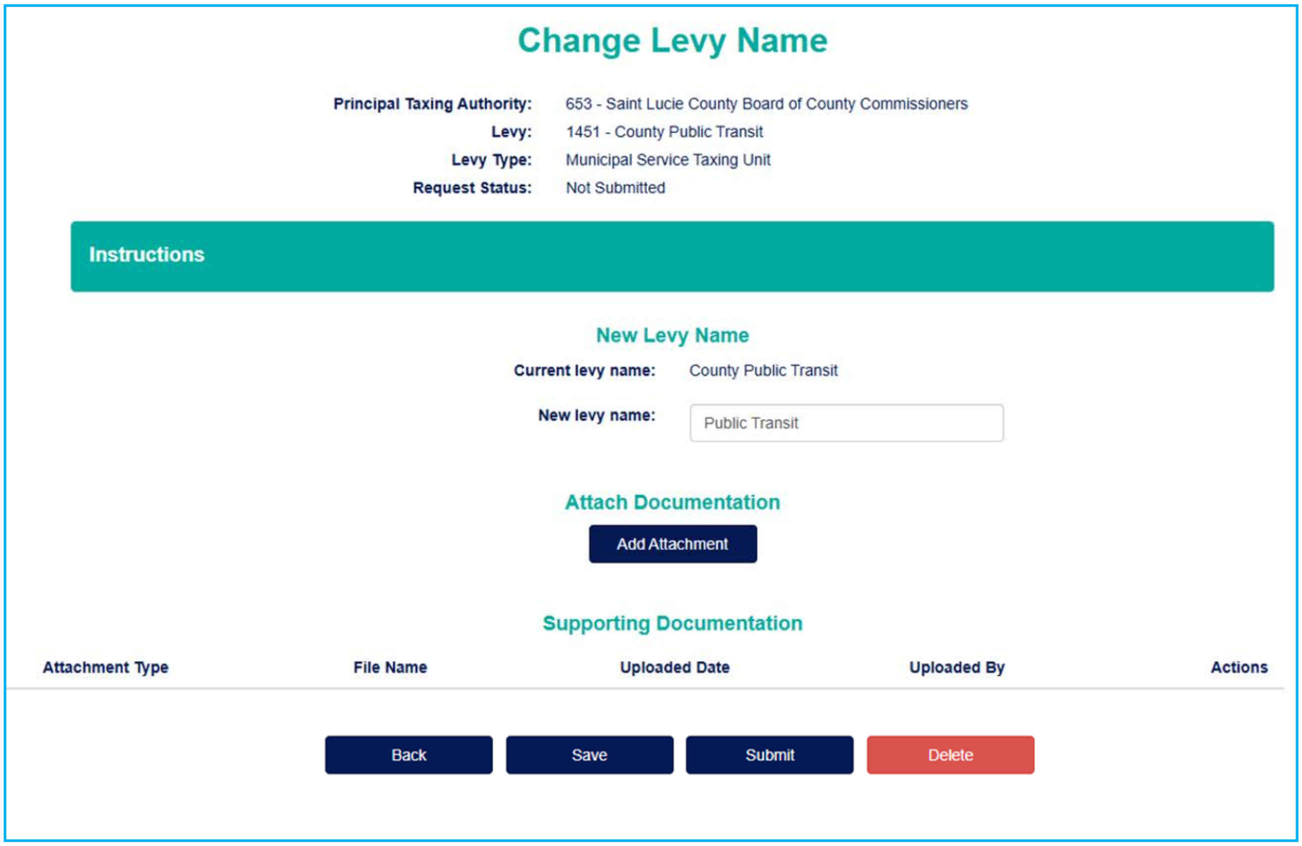
Check the accuracy of all information in the **Levies** data table.

**Levies**

Create New Levy

| Levy Id | Levy | Type | Voted | Debt | Status | Start Year | End Year | Millage Cap | Principal Taxing Authority Wide | Action |
|---|---|---|---|---|---|---|---|---|---|---|
| 421 | Lake County BCC - Operating | General | NO | NO | Levying | | 9999 | 10.0000 | YES | |
| 422 | Lake County BCC - Voted, Debt | General | YES | YES | Levying | | 9999 | Enter Cap | YES | |
| 426 | Lake County Water District | Dependent Special District | NO | NO | Levying | | 9999 | Enter Cap | YES | |
| 1118 | Stormwater | Municipal Service Taxing Unit | NO | NO | Levying | | 9999 | Enter Cap | NO | |
| 1119 | Emergency Medical Services | Municipal Service Taxing Unit | NO | NO | Levying | | 9999 | Enter Cap | YES | |

**8.2** If corrections are needed for a **Levy** name, click the blue linked levy name in the data table. The **Change Levy Name** screen will display. NOTE: The primary taxing authority levy name cannot be changed.




The current levy name displays.

- Enter the correct levy name in the input field.
- Documentation is required for changes to a levy name. Click **Add Attachment** and upload documentation (see section 3).
- Click **Save** or **Submit** (see section 4). A link to view the saved or submitted change will appear in the **Action** column. NOTE: Saved input does not forward to PTO TRIM; click **Submit** to send to PTO TRIM for review.
- Monitor the **Levies** data table for changes in the **Action** column. Requests for more information or rejected changes appear as links once posted by PTO TRIM (see section 10).

**8.3** If corrections are needed for a levy's **Status**, click the blue linked levy status (either Levying or DNL) corresponding to that levy in the data table. The **Change Levy Status** screen will display.

The **Change Levy Status** screen displays "**Will ad valorem taxes be levied for the current tax year?**". Depending on the prior setting, the screen displays either a **Yes** or **No** answer option.

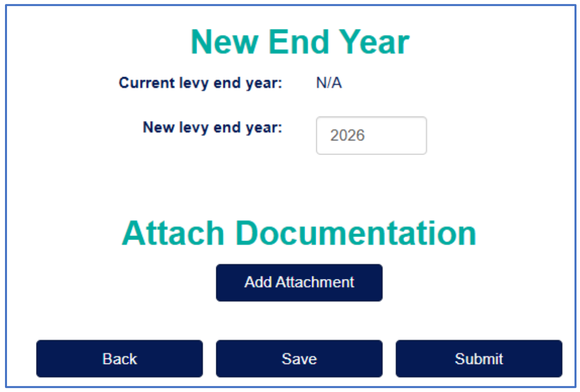


- Click the check box to change the levy status.
- Documentation is optional for changes to a levy status. Click **Add Attachment** and upload documentation (see section 3). NOTE: For changes from levying to DNL, Form DR-421 should not be uploaded as an attachment (see details below).
- Click **Save** or **Submit** (see section 4). A link to view the saved or submitted change will appear in the **Action** column. NOTE: Saved input does not forward to PTO TRIM; click **Submit** to send to PTO TRIM for review.

| | |
|---|---|
| When changing from DNL to Levying: | The change does not require review and is automatically approved.<br>The status changes on the **Annual Review** dashboard once the annual review is complete (see section 11).<br>OASYS eTRIM will generate the appropriate TRIM forms as the TRIM cycle progresses. |
| When changing from Levying to DNL: | The change does not require review and is automatically approved.<br>The status changes on the **Annual Review** dashboard once the annual review is complete (see section 11).<br>A link labelled **Complete DR-421** will appear in the **Action** column; click the link to certify and submit Form DR-421 during the annual review.<br>If not completing Form DR-421 during the annual review, taxing authorities must submit the form to PTO TRIM by November 1. |

**8.4** If corrections are needed for a levy's **End Year**, click the year link ("9999" if no end year exists) corresponding to that levy in the data table. The **Change Levy End Year** screen will display.

NOTE: A taxing authority may leave the end year as "9999" until the final year taxes will be collected for that levy. For example, if 2030 is the final year taxes for a levy will be collected, it is not necessary to update the end year until completing the annual review in January-May 2030.



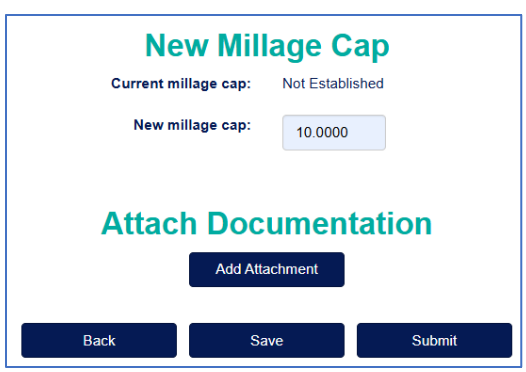

The current levy end year displays.

- Enter the new levy end year using four digits in the input field.
- Documentation is required for changes to a levy end year. Click **Add Attachment** and upload documentation (see section 3).
- Click **Save** or **Submit** (see section 4). A link to view the saved or submitted change will appear in the **Action** column. NOTE: Saved input does not forward to PTO TRIM; click **Submit** to send to PTO TRIM for review.
- Monitor the **Levies** data table for changes in the **Action** column. Requests for more information or rejected changes will appear as links once posted by PTO TRIM (see section 10).

NOTE: A levy ending at the end of the current tax year will not display on the dashboard in subsequent tax years.

**8.5** Levies may or may not have an established millage cap.

To add or change a levy's millage cap, click the **Millage Cap** link corresponding to that levy in the data table. The **Change Levy Millage Cap** screen will display.

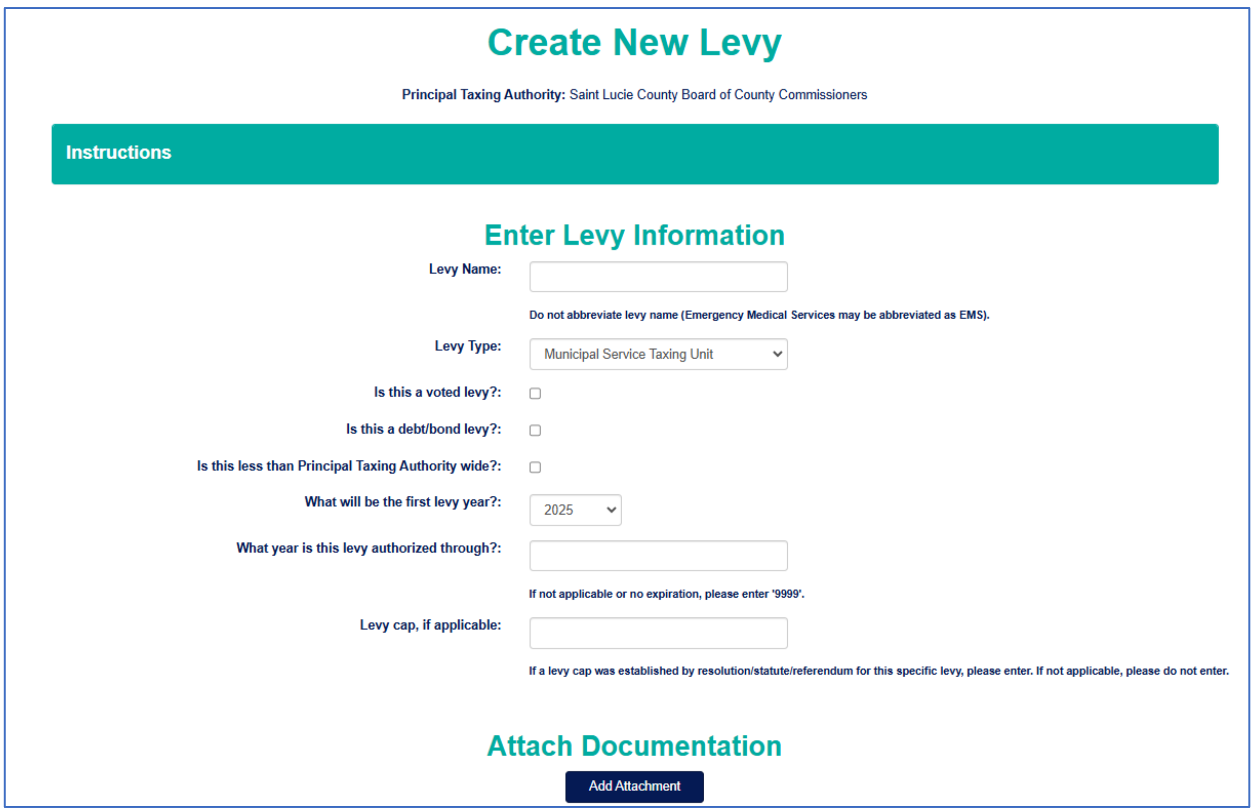


The current millage cap displays.

- Enter the new millage cap in the input field. OASYS eTRIM allows up to four digits after the decimal point. For example, if the levy cap is 10, it will display as 10.0000 in the levies data table.
- Documentation is required for changes to a levy's millage cap. Click **Add Attachment** and upload documentation (see section 3).
- Click **Save** or **Submit** (see section 4). A link to view the saved or submitted change will appear in the **Action** column. NOTE: Saved input does not forward to PTO TRIM; click **Submit** to send to PTO TRIM for review.
- Monitor the **Levies** data table for changes in the **Action** column. Requests for more information or rejected changes will appear as links once posted by PTO TRIM (see section 10).

**8.6** New levies should be added to OASYS eTRIM during the annual review process.

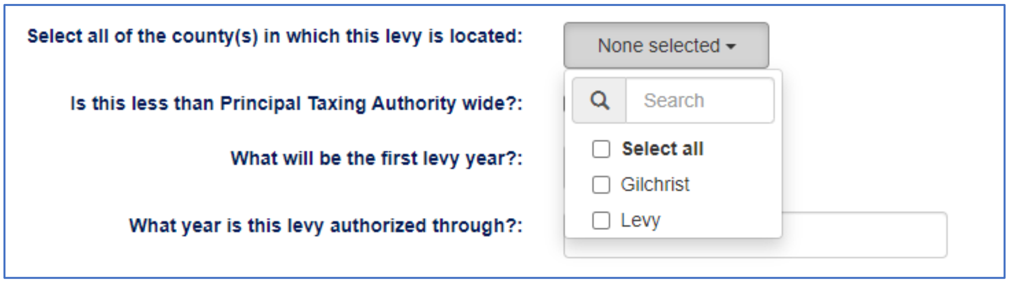
Click the **Create New Levy** button located above the levies data table. The **Create New Levy** screen displays. Input data for the new levy.




- Enter **Levy Name**. Do not abbreviate the levy name even if it is abbreviated in resolution; exception to this rule: EMS for Emergency Medical Services.
- Select **Levy Type** from the menu. Options include MSTU, General, Dependent Special District, or School District.
- If the levy is a **voted levy**, click the "Yes" checkbox. If not, leave blank.

- If the levy is a **debt/bond levy**, click the “Yes” checkbox. If not, leave blank.
- If the levy is less than **principal taxing authority wide**, click the “Yes” check box. If not leave blank.
- Select the **Levy Start** year from the menu. Options include the current tax year or next tax year.
- Enter **Levy End** year if an end year has been established. Otherwise, enter “9999.”
- Enter **Levy Cap** (millage cap) if a cap exists. Otherwise, leave blank.

NOTE: The **Create New Levy** screen is slightly different for **multi-county taxing authorities**. Such taxing authorities must select which counties the levy applies to from a menu.




- Documentation is required for a new levy. Click **Add Attachment** and upload documentation (see section 3).
- Click **Save** or **Submit** (see section 4). The new levy will appear in the data table. A link to view the saved or submitted change will appear in the **Action** column. NOTE: Saved input does not forward to PTO TRIM; click **Submit** to send to PTO TRIM for review.
- Monitor the **Levies** data table for changes in the **Action** column. Requests for more information or rejected changes will appear as links once posted by PTO TRIM (see section 10).

## 9. Review CRAs / Add CRAs

**9.1** In the sixth section of the **Annual Review** dashboard, review the **Community Redevelopment Area (CRA)** data table displaying current CRA(s). If updates are needed (changes to current CRAs or adding new CRAs), the principal taxing authority must complete the updates during the annual review process.

The CRA data tables may display in two lists. The first is titled **Principal Taxing Authority For** and it displays CRAs established within the principal taxing authority, if there are any. For example, a CRA established within the City of Alachua would appear on the **Principal Taxing Authority For** list for the City of Alachua. A taxing authority may edit the CRA name and end year of CRAs in the **Principal Taxing Authority For** data table. The second list is titled **Contributing Levies Only**, and it displays CRAs established within other taxing authorities for which the subject taxing authority contributes funding, if there are any. This table is informational only, and a taxing authority cannot edit the data displayed in the **Contributing Levies Only** data table. If a taxing authority does not have associated CRAs, this section does not appear on their annual review dashboard.

It is important to note that millage information for CRAs does not display in this data table. During annual review the principal taxing authority reviews, updates, and confirms the general information regarding a CRA is correct. This allows the application to generate the proper TRIM forms during the new TRIM cycle. Millage information is entered and certified in OASYS eTRIM later in the calendar year, once it is established.

The **Principal Taxing Authority For** data table includes:

| | | |
|---|---|---|
| **CRA Id** | Displays the Department's unique identifier for the CRA; sequential, system-generated number; assigned when CRA is added | Fixed |
| **CRA Name** | Displays the name of the CRA | **Editable** |
| **Base Year** | Displays the CRA base year | Fixed |
| **Related Levies** | Indicates which levies pay into this CRA | Fixed |
| **Start Year** | Indicates the Start Year of a CRA | Fixed |
| **End Year** | Indicates the End Year of a CRA | **Editable** |
| **Action** | Displays link(s) for any updates that have been initiated by the principal taxing authority | System-generated |

Check the accuracy of all information in the **Principal Taxing Authority For** data table.

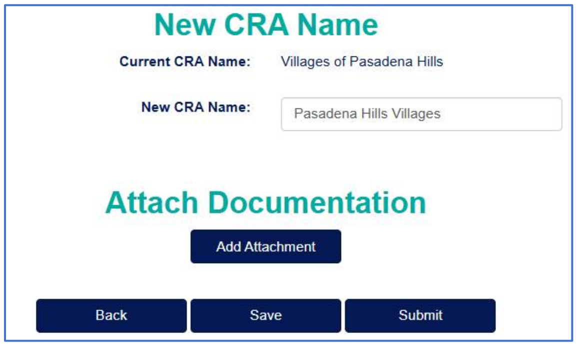

Community Redevelopment Area (CRA)

Create New CRA

Principal Taxing Authority For:

| CRA Id | CRA Name | Base Year | Related Levies | Start Year | End Year | Action |
|---|---|---|---|---|---|---|
| 193 | Mount Plymouth-Sorrento CRA | 2014 | Lake County BCC - Operating<br>Lake County Water District<br>Emergency Medical Services | 2015 | 9999 | |

**9.2** If corrections are needed for a **CRA** name, click the blue linked levy name in the data table. The **Change CRA Name** screen will display.




The current CRA name displays.

- Enter the correct CRA name in the input field.
- Documentation is required for changes to a CRA name. Click **Add Attachment** and upload documentation (see section 3).
- Click **Save** or **Submit** (see section 4). A link to view the saved or submitted change will appear in the **Action** column. NOTE: Saved input does not forward to PTO TRIM; click **Submit** to send to PTO TRIM for review.
- Monitor the **Principal Taxing Authority For** data table for changes in the **Action** column. Requests for more information or rejected changes will appear as links once posted by PTO TRIM (see section 10).

**9.3** If corrections are needed for a CRA's **End Year**, click the year link ("9999" if no end year exists) corresponding to that CRA in the data table. The **Change CRA End Year** screen will display.

NOTE: A taxing authority may leave the end year as "9999" until the final year taxes will be collected for that CRA. For example, if 2030 is the final year taxes for a CRA will be collected, it is not necessary to update the end year until completing the annual review in January-May 2030.

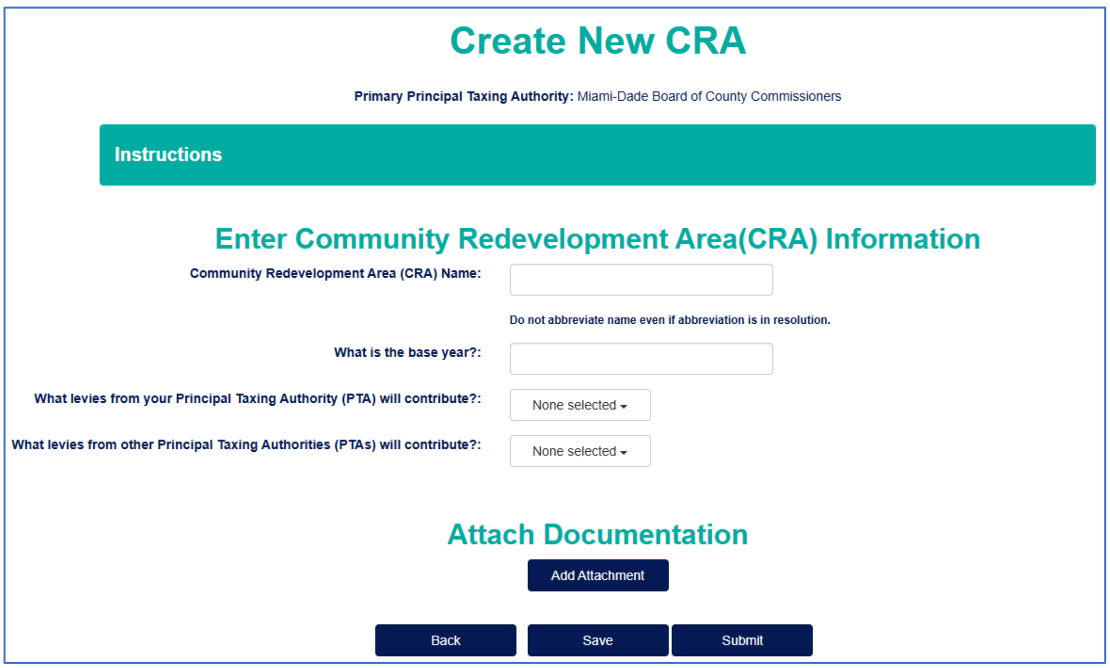
The CRA base year and current CRA end year display.

- Enter the new CRA end year using four digits in the input field.
- Documentation is required for changes to a CRA end year. Click **Add Attachment** and upload documentation (see section 3).
- Click **Save** or **Submit** (see section 4). A link to view the saved or submitted change will appear in the **Action** column. NOTE: Saved input does not forward to PTO TRIM; click **Submit** to send to PTO TRIM for review.
- Monitor the **Principal Taxing Authority For** data table for changes in the **Action** column. Requests for more information or rejected changes will appear as links once posted by PTO TRIM (see section 10).

NOTE: A CRA ending at the end of the current tax year will not display on the dashboard in subsequent tax years.

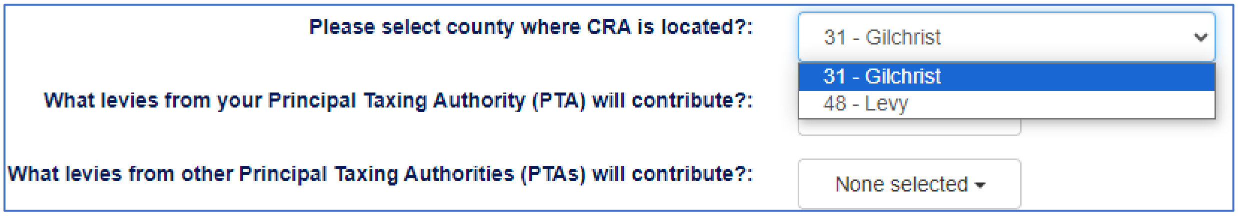
**9.4** New CRAs should be added to OASYS eTRIM during the annual review process.

Click the **Create New CRA** button located above the **Principal Taxing Authority For** data table. The **Create New CRA** screen will display. Input data for the new CRA.




- Enter **CRA Name**. Do not abbreviate levy name even if abbreviated in resolution.
- Enter the **CRA Base Year.** The **Start Year** that displays on the **Community Redevelopment Area (CRA)** data table will be the **Base Year** plus 1.
- In response to "**What levies from your PTA will contribute?**", select from the menu all the taxing authorities that will contribute.
- In response to "**What levies from other PTA will contribute?**", select from the menu all the taxing authorities that will contribute.

NOTE: The **Create New CRA** screen is slightly different for **multi-county taxing authorities**. Such taxing authorities must select the county where the CRA is located from the menu. Taxing authorities may only select one county.




- Documentation is required for new CRAs. Click **Add Attachment** and upload documentation (see section 3).
- Click **Save** or **Submit** (see section 4). The new CRA appears in the data table. A link to view the saved or submitted change will appear in the **Action** column. NOTE: Saved input does not forward to PTO TRIM; click **Submit** to send to PTO TRIM for review.
- Monitor the **Principal Taxing Authority For** data table for changes in the **Action** column. Requests for more information or rejected changes will appear as links once posted by PTO TRIM (see section 10).

NOTE: The end year for a newly created CRA will display once PTO TRIM approves the CRA. The end year displays “9999” to indicate that a specific end year has not been determined.

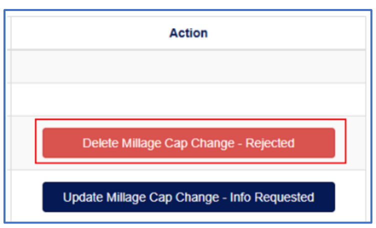
## 10. PTO TRIM Review Decisions and Taxing Authority Follow Up

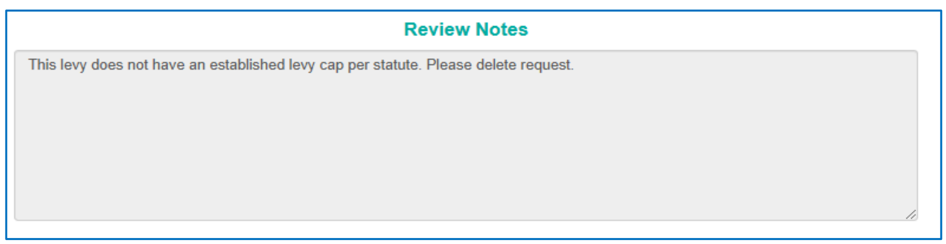
Changes or additions to OASYS eTRIM initiated during the annual review process go to PTO TRIM for review. The proposed changes and additions are sent when the user clicks the **Submit** button. This allows PTO TRIM to review submitted requests while taxing authorities continue working through the annual review.

In response to a submission for a change or addition, PTO's TRIM team will either approve, reject, or request additional details. NOTE: If PTO TRIM requests additional information or rejects a submitted change or addition during the annual review, those changes or additions must be resolved in order to finalize the annual review (see section 11).

**APPROVAL:** When a change or addition is approved, you will receive email notification of the approval. The change or addition will be reflected in the appropriate data table on the **Annual Review** dashboard.

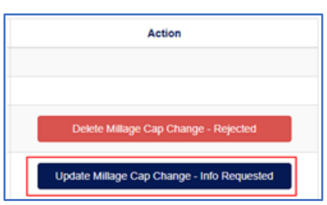
**REJECTION:** When a change or addition is rejected, you will receive an email notification of the reason for the rejection. A link will be available in the **Action** column of the appropriate data table on the **Annual Review** dashboard. Click the link. A **Review Notes** window displays the PTO TRIM message summarizing the basis for rejection.

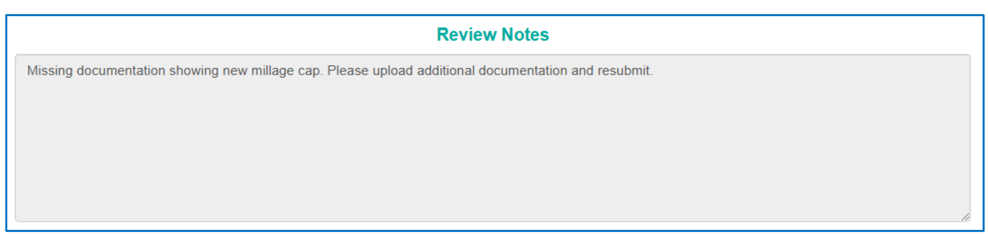



After viewing the Review Notes window, click **Delete** at the bottom of the screen to delete the submitted change or addition. The **Annual Review** dashboard displays, and the item will be removed from the appropriate data table.

**REQUEST FOR ADDITIONAL INFORMATION:** If additional information is needed by PTO TRIM, you will receive email notification of the request. A link will be available in the **Action** column of the appropriate data table on the **Annual Review** dashboard. Click the link. A **Review Notes** window displays the PTO TRIM message summarizing the information being requested.




Click **Back** to return to the **Annual Review** dashboard. Click the relevant links to modify or amend the submission as needed. If additional documentation is needed, click **Add Attachment** (see section 3). Once the requested information has been added, click **Submit** to save and send to PTO TRIM for review.

## 11. Annual Review Completion

**11.1** To complete the annual review process, check the **Annual Review** dashboard to ensure:

- Information in the **Operating and Voting Members** section is correct, and the blue button below it reads **Confirmed**.
- Information in the **Office Information** section is correct, and the blue button below it reads **Confirmed**.
- Information in the **Office Addresses** section is correct, and the blue button below it reads **Confirmed**.
- Information in the **TRIM Users and Access** section is correct, and the blue button below it reads **Confirmed**.
- All levies are listed in the **Levies** data table, all **Action** buttons indicating feedback from PTO TRIM have been addressed and deleted, and all data in the data table is correct.
- All CRAs are listed in the **Community Redevelopment Area (CRA)** data table, all **Action** buttons indicating feedback from PTO TRIM have been addressed and deleted, and all data in the data table is correct.

NOTE: If corrections are needed, please follow the procedures described in sections 5 through 9 of this user guide.

**11.2** Once all sections are **Confirmed** and all **Action** buttons have been addressed, a **PTA Review Complete** button appears at the bottom of the **Annual Review** dashboard.

Click **PTA Review Complete**. This enables PTO TRIM to finalize the taxing authority's annual review. After PTO TRIM finalizes annual review for all taxing authorities in a county, that county's property appraiser will be able to review, accept, and begin work on the Form DR-420 series.

| | | | | | | |
|---|---|---|---|---|---|---|
| 284 | City of Boca Raton CRA | 1981 | 1982 | 9999 | Palm Beach BCC - Operating | City of Boca Raton - Operating (primary) |
| 285 | City of Boynton Beach CRA | 1983 | 1984 | 9999 | Palm Beach BCC - Operating | City of Boynton Beach - Operating (primary) |
| 286 | City of Delray Beach CRA | 1984 | 1985 | 9999 | Palm Beach BCC - Operating | City of Delray Beach - Operating (primary) |
| 287 | City of Jupiter CRA | 2002 | 2003 | 9999 | Palm Beach BCC - Operating | Town of Jupiter - Operating (primary) |
| 288 | City of Lake Worth Beach CRA | 2001 | 2002 | 9999 | Palm Beach BCC - Operating | City of Lake Worth Beach - Operating (primary) |
| 290 | City of Riviera Beach CRA | 1983 | 1984 | 9999 | Palm Beach BCC - Operating | City of Riviera Beach - Operating (primary) |
| 291 | City of West Palm Beach CRA - Downtown | 1984 | 1985 | 9999 | Palm Beach BCC - Operating | City of West Palm Beach - Operating (primary)<br>West Palm Beach Downtown Development Authority - Operating |



**11.3** After clicking the **PTA Review Complete** button, users may view the **Annual Review** dashboard; however, no changes or additions can be made. If changes or additions arise after clicking the **PTA Review Complete** button, please email PTO TRIM at TRIM@floridarevenue.com.

# Addendum A - Terminology

## TRIM Entities

| | |
|---|---|
| Dependent District | District that is governed by the governing body of the county or municipality. |
| Independent Special District | Special district that is not a dependent district of a county special district or municipality. |
| Municipal Service Taxing Unit (MSTU) | Counties may establish municipal service taxing or benefit units for any part or all of the unincorporated area of the county. These may provide fire protection; law enforcement; beach erosion control; recreation service and facilities; water; alternative water supplies, including, but not limited to, reclaimed water and water from aquifer storage and recovery and desalination systems; streets; sidewalks; street lighting; garbage and trash collection and disposal; waste and sewage collection and disposal; drainage; transportation; indigent health care services; mental health care services; and other essential facilities and municipal services from funds derived from service charges, special assessments, or taxes within such unit only. |
| Taxing Authority | Includes, but is not limited to, any county, municipality, authority, special district, or other public body of the state, any school district, library district, neighborhood improvement district created pursuant to the Safe Neighborhoods Act, metropolitan transportation authority, municipal service taxing or benefit unit (MSTU or MSBU), or water management district. |
| Value Adjustment Board (VAB) | The purpose of the value adjustment board (VAB) is to hear appeals regarding property value assessments, denied exemptions or classifications, ad valorem tax deferrals, portability decisions, and change of ownership or control. Taxpayers or their representatives file petitions with the VAB clerk in the county where the property is located. |

## Millage Terminology

| | |
|---|---|
| Adjusted millage | Adjustment of the final millage rate(s) calculated on Form DR-422, line 3. |
| Aggregate millage | Overall millage rate used to determine an overall rate for principal taxing authorities with dependent districts. |
| Final millage | Millage adopted at the final budget hearing. |
| Maximum millage | The maximum millage rate allowed by vote. |
| Millage cap | The maximum millage rate allowed by law. |
| Other voted millage | Millage rate approved by referendum. |
| Proposed millage | The millage rate necessary to fund the proposed budget (on Form DR-420). |
| Rolled-back rate | The rate that would generate prior year tax revenues less allowances for new construction, additions, deletions, annexations, and improvements, increasing value by at least 100% and tangible personal property value in excess of 115% of the previous year's value. |
| Tentative millage | The proposed millage rate adopted at the initial TRIM hearing (appears in the budget summary advertisement). |
| Truth in Millage (TRIM) | Establishes the statutory requirements that all taxing authorities levying a millage must follow, including all notices and budget hearing requirements. |

## Addendum B - TRIM Forms

| Form number | *Form Title* and short description |
|---|---|
| Form DR-420 | *Certification of Taxable Value*<br>Taxing authorities provide proposed millage rates. |
| Form DR-420S | *Certification of School Taxable Value*<br>School districts provide millage rates, or the millage rates considered by a taxing authority pursuant to Sections 200.065(2)(a)1. and (2)(b), F.S., to fulfill the tentative budget. |
| Form DR-420DEBT | *Certification of Voted Debt Millage* |
| Form DR-420MM | *Maximum Millage Levy Calculation, Final Disclosure* |
| Form DR-420MMP | *Maximum Millage Levy Calculation, Preliminary Disclosure* |
| Form DR-420TIF | *Tax Increment Factor Adjustment Worksheet* |
| Form DR-422 | *Certification of Final Taxable Value*<br>Taxing authorities indicate final adopted millage rates. |
| Form DR-422DEBT | *Certification of Final Voted Debt Millage* |
| Form DR-421 | *Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes* |
| Form DR-487 | *Certification of Compliance*<br>List of compliance requirements. |
| Form DR-487V | *Voting Record for Final Adoption of Millage Levy* |

TRIM forms are available on the Department's website.

## Addendum C - Important TRIM Dates

| | |
|---|---|
| July 1 | Last day for the property appraiser to certify the DR-420 Series forms. |
| July 1 through 31 | The board of county commissioners' (BOCC) budget officer delivers a tentative budget to the board. |
| August 4 | Last day for taxing authorities to certify DR-420, DR-420MMP, and any additional forms to the property appraiser. |
| August 24 | Last day the property appraiser can mail TRIM notices to property owners. |
| September 3 through 18 | The time in which regular taxing authorities must hold their hearings on tentative budget and proposed millage rate. This is the final hearing period for school districts. |
| September 18 through October 3 *(Could be advertised as early as September 4, depending on the tentative hearing date.)* | The taxing authority must advertise its intent to adopt a final millage rate and budget within this period.<br>• The taxing authority must hold the public hearing to adopt the final millage rate and budget two to five days after the advertisement appears in the newspaper.<br>• The taxing authority must send the resolution or ordinance adopting the final millage rate to the property appraiser, tax collector, and PTO within three days after the final hearing. The resolution should be submitted within 101 days of the July 1 certification of taxable value (by October 9).<br>• Within three days after the taxing authority receives the Form DR-422 (and possibly Form DR-422DEBT), the taxing authority completes and certifies the final millage rates to the property appraiser. |