

Taxing Authority User Guide
OASYS Truth in Millage



Florida Department of Revenue
Property Tax Oversight
May 2024

OASYS Truth in Millage Taxing Authority User Guide

Contents

| | |
|--|-----------|
| 1. Introduction..... | 3 |
| 2. Accessing the electronic Truth in Millage (eTRIM) Application..... | 6 |
| 3. The Levy Status Management Screen..... | 7 |
| 4. Updating a Levy End Year | 9 |
| 5. Creating a New Levy..... | 12 |
| 6. Creating a New CRA..... | 15 |
| 7. Levying Status and Completing the DR-421 Form During Annual Review | 18 |
| 8. Send to TRIM | 23 |
| 9. After PTO’s TRIM Review | 23 |
| 10. DR-420 Series Form Worklists..... | 25 |
| 11. Completing Form DR-420..... | 27 |
| 12. Completing Form DR-420S | 31 |
| 13. Completing Form DR-420DEBT | 35 |
| 14. Completing Form DR-420TIF | 36 |
| 15. Completing Form DR-420 MMP..... | 39 |
| 16. Reviewing and Certifying the DR-420 Series Forms to the Property Appraiser..... | 44 |

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. Florida state laws provide for public input and for governing bodies of taxing authorities to state specific reasons for proposed changes in taxes and the budget. When levying a millage, taxing authorities must follow chapter 200 of the Florida Statutes (F.S.), which governs TRIM. In 2007, the Florida Legislature revised those statutory requirements to provide maximum millage rates for non-voted levies of counties, municipalities, and independent special districts. Chapter 200, F.S., and chapter 12D-17, Florida Administrative Code (F.A.C.), state the specific requirements for TRIM compliance. Please consult the Florida Statutes before acting.

The Oversight and Assistance System electronic portal (OASYS ePortal) is Property Tax Oversight's (PTO) online workspace and platform for communication with county offices, including property appraisers, tax collectors, and taxing authorities.

The OASYS eTRIM (electronic Truth in Millage) application within the OASYS ePortal offers an electronic platform for property appraisers, taxing authorities, and PTO to perform required TRIM duties. In this application, taxing authorities may create or modify levies and community redevelopment areas (CRAs). The application also provides an efficient environment for taxing authorities and property appraisers can complete required TRIM forms and allows taxing authorities to electronically submit TRIM packages for PTO review.

Refer to this user guide for assistance with navigating and using the OASYS eTRIM system. This document will be updated as more functionality is added to the application.

Florida law requires taxing authorities to meet TRIM requirements. Non-compliance results in the loss of ad valorem taxes collected in excess of the rolled-back rate and state revenue sharing funds unless the taxing authority remedies the non-compliance.

Glossary of Role Definitions for the TRIM application

- **User Primary with Certification** - User will be able to enter data on the TRIM forms and certify them.
- **User Primary** - User will be able to enter data on the TRIM forms, but not certify them.
- **User Backup** - User will be able to enter data on the TRIM forms, but not certify them. They also will not receive notification emails.
- **View Only** - User will only be able to view the application, but not be able to update information.
- **View Only with Notifications** - This is like the **View Only** role. However, the user will receive notifications from the system.

Glossary of Important TRIM Terms and Forms

Adjusted Millage – Adjustment of the final millage rate(s) calculated on the *Certification of Final Taxable Value* (Form DR-422), line 3

Aggregate Millage – Overall millage rate used to determine an overall rate for principal taxing authorities with dependent districts

Dependent District – A district that is governed by the governing body of the county or municipality

Final Millage – Millage adopted at the final budget hearing

Independent – A special district that is not a dependent district of a county special district or municipality

Maximum Millage – The maximum millage rate allowed by vote

Millage Cap – The maximum millage rate allowed by law

MSTU – Municipal service taxing unit. 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
- Other essential facilities and municipal services from funds derived from service charges, special assessments, or taxes within such unit only.

Other Voted Millage – Millage rate approved by referendum

Proposed Millage – The millage rate necessary to fund the proposed budget (on 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

Taxing authority – A 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.

Tentative Millage – The proposed millage rate adopted at the initial TRIM hearing (appears in the budget summary advertisement)

TRIM – Truth in Millage

VAB – Value Adjustment Board

Form DR-420 – *Certification of Taxable Value* (Form DR-420), where taxing authorities indicate proposed millage rates.

Form DR-420S – *Certification of School Taxable Value* (Form DR-420S), where school districts indicate proposed millage rates.

Form DR-420DEBT – *Certification of Voted Debt Millage* (Form DR-420DEBT)

Form DR-420MM – *Maximum Millage Levy Calculation, Final Disclosure* (Form DR-420MM)

Form DR-420MMP – *Maximum Millage Levy Calculation, Preliminary Disclosure* (Form DR-420MMP)

Form DR-420TIF – *Tax Increment Factor Adjustment Worksheet* (Form DR-420TIF)

Form DR-422 – *Certification of Final Taxable Value* (Form DR-422), where taxing authorities indicate their final adopted millage rates.

Form DR-422DEBT – *Certification of Final Voted Debt Millage* (Form DR-422DEBT)

Form DR-421 – *Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes* (Form DR-421)

Form DR-487 – *Certification of Compliance*; list of compliance requirements (Form DR-487)

Form DR-487V – *Voting Record for Final Adoption of Millage Levy* (Form DR-487V)

Important TRIM Dates

July 1: Last day for the property appraiser to certify the DR-420 series forms.

July 1 – 31: The board of county commissioners' (BCC) budget officer delivers a tentative budget to the board.

August 4: Last day for taxing authorities to certify Form DR-420, Form 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 – 18 (could be as early as September 4 depending on the advertisement date): 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.

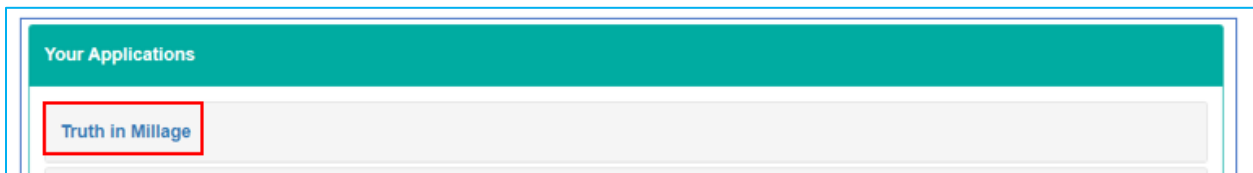
September 18 – October 3 (could be as early as September 6 depending on the advertisement date): The taxing authority must advertise its intent to adopt a final millage rate and budget within this period.

- The taxing authority must hold the public hearing to adopt the final millage rate and budget 2-5 days after the advertisement appears in the newspaper.
- 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.
- Within three days after the taxing authority receives Form DR-422 (and possibly Form DR-422DEBT), the taxing authority completes and certifies the final millage rates to the property appraiser.

2. Accessing the electronic Truth in Millage (eTRIM) Application

2.1 Navigate to the **Your Applications** section in your **OASYS ePortal Dashboard**.

2.2 Click **Truth in Millage Rewrite**.



2.3 Your **eTRIM Dashboard** displays.

My Dashboard
Tax Year: 2024
Principal Taxing Authority:

Annual Review of Levies

Manage Levy Status

View and Submit Forms

| | | |
|--|--|--|
| 2023 - DR-422 Post-VAB Series Current Status: Unavailable | 2024 - DR-420 Series Current Status: Unavailable | 2024 - DR-422 Series Current Status: Unavailable |
| 2024 - DR-487 Series Current Status: Unavailable | 2024 - DR-487 Re-Ad/Re-Hold Current Status: Unavailable | 2024 - DR-422 Post-VAB Series Current Status: Unavailable |

3. The Levy Status Management Screen

3.1 From your eTRIM Dashboard, click the **Manage Levy Status** button.

Annual Review of Levies

Manage Levy Status

3.2 The **Levy/CRA Status Management** screen now displays.

3.3 From this screen, you can view any **Levies** and **Community Redevelopment Area (CRA)** within your taxing authority.

3.4 It is important to note that you will not see millage information on this screen. You are only reviewing and confirming that the fields listed below are correct so that the proper TRIM forms can generate in the system. You will continue to enter millage information on the TRIM forms after the property appraiser has certified them to the taxing authority.

Levies

Create New Levy

| Levy Id | Levy | Type | Voted | Debt | Status | Start Year | End Year | Attachments | Action |
|---------|--------------------------------------|-----------|-------|------|---------|------------|----------|-------------|--------|
| 876 | Daytona Beach | General | NO | NO | Levying | | 9999 | | |
| 1533 | Daytona Beach - Downtown Development | Dependent | NO | NO | Levying | | 9999 | | |

Community Redevelopment Area (CRA)

Create New CRA

| CRA Id | CRA Name | Base Year | Related Levies | Start Year | End Year | Attachments | Action |
|--------|----------|-----------|----------------|------------|----------|-------------|--------|
| | | | | | | | |

Send to TRIM

3.5 The Levies data table displays the following:

- **Levy Id (a)** - Indicates the unique identifier for a levy
- **Levy (b)** - Displays the name of the levy
- **Type (c)** - Defines the levy type
- **Voted (d)** - Indicates whether a levy was voted upon
- **Debt (e)** - Indicates whether a levy is a debt
- **Status (f)** - Indicates whether a levy is **levying** or is a **Do Not Levy**. This feature allows you to indicate whether a particular levy is not levying during the annual review process.
- **Start Year (g)** - Indicates the **Start Year** of a levy
- **End Year (h)** - Indicates the **End Year** of a levy
- **Attachments (i)** - This field provides links to attachments associated with a levy if the levy has been newly created or modified. Established levies with no changes will not have links to attachments here.
- **Action (j)** - This field displays information only if there is an edit request or a create levy request. The action allows you to view the request.

| Levies | | | | | | | | | | |
|---------------------------------|---|---------------|-------|------|---------|------------|----------|-------------|--------|--|
| Create New Levy | | | | | | | | | | |
| Levy Id | Levy | Type | Voted | Debt | Status | Start Year | End Year | Attachments | Action | |
| 876 | Daytona Beach | General | NO | NO | Levying | 1982 | 9999 | | | |
| 877 | Daytona Beach Interest and Sinking 2004 | TrimTo/Update | YES | YES | Levying | 1982 | 9999 | | | |

3.6 The data table marked **Community Redevelopment Area (CRA)** displays the following fields:

- **CRA Id (a)** - Indicates the unique identifier for a CRA
- **CRA Name (b)** - Displays the name of the CRA
- **Base Year (c)** - Indicates the CRA base year
- **Related Levies (d)** - Indicates which levies pay into this CRA
- **Start Year (e)** - Indicates the **Start Year** of a CRA
- **End Year (f)** - Indicates the **End Year** of a CRA
- **Attachments (g)** - This field provides links to attachments associated with a CRA if the CRA is a new request. Established CRAs with no changes will not have links to attachments.
- **Action (h)** - This field displays information only if there is an edit request or a create CRA request. The action allows you to view the request.

Community Redevelopment Area (CRA)
[Create New CRA](#)

| CRA id | CRA Name | Base Year | Related Levies | Start Year | End Year | Attachments | Action |
|------------|------------------------------|---------------|---|---------------|---------------|-------------|----------|
| 2 a | CityOfKeechobee_CRA b | 2024 c | Okeechobee Okeechobee_Levy_1 CityOfKe_Levy_1 d | 2025 e | 9999 f | g | h |

4. Updating a Levy End Year

4.1 Under the **Levies** data table, select the data in the **End Year** field for the levy you wish to edit.

End Year

9999

9999

4.2 The **Manage Levy End Year** screen displays.

Manage Levy End Year
 Principal Taxing Authority: Daytona Beach

Instructions

Please review and confirm the information provided. Should updates be needed, please click "Cancel" button below.

On submit, the individuals from the Property Appraiser(s) for the counties in which the levies are located with access to TRIM will be notified that your annual review is complete. Should you need to make future updates, please refer to this screen.

Additionally, those from your office with TRIM access and individuals in the DOR property Tax Oversight TRIM section will be copied on the above message.

Levy Name: Daytona Beach
 Levy Type: General
 Previous Levy expiration year:
 Previous Levy Cap, if established: -1

Levy End Date

What is the last tax year that this levy will be assessed?

If this levy is currently in O&E status, please enter the current year.

Levy Cap, if established:

Supporting Documents

File restrictions

Naming Restrictions:

- Do not use the following in your file name: " & % & ' - ? * + \ | () ~
- Do not use a file name longer than 128 characters.
- Do not use a period at the beginning or end of your filename.
- Do not use 2 or more periods consecutively in the middle of your file name. For example, "The name.pdf" is invalid.
- Only PDF files can be uploaded. NOTE FROM DEV TEAM: Would like to remove the image/dot option.

Choose File / No file chosen

Choose File / No file chosen

4.3 Enter the last tax year that the levy will be assessed into the **What is the last tax year that this levy will be assessed?** field. In the below example, 2025 is the last tax year that the levy will be assessed.

4.4 Do not enter information into the **Levy Cap, if established** field unless otherwise instructed.

Levy End Date

What is the last tax year that this levy will be assessed?:

if this levy is currently in DNL status, Please enter the current year.

Levy Cap, if established:

4.5 Next, upload **Supporting Documents**.

4.6 Click **Choose File** and select the appropriate file from your folder.

Supporting Documents

File restrictions

Naming Restrictions:

- Do not use the following in your file name: " # % & * : < ? > \ / { | } ~
- Do not use a file name longer than 128 characters.
- Do not use a period at the beginning or end of your filename.
- Do not use 2 or more periods consecutively in the middle of your file name. For example, "file..name.pdf" is invalid.
- Only PDF files can be uploaded.

No file chosen

No file chosen

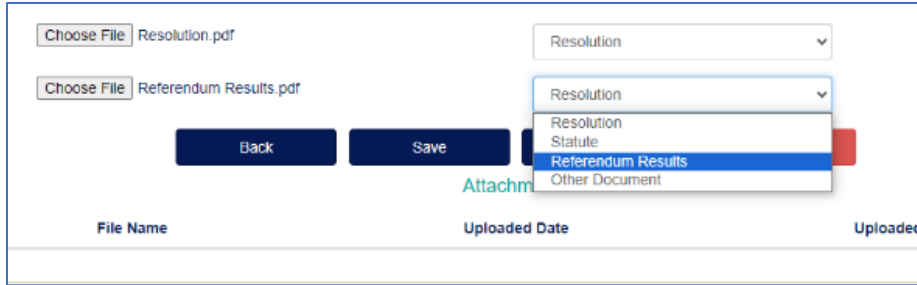
4.7 The name of the file will display next to the **Choose File** button as shown in the example below. Note that you may upload multiple documents.

RESOLUTION 1.docx

REFERNDU...ESULT.docx

4.8 Next, choose the attachment type from the dropdown menu.

10



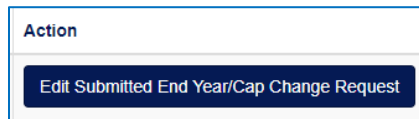
4.9 Select one of the following options:

- **Back (a)** - Return to the **Levy Status Management** screen. Your edits will be erased, and you must start over if you choose to edit the levy later.
- **Save (b)** - Save the edits made to a levy. The edit request will not be finalized.
- **Submit (c)** - Save the edits made to a levy. The request will be finalized. You must add an attachment before submitting the request. You may view your request under the **Levies** data table on the **Levy Status Management** screen.
- **Delete (d)** - You must remove any related attachments for this request before deletion. You must also confirm that you would like to delete this request.



4.10 If you saved or submitted your edits, the **Manage Levy End Year** screen will update and show the uploaded attachments, the date they were uploaded, and which user uploaded them.

4.11 If you submitted edits, you will return to the **Levy Status Management** screen and be able to click **Edit Submitted End Year/Cap Change Request** under the **Action** field next to the updated levy.



4.12 Requests are not submitted to the TRIM team until clicking **Send to TRIM** at the bottom of the **Levy Status Management** screen.

- 4.13 **Do not** click the **Send to TRIM** button until you are finished editing and/or creating all levies and/or CRAs.
- 4.14 It is also important to note that you cannot make these changes after your **Annual Review** is complete.

5. Creating a New Levy

- 5.1 Above the **Levies** data table, select **Create New Levy**.



- 5.2 The **Create New Levy** screen displays. Enter or select the following information as shown in the example below:

- **Levy Name (a)** - Enter the name of the levy.
- **Levy Type (b)** - Select the levy type from the dropdown list.
- **Is this a voted levy? (c)** - Check the box if this is a voted levy.
- **Is this a debt/bond levy? (d)** - Check the box if this is a debt/bond levy.
- **Is this less than Principal Taxing Authority wide? (e)** - Check the box if this levy is less than principal taxing authority wide.
- **What will be the first levy year? (f)** - Select the start year of the levy from the dropdown menu. Options are limited to the current year and the next year.
- **What year is this levy authorized through (g)** - Enter the end year of the levy. If there is no end year, enter **9999**.
- **Levy cap, if applicable (h)** - Enter the levy cap if the levy has one.

a Levy Name: Daytona Beach Test Levy

Do not abbreviate levy name even if abbreviation is in resolution. Exceptions to this rule: EMS

b Levy Type: Dependent

c Is this a voted levy?:

d Is this a debt/bond levy?:

e Is this less than Principal Taxing Authority wide?:

f What will be the first levy year?: 2023

g What year is this levy authorized through?: 9999

If not applicable or no expiration, please enter '9999'.

h Levy cap, if applicable:

If a levy cap was established by resolution/statute/referendum for this specific levy, please enter. If not applicable, please do not enter.

- 5.3 Representatives in multi-county principal taxing authority offices will see an additional question on the **Create New Levy** screen. This question asks the user to **Select all of the county(s) in which this levy is located**.
- 5.4 Select the county or counties that will contribute to the principal taxing authority's levy before completing the remaining fields.

The screenshot shows a form with the following fields and a dropdown menu:

- Field: "Select all of the county(s) in which this levy is located:" with a dropdown menu currently showing "None selected".
- Field: "Is this less than Principal Taxing Authority wide?:"
- Field: "What will be the first levy year?:"
- Field: "What year is this levy authorized through?:"

The dropdown menu is open, showing a search bar and three options: Select all, Gilchrist, and Levy. Below the form, there is a note: "If not applicable or no expiration, please enter '9999'."

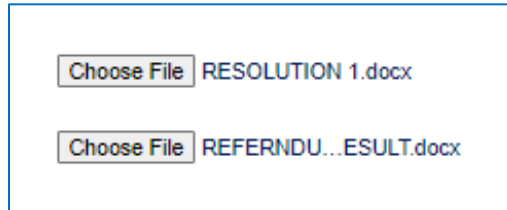
- 5.5 Next, upload **Supporting Documents**.
- 5.6 Click **Choose File** and select the appropriate file from your folder.

The screenshot shows the "Supporting Documents" section of the interface. It includes a box titled "File restrictions" with the following "Naming Restrictions":

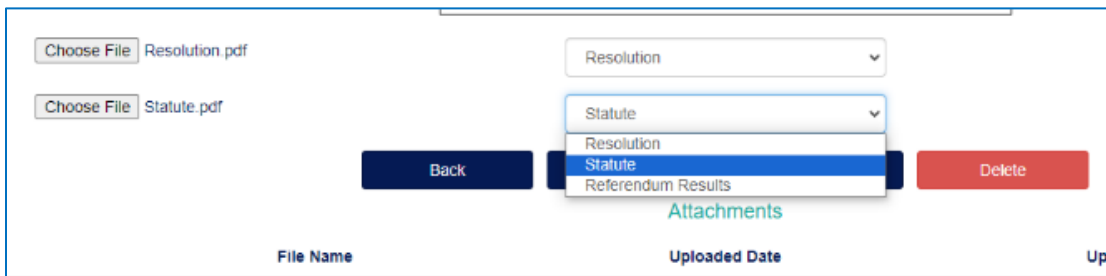
- Do not use the following in your file name: " # % & * : < ? > \ / { | } ~
- Do not use a file name longer than 128 characters.
- Do not use a period at the beginning or end of your filename.
- Do not use 2 or more periods consecutively in the middle of your file name. For example, "file..name.pdf" is invalid.
- Only PDF files can be uploaded.

Below the restrictions, there are two "Choose File" buttons, each followed by the text "No file chosen". The top "Choose File" button is highlighted with a red box. To the right of each button is a dropdown menu labeled "Resolution".

- 5.7 Once you have selected the appropriate file, the name of the file will appear next to the **Choose File** button as shown in the example below. Note that you may upload multiple documents.



5.8 Next, choose the attachment type from the dropdown menu.



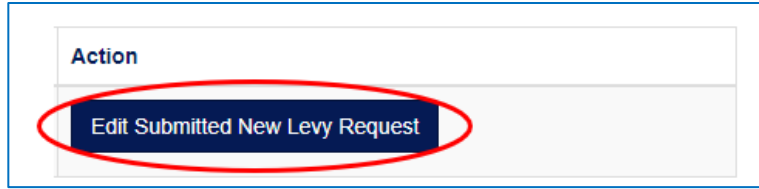
5.9 Select one the following options:

- **Back (a)** - Return to the **Levy Status Management** screen. Your work will be erased, and you must start over if you choose to add a new levy later.
- **Save (b)** - Click **Save** to save the information that you have entered and selected for a new levy. The new levy request will not be finalized.
- **Submit (c)** - Click **Submit** to save the information that you have entered and selected for a new levy. The new levy request will be finalized. You must add an attachment before submitting. You can view your request under the **Levies** data table on the **Levy Status Management** screen.
- **Delete (d)** - Click **Delete** to delete the request and return to the **Levy Status Management** screen. You must confirm to delete this request.



5.10 If you saved or submitted a request, the **Create New Levy** screen updates and shows the uploaded attachments, the upload date, and which user uploaded them.

5.11 If you submitted a request, the system returns to the **Levy Status Management** screen. You may click **Edit Submitted New Levy Request** under the **Action** field next to the levy you have created.



- 5.12 Requests are not submitted to the TRIM team until clicking **Send to TRIM** at the bottom of the **Levy Status Management** screen.
- 5.13 Do not click the **Send to TRIM** button until you are finished editing and/or creating all levies and/or CRAs.

6. Creating a New CRA

- 6.1 Click the **Create New CRA** button, located above the **Community Redevelopment Area (CRA)** data table.



- 6.2 The **Create New CRA** screen displays the following options as shown in the example below:

- **Community Redevelopment Area (CRA) Name (a)** - Enter the name of the CRA.
- **What is the base year? (b)** - Enter the CRA's base year. The **Start Year** that displays on the **Community Redevelopment Area (CRA)** data table on the **Levy Status Management** screen will be the **Base Year + 1**.
- **What levies from your Principal Taxing Authority (PTA) will contribute? (c)** - Select all levies from your principal taxing authority (PTA) that will contribute to the CRA.
- **What levies from other Principal Taxing Authorities (PTAs) will contribute? (d)** - Select all levies from other principal taxing authorities (PTAs) that will contribute to the CRA.

a Community Redevelopment Area (CRA) Name:

Do not abbreviate name even if abbreviation is in resolution. Do not include "CRA" in name.

b What is the base year?:

c What levies from your Principal Taxing Authority (PTA) will contribute?:

d What levies from other Principal Taxing Authorities (PTAs) will contribute?:

6.3 Representatives in multi-county principal taxing authority offices will see an additional question on the **Create New CRA** screen. This question asks the user to **Please select county where CRA is located?**

6.4 Select the county that will contribute to the CRA. You may only select one of the counties in the dropdown list.

Please select county where CRA is located?:

What levies from your Principal Taxing Authority (PTA) will contribute?:

What levies from other Principal Taxing Authorities (PTAs) will contribute?:

6.5 Next, upload **Supporting Documents**.

6.6 Click **Choose File** and select the appropriate file from your folder.

Supporting Documents

File restrictions

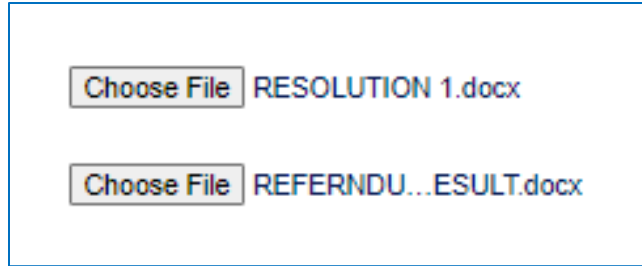
Naming Restrictions:

- Do not use the following in your file name: " # % & * : < ? > \ / { | } ~
- Do not use a file name longer than 128 characters.
- Do not use a period at the beginning or end of your filename.
- Do not use 2 or more periods consecutively in the middle of your file name. For example, "file..name.pdf" is invalid.
- Only PDF files can be uploaded.

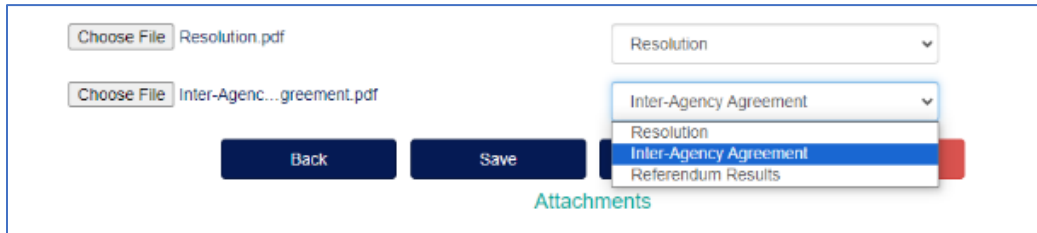
Choose File No file chosen Resolution ▾

Choose File No file chosen Resolution ▾

6.7 Once you have selected the appropriate file, the name of the file displays next to the **Choose File** button as shown in the example below. Note that you may upload multiple documents.



6.8 Next, choose the attachment type from the dropdown menu.



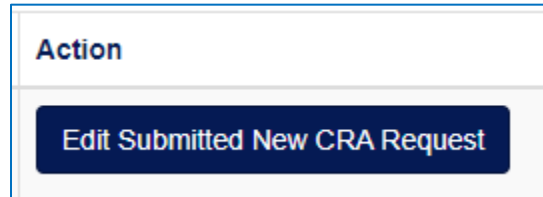
6.9 Select one of the following options:

- **Back (a)** - Click **Back** to return to the **Levy Status Management** screen. Your work will be erased, and you must to start over if you choose to add a new CRA later.
- **Save (b)** - Click **Save** to save the information that you entered and selected for a new CRA. However, the new CRA request will not be finalized.
- **Submit (c)** - Click **Submit** to save the information that you entered and selected for a new CRA The new levy request will be finalized. You are required to add an attachment before submitting. You may view your request under the **Levies** data table on the **Levy Status Management** screen.
- **Delete (d)** - Click **Delete** to delete the request and return you to the **Levy Status Management** screen. You must confirm that you would like to proceed to delete this request.



6.10 If you saved or submitted your request, the **Create New CRA** screen updates and displays the uploaded attachments, the upload date, and which user uploaded them.

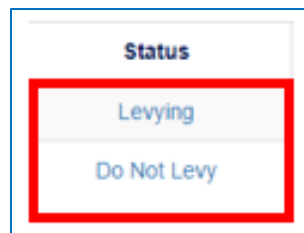
6.11 If you submitted your request, the system returns to the **Levy Status Management** screen. You may click **Edit Submitted New CRA Request** next to the CRA you created.



- 6.12** Please note that you will not see the end year for a newly created CRA until TRIM approves the CRA. Once TRIM approves the CRA, you should see the end year default to 9999 to indicate that a specific end year has not been determined.
- 6.13** Requests will not submit to the TRIM team until you click **Send to TRIM** at the bottom of the **Levy Status Management** screen.
- 6.14** **Do not** click the **Send to TRIM** button until you finish editing and/or creating all levies and/or CRAs.

7. Levying Status and Completing the DR-421 Form During Annual Review

- 7.1** During the annual review process, a taxing authority can determine whether an entity that currently levies a millage rate will change to not levying ad valorem taxes.
- 7.2** Principal authorities can also determine if an authority that was previously **Do Not Levy or DNL** will now be levying ad valorem taxes for the current year.
- 7.3** Locate the **Levies** table on the **Levy Status Management** screen.
- 7.4** To change the levy status of an authority, click the link in the **Status** column of the levy you wish to update.
- 7.5** This link displays **Levying** for authorities that are currently levying a millage rate for ad valorem taxes. Alternatively, this link displays **Do Not Levy** for authorities that are not levying a millage rate for ad valorem taxes.

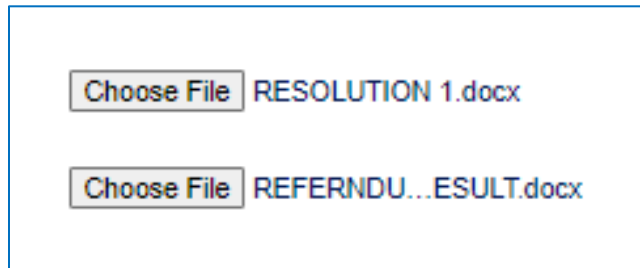


- 7.6** The system displays the **Manage Levying Status** screen.
- 7.7** The following fields display:
- **Levy Name (a)** - Displays the name of the levy for which you are changing the status

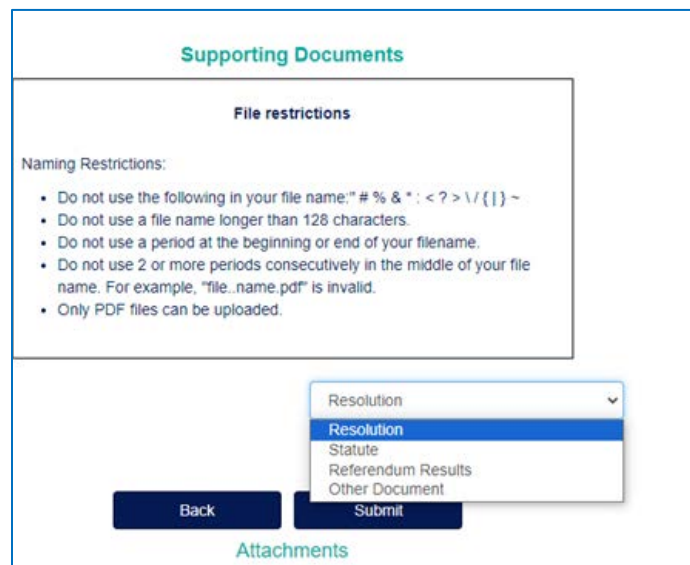
- **Levy Type (b)** - Displays the type of levy for which you are changing the status
- **Will ad valorem taxes be levied for the current tax year? (c)**- Select **Yes** if changing a **DNL** to a levying authority. Select **No** if changing a currently levying authority to a **DNL**.

- 7.8 If changing a currently levying authority to a **DNL**, select **No** on the **Will ad valorem taxes be levied for the current tax year?** question.
- 7.9 If changing a **DNL** authority to a levying authority, select **Yes** on the **Will ad valorem taxes be levied for the current tax year?** question.
- 7.10 Next, upload **Supporting Documents**.
- 7.11 Click **Choose File** and select the appropriate file from your folder.

- 7.12** After selecting the appropriate file, the name of the file displays next to the **Choose File** button as shown in the example below. Note that you may upload multiple documents.

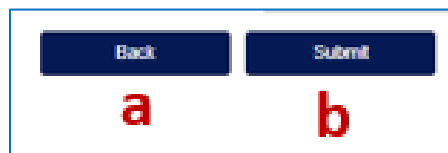


- 7.13** Next, choose the attachment type from the dropdown menu.

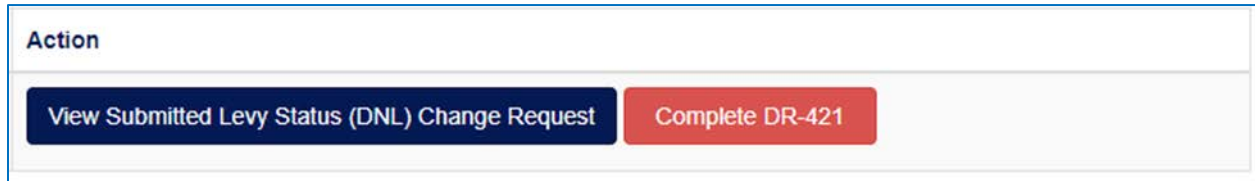


- 7.14** Select one of the following options:

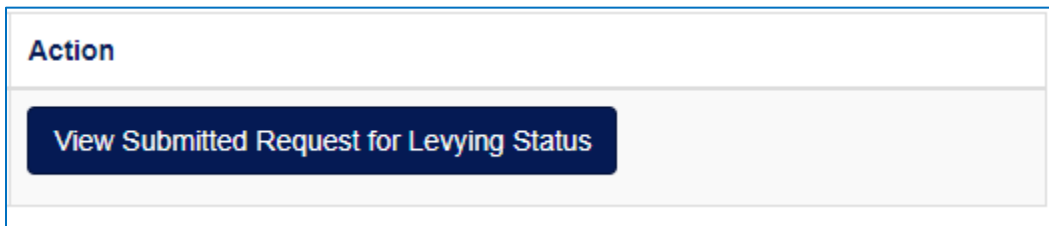
- **Back (a)** - Click **Back** to return to the **Levy Status Management** screen. Your edits will be erased, and you must start over if you choose to edit the levy later.
- **Submit (b)** - Click **Submit** to save edits made to a levy. The request will be finalized. You are required to add an attachment before submitting. You may view your request under the **Levies** data table on the **Levy Status Management** screen.



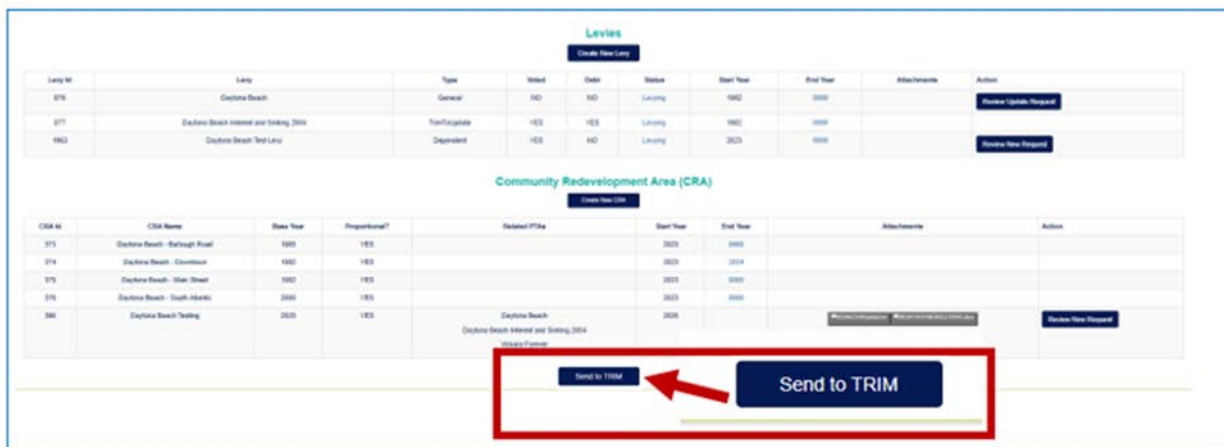
- 7.15 If changing a levying authority to a **DNL**, the authority's **Status** updates to **Do Not Levy** and you may access any attachments for the request.
- 7.16 Click **View Submitted Levy Status (DNL) Change Request** to view or make modifications to the request.
- 7.17 You may also click **Complete DR-421** to certify the **DNL**.



- 7.18 If changing a **DNL** to a levying authority, the **Status** will not change until Property Tax Oversight (PTO) approves the levying request.
- 7.19 Before sending the request to TRIM, you may click the **View Submitted Request for Levying Status** to make any changes to your request.

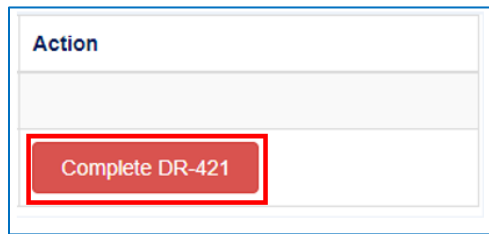


- 7.20 Click **Send to TRIM** at the bottom of your screen.



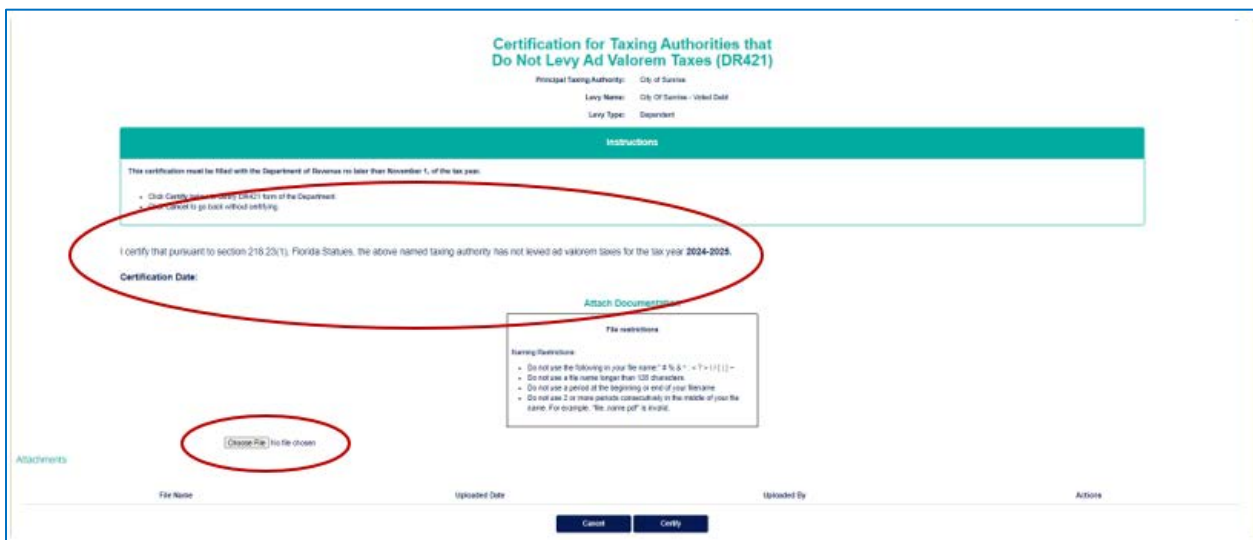
- 7.21 If requesting to change a levying authority to **DNL**, you will receive an email notification stating that TRIM acknowledged the levy status change.
- 7.22 If requesting to change a **DNL** to a levying authority, your levy will undergo the same review as other levying authorities. Please see the **Creating a New Levy** section of this document for more details.

7.23 When completing Form DR-421 or an established **DNL** or for a new **DNL** request, click the **Complete DR-421** button in the **Action** column next to the appropriate levy.



7.24 The **Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes (DR421)** screen displays.

7.25 An official certification statement displays. To upload a PDF version of your completed Form DR-421, click **Choose File**.



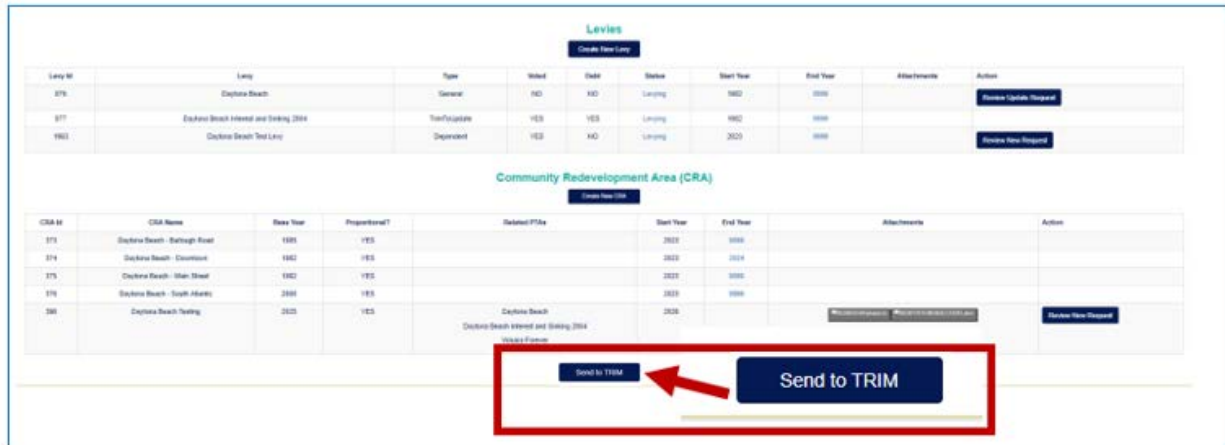
7.26 After uploading Form DR-421, select one of the following options:

- **Cancel (a)** - Click **Cancel** to return to your **Levy Status Management** screen without certifying.
- **Certify (b)** - Click **Certify** to return to your **Levy Status Management** screen and verify that you have no **Actions** to complete for the **DNL** authority. You should receive an email confirming certification. PTO will be able to view your submitted **DR-421**.

| Levy ID | Levy | Type | Valid | Debt | Status | Start Year | End Year | Attachments | Action |
|---------|-------------------------------|-----------|-------|------|-------------|------------|----------|-------------|--------|
| 021 | Sanibel | General | NO | NO | CERTIFY | | | | |
| 1101 | City Of Sanibel - United Debt | Dependent | NO | NO | Do Not Levy | | | | |

8. Send to TRIM

- 8.1 Review any edits you have made to a levy and/or CRA.
- 8.2 Review any new levies or CRAs you created.
- 8.3 After reviewing all changes, click **Send to TRIM** at the bottom of the **Levy Status Management** screen.



- 8.4 You may view requests but will not be able to make changes after clicking the **Send to TRIM** button.
- 8.5 Your requests for edits and new levies and/or CRAs will submit to the TRIM team for review.

9. After PTO's TRIM Review

- 9.1 After PTO's TRIM team reviews your request, they can either approve the request, reject the request, or request additional details.
- 9.2 If your request is approved, you will receive an email notifying you that the request is approved. You may view the approved request on the data table on your **Levy Status Management** screen.
- 9.3 If your request is rejected, you will receive an email notifying you of the reason for the rejection.
- 9.4 Log into your OASYS ePortal account and access the **Levy Status Management** screen by following the steps in the **Accessing the electronic Truth in Millage (eTRIM) Application** and the **Levy Status Management Screen** sections of this document.

If a levy cap was established by resolution/statute/referendum for this specific levy, please enter. If not applicable, please do not enter

Review Notes: Please delete request

Supporting Documents

File restrictions

Naming Restrictions:

- Do not use the following in your file name: # % & ' : < ? > \ / () ~
- Do not use a file name longer than 128 characters.
- Do not use a period at the beginning or end of your filename.
- Do not use 2 or more periods consecutively in the middle of your file name. For example, "file_name.pdf" is invalid.

Choose File | No file chosen

Choose File | No file chosen

Resolution

Resolution

Back Delete

Attachments

9.5 Locate the rejected request and click **View/Delete Rejected New Levy Request** to view the request.

Action

View/Delete Rejected New Levy Request

9.6 Scroll down and click **Delete** for this request.

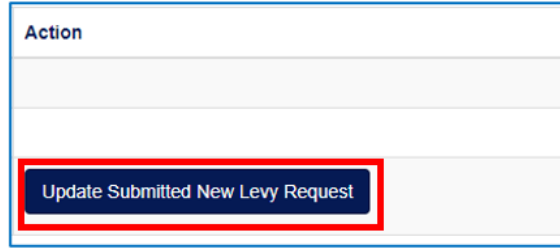
9.7 You should return to the **Levy Status Management** screen to return the review to TRIM. You should also receive an email confirming that the levy request was deleted.

9.8 After deleting a rejected levy request, click **Send to TRIM**.

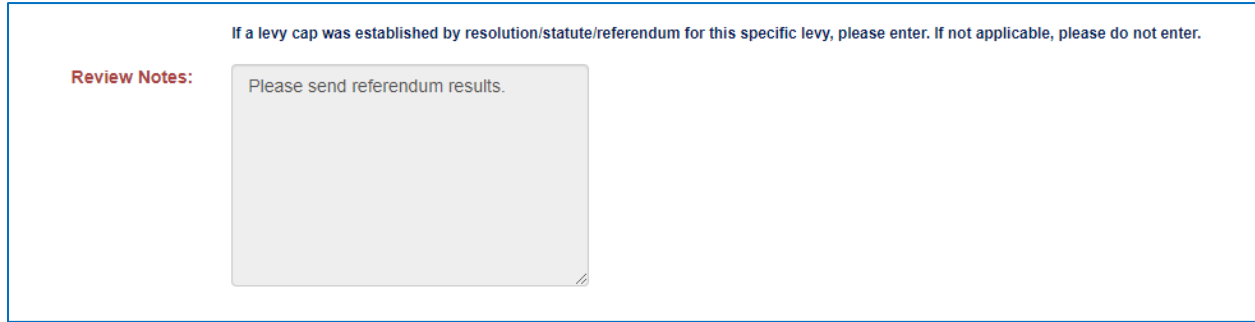
9.9 If PTO's TRIM team requests additional information, you will receive an email with details about the additional information needed.

9.10 Log into your OASYS ePortal account and access the **Levy Status Management** screen by following the steps in the **Accessing the electronic Truth in Millage (eTRIM) Application** and **The Levy Status Management Screen** sections of this document.

9.11 Locate the request requiring more details and click **Update Submitted New Levy Request** in the **Action** column to view the request.



The screenshot shows a rectangular box with a blue border. At the top left, the word "Action" is written in bold. Below it are three horizontal lines representing menu items. The bottom-most item is a dark blue button with white text that reads "Update Submitted New Levy Request". This button is enclosed in a red rectangular border.



The screenshot shows a rectangular box with a blue border. At the top, there is a line of text: "If a levy cap was established by resolution/statute/referendum for this specific levy, please enter. If not applicable, please do not enter." Below this, on the left, is the label "Review Notes:" in red. To the right of the label is a light gray text area with the text "Please send referendum results." and a small icon in the bottom right corner.

- 9.12 View the notes in the **Review Notes** field.
- 9.13 You may now edit and send the request back to TRIM when complete.
- 9.14 Please note that if TRIM requests additional information or rejects a request during **Annual Review**, you must act on those requests before sending your requests back to TRIM.

10. DR-420 Series Form Worklists

- 10.1 After the property appraiser completes and certifies their portion of the DR-420 Series forms, you will receive an email notification prompting you to log into OASYS eTRIM to complete the taxing authority portion of the forms. Until the property appraiser certifies the DR-420 Series to taxing authorities, you will only see blank worklists.
- 10.2 If your taxing authority pays into CRAs, you will see a **Community Redevelopment Area** worklist as shown in the example below.

Community Redevelopment Areas

| CRA ID | CRA Name | Form Type | Form Status | Action |
|--------|------------------------|-----------|-------------|---------------------------|
| 7 | Wakulla County BCC CRA | DR-420TIF | Incomplete | View/Edit |

Showing 1 to 1 of 1 entries

Levy-Level Forms

| Levy ID | Levy Name | Form Type | Form Status | Action |
|----------------------------|-----------|-----------|-------------|--------|
| No data available in table | | | | |

Showing 0 to 0 of 0 entries

Principal Authority Level Forms

| Levy ID | Levy Type | Levy Name | Form Type | Form Status | Action |
|---------|-----------|--------------------------------|-----------|-------------|---------------------------|
| 900 | General | Wakulla County BCC - Operating | DR-420 | Complete | View/Edit |
| 900 | General | Wakulla County BCC - Operating | DR-420MMP | Incomplete | View/Edit |

10.3 The system also displays a worklist separated into **Levy-Level Forms** and **Principal Authority Level Forms**. The **Levy-Level Forms** list contains forms for dependent special districts and Municipal Service Taxing Units (MSTUs). The **Principal Authority Level Forms** list contains forms for the principal authority.

Levy-Level Forms

| Levy ID | Levy Name | Form Type | Form Status |
|---------|--------------------------|-----------|-------------|
| 1840 | Big Cypress Basin | DR-420 | Incomplete |
| 1845 | Big Cypress Basin | DR-420MMP | Incomplete |
| 1846 | Everglades Constr. Basin | DR-420 | Complete |
| 1846 | Everglades Constr. Basin | DR-420MMP | Incomplete |
| 1847 | Okeechobee Basin | DR-420 | Incomplete |
| 1847 | Okeechobee Basin | DR-420MMP | Incomplete |

Showing 1 to 6 of 6 entries

Principal Authority Level Forms

| Levy ID | Levy Type | Levy Name | Form Type | Form Status |
|---------|-----------|--------------------------------|-----------|-------------|
| 929 | General | South Florida Water Management | DR-420 | Complete |
| 929 | General | South Florida Water Management | DR-420MMP | Incomplete |

10.4 If your taxing authority does not pay into CRAs, nor oversee dependent special districts or MSTUs you will only see forms on the **Principal Authority Level Forms** worklist.

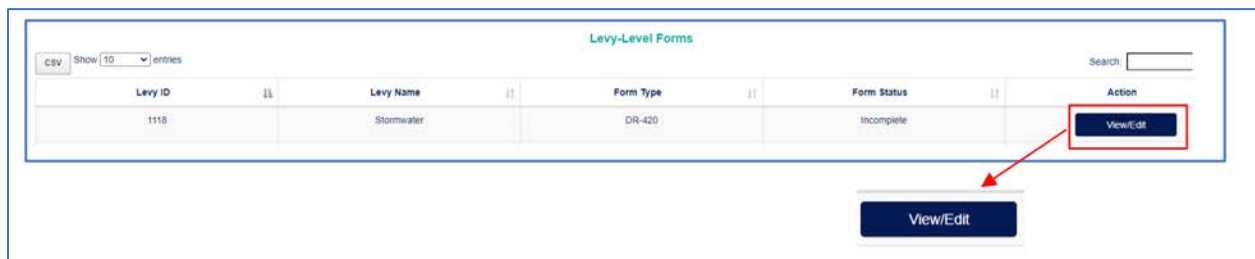
10.5 The worklists on your dashboard are based on the information provided during the annual review process.

10.6 For example, if you represent a school district, you will complete Form DR-420S among other applicable forms. If you have a debt levy, you will complete Form DR-420DEBT along with other applicable forms.

- 10.7** You will be able to see the section of each form completed by the property appraiser. However, you will not be able to edit the property appraiser's data.
- 10.8** The following sections contain examples demonstrating how to complete each type of DR-420 Series form.

11. Completing Form DR-420

- 11.1** Taxing authorities must complete a DR-420 form for the principal taxing authority along with all dependent special districts and MSTUs within the taxing authority. If you represent a Water Management District that oversees basins, you must also complete a Form DR-420 for each basin within the taxing authority.



- 11.2** To access the DR-420 form for a particular levy, click the **View/Edit** button next to the name of the levy under the appropriate worklist.
- 11.3** You can see that the property appraiser has already completed **Section I** of the form. You may review data in the below fields. However, you are not able to edit this portion of the form. If you notice any discrepancies, email PTO's TRIM team so that they can determine if there is need to unlock the form. For multi-county taxing authorities, each property appraiser's certified values will aggregate onto a single Form DR-420 that you complete.
- **1. Current year taxable value of real property for operating purposes (a)**
 - **2. Current year taxable value of personal property for operating purposes (b)**
 - **3. Current year taxable value of centrally assessed property for operating purposes (c)**
 - **4. Current year gross taxable value for operating purposes (d)** - This is a system-calculated field containing the sum of **Lines 1, 2, and 3**.
 - **5. Current year net new taxable value (e)** - In this field, property appraisers must enter the result of adding new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value, then subtracting deletions.
 - **6. Current year adjusted taxable value (f)** - This is a system-calculated field subtracting **Line 5** from **Line 4**.

- **7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 series (g)**
- **8. Number of TIF Work Sheets (h)** - If there are tax increment financing areas in the taxing authority, the system calculates the number of DR-420TIF forms that are required from the taxing authority during the annual review process. If there are no tax increment financing areas, the system displays 0.
- **9. Number of DEBT Work Sheets(i)** - If the taxing authority levies a voted debt service millage or a millage voted for 2 years or less, the system calculates the number of DR-420DEBT forms required from the taxing authority during the annual review process. If there are no debt levies, the system displays 0.

| Section I - Completed by Property Appraiser | | |
|---|---|---|
| a | 1. Current year taxable value of real property for operating purposes: | \$ 33,010,194,485 |
| b | 2. Current year taxable value of personal property for operating purposes: | \$ 1,824,572,510 |
| c | 3. Current year taxable value of centrally assessed property for operating purposes: | \$ 6,237,163 |
| d | 4. Current year gross taxable value for operating purposes: | \$ 34,841,004,158 (Line 1 plus Line 2 plus Line 3) |
| e | 5. Current year net new taxable value: <small>(Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)</small> | \$ 1,396,197,471 |
| f | 6. Current year adjusted taxable value: | \$ 33,444,806,687 (Line 4 minus Line 5) |
| g | 7. Prior year FINAL gross taxable value: <small>(From prior year applicable Form DR-403 series)</small> | \$ 30,366,731,617 |
| h | 8. Number of TIF Work Sheets: | 23 |
| i | 9. Number of DEBT Work Sheets: | 1 |

11.4 Section II of the form displays the following fields which are either calculated by the system or require you to manually enter data for each Form DR-420 that you complete:

- **10. Prior year operating millage levy (a)**
- **11. Prior year ad valorem proceeds (b)** - This is a system-calculated field that multiplies **Line 7** by **Line 10**, divided by 1,000.
- **12. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (c)** - This should be the sum of either **Line 6c** or **Line 7a** for all DR-420TIF forms. This field will not calculate properly unless the appropriate DR-420TIF forms are completed.
- **13. Adjusted prior year ad valorem proceeds (d)** - This is a system-calculated field subtracting **Line 12** from **Line 11**.
- **14. Dedicated increment value, if any (e)** - This should be the sum of either **Line 6b** or **Line 7e** for all DR-420TIF forms. This field will not calculate properly unless the appropriate DR-420TIF forms are completed.

- **15. Adjusted current year taxable value (f)** - This is a system-calculated field subtracting **Line 14** from **Line 6**.
- **16. Current year rolled-back rate (g)** - This is a system-calculated field dividing **Line 13** by **Line 15**, multiplied by 1,000.
- **17. Current year proposed operating millage rate (h)**
- **18. Total taxes to be levied at proposed millage rate (i)** - This is a system-calculated field multiplying **Line 17** by **Line 4**, divided by 1,000.

11.5 A message displays at the bottom of the first set of fields stating that questions 19-21 that appear on the printed TRIM form do not appear on the form screen. This is because the information taxing authorities provide in these questions is already accounted for in the system. These questions still appear on the printed Form DR-420.

| Section II - Completed by Taxing Authority | | |
|---|---|--|
| a | 10. Prior year operating millage levy: <small>(If prior year millage was adjusted then use adjusted millage from Form DR-422.)</small> | <input type="text"/> |
| b | 11. Prior year ad valorem proceeds: | \$ <input type="text"/> <small>(Line 7 multiplied by Line 10 divided by 1000)</small> |
| c | 12. Amount, if any, paid or applied in prior year because of an obligation measured by a dedicated increment value: | \$ <input type="text"/> <small>(Sum of either Line 8c or Line 7a for all DR-420TIF forms)</small> |
| d | 13. Adjusted prior year ad valorem proceeds: | \$ <input type="text"/> <small>(Line 11 minus Line 12)</small> |
| e | 14. Dedicated increment value, if any: | \$ <input type="text"/> <small>(Sum of either Line 8b or Line 7a for all DR-420TIF forms)</small> |
| f | 15. Adjusted current year taxable value: | \$ <input type="text"/> <small>(Line 6 minus Line 14)</small> |
| g | 16. Current year rolled-back rate: | <input type="text"/> <small>(Line 13 divided by Line 15, multiplied by 1,000)</small> |
| h | 17. Current year proposed operating millage rate: | <input type="text"/> |
| i | 18. Total taxes to be levied at proposed millage rate: | \$ <input type="text"/> <small>(Line 17 multiplied by Line 4, divided by 1,000)</small> |
| (Questions 19-21 do not appear in eTRIM) | | |

11.6 The following fields in **Section II** should only be completed on Form DR-420 for the taxing authority. Do not complete these fields on Form DR-420 for dependent special districts, MSTUs, nor basins.

- **22. Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage (a)** - This should contain the sum of **Line 13** from all DR-420 forms. This field will not calculate properly unless the appropriate DR-420 forms are completed.
- **23. Current year aggregate rolled-back rate (b)** - This is a system-calculated field. It will be **Line 22** divided by **Line 15**, multiplied by 1,000.
- **24. Current year aggregate rolled-back taxes (c)** - This is a system-calculated field multiplying **Line 4** by **Line 23**, divided by 1,000.

- **25. Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any (d)** - This should contain the sum of **Line 18** from all DR-420 forms. This field will not calculate properly unless the appropriate DR-420 forms are completed.
- **26. Current year proposed aggregate millage rate (e)** - This is a system-calculated field. It will be **Line 25** divided by **Line 4**, multiplied by 1,000.
- **27. Current year proposed rate as a percent change of rolled-back rate (f)** - This is a system-calculated field. It will be **Line 26** divided by **Line 23**, minus 1, multiplied by 100.

| Section II (continued) - Taxing Authority | | |
|---|--|---|
| a | 22. Total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage: | \$ <input type="text"/> <small>(The sum of Line 13 from all DR-420 forms)</small> |
| b | 23. Current year aggregate rolled-back rate: | <input type="text"/> <small>(Line 22 divided by Line 15, multiplied by 1,000)</small> |
| c | 24. Current year aggregate rolled-back taxes: | \$ <input type="text"/> <small>(Line 4 multiplied by Line 23, divided by 1,000)</small> |
| d | 25. Total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any: | \$ <input type="text"/> <small>(Total of Line 18 from all DR-420 forms)</small> |
| e | 26. Current year proposed aggregate millage rate: | <input type="text"/> <small>(Line 25 divided by Line 4, multiplied by 1,000)</small> |
| f | 27. Current year proposed rate as a percent change of rolled-back rate: | % <input type="text"/> <small>(Line 26 divided by Line 23, minus 1, multiplied by 100)</small> |

11.7 The **First Public Budget Hearing** box will also appear on Form DR-420 for the taxing authority. Select the **Hearing Date and Time** and **Timezone**, and enter the **Location Street**, **Location City**, and **Location Zip** for the taxing authority’s first public budget hearing.

First Public Budget Hearing

Hearing Date and Time:

Timezone:

Location Street:

Location City:

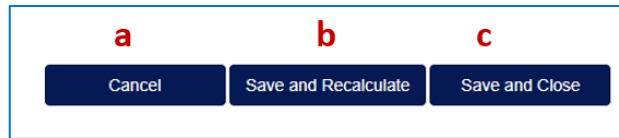
Location Zip:

11.8 After entering in data for the required fields, scroll to the bottom of the form.

11.9 The following options display:

- **Cancel (a)** – Cancel any new, unsaved, manually entered data.

- **Save and Recalculate (b)** – Save manually entered data and display calculated values in appropriate fields without closing the form.
- **Save and Close (c)** – Save data, close the form, and return to your worklists.



12. Completing Form DR-420S

- 12.1** School districts must complete Form DR-420S rather than Form DR-420.
- 12.2** To access Form DR-420S, click on the **View/Edit** button next to the name of the levy under the appropriate worklist.

| Principal Authority Level Forms | | | | | |
|---------------------------------|-----------|---|-----------|-------------|------------------|
| Levy ID | Levy Type | Levy Name | Form Type | Form Status | Action |
| 423 | School | Lake County School District - Operating | DR-420S | Incomplete | View/Edit |

Showing 1 to 1 of 1 entries

- 12.3** You can see that the property appraiser has already completed **Section I** of the form. You may review the data in the below fields. However, you are not able to edit this portion of the form. If you notice any discrepancies, email PTO’s TRIM team so that they can determine if there is need to unlock the form.

- **1. Current year taxable value of real property for operating purposes (a)**
- **2. Current year taxable value of personal property for operating purposes (b)**
- **3. Current year taxable value of centrally assessed property for operating purposes (c)**
- **4. Current year gross taxable value for operating purposes (d)** -This is a system-calculated field containing the sum of **Lines 1, 2, and 3.**
- **5. Current year net new taxable value (e)** - In this field, property appraisers must enter the result of adding new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year’s value, then subtracting deletions.
- **6. Current year adjusted taxable value (f)** - This is a system-calculated field containing **Line 4 – Line 5.**

- **7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 series (g)**
- **8. Number of DEBT Work Sheets (h)** - If there is a 1 in this field, then that means the property appraiser and the school district are required to complete their applicable sections of Form DR-420DEBT. If there is a zero (0) in this field, the property appraiser and the school district will not complete a Form DR-420DEBT.

12.4 Section II of the form contains the following fields which are either calculated by

| Section I - Completed by Property Appraiser | | |
|---|---|--|
| a | 1. Current year taxable value of real property for operating purposes: | \$ 37,764,660,819 |
| b | 2. Current year taxable value of personal property for operating purposes: | \$ 1,824,572,510 |
| c | 3. Current year taxable value of centrally assessed property for operating purposes: | \$ 6,237,163 |
| d | 4. Current year gross taxable value for operating purposes: | \$ 39,595,470,492 <small>(Line 1 plus Line 2 plus Line 3)</small> |
| e | 5. Current year net new taxable value: <small>(Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)</small> | \$ 1,416,921,263 |
| f | 6. Current year adjusted taxable value: | \$ 38,178,549,229 <small>(Line 4 minus Line 5)</small> |
| g | 7. Prior year FINAL gross taxable value: <small>(From prior year applicable Form DR-403 series)</small> | \$ 34,414,619,564 |
| h | 8. Number of DEBT Work Sheets: | 0 |

the system or will require you to manually enter data:

- **9. Prior year state law millage levy: Required Local Effort (RLE) (a)** - This should contain the sum of the previous year's RLE and prior period funding adjustment.
- **10. Prior year local board millage levy (b)** - This should contain all discretionary millages.
- **11. Prior year state law proceeds (c)** - This is a system-calculated field containing **Line 9 x Line 7**, divided by 1,000.
- **12. Prior year local board proceeds (d)** - This is a system-calculated field containing **Line 10 x Line 7**, divided by 1,000.
- **13. Prior year total state law and local board proceeds (e)** - This is a system-calculated field containing the sum of **Line 11** and **Line 12**.
- **14. Current year state law rolled-back rate (f)** - This is a system-calculated field containing **Line 11 / Line 6**, multiplied by 1,000.
- **15. Current year local board rolled-back rate (g)** - This is a system-calculated field containing **Line 12 / Line 6**, multiplied by 1,000.

- **16. Current year proposed state law millage rate (h)** - This should be the sum of RLE and prior period funding adjustment.
- **17A. Capital Outlay (i)**
- **17B. Discretionary Operating (j)**
- **17C. Discretionary Capital Improvement (k)**
- **17D. Use only with instructions from the Department of Revenue (l)** - This field is disabled for the taxing authority.
- **17E. Additional Voted Millage (m)**
- **Current year proposed local board millage rate (n)** - This is a system-calculated field containing the sum of **Line 17A** through **Line 17E**.
- **18. Current year state law proceeds (o)** - This is a system-calculated field containing **Line 16** x **Line 4**, divided by 1,000.
- **19. Current year local board proceeds (p)** - This is a system-calculated field containing **Line 17** x **Line 4**, divided by 1,000.
- **20. Current year total state law and local board proceeds (q)** - This is a system-calculated field containing the sum of **Line 18** and **Line 19**.
- **21. Current year proposed state law rate as percent change of state law rolled-back rate (r)** - This is a system-calculated field containing **Line 16** / **Line 14**, minus 1, multiplied by 100.
- **22. Current year total proposed rate as a percent change of rolled-back rate (s)** - This is a system-calculated field. It will be (**Line 16** + **Line 17**, divided by **Line 14** + **Line 15**), minus 1, multiplied by 100.

| Section II - Completed by School Districts | | |
|--|---|--|
| a | 9. Prior year state law millage levy: Required Local Effort (RLE): <small>(Sum of previous year's RLE and prior period funding adjustment)</small> | <input type="text"/> |
| b | 10. Prior year local board millage levy: <small>(All discretionary millages)</small> | <input type="text"/> |
| c | 11. Prior year state law proceeds: | \$ <input type="text"/> <small>(Line 9 multiplied by Line 7, divided by 1,000)</small> |
| d | 12. Prior year local board proceeds: | \$ <input type="text"/> <small>(Line 10 multiplied by Line 7, divided by 1,000)</small> |
| e | 13. Prior year total state law and local board proceeds: | \$ <input type="text" value="0"/> <small>(Line 11 plus Line 12)</small> |
| f | 14. Current year state law rolled-back rate: | <input type="text"/> |
| g | 15. Current year local board rolled-back rate: | <input type="text"/> <small>(Line 12 divided by Line 6, multiplied by 1,000)</small> |
| h | 16. Current year proposed state law millage rate: | <input type="text"/> <small>(Sum of RLE and prior period funding adjustment)</small> |

| 17. | A. Capital Outlay: | B. Discretionary Operating: | C. Discretionary Capital Improvement: | D. Use only instructions from the department of revenue: | E. Additional Voted Millage: |
|----------|---|-----------------------------------|--|---|---|
| | i <input type="text"/> | j <input type="text"/> | k <input type="text"/> | l <input type="text"/> | m <input type="text"/> |
| n | Current year proposed local board millage rate: | | | | <input type="text"/> (17A plus 17B plus 17C plus 17D plus 17E) |
| o | 18. Current year state law proceeds: | | | | \$ <input type="text"/> (Line 16 multiplied by Line 4, divided by 1,000) |
| p | 19. Current year local board proceeds: | | | | \$ <input type="text"/> (Line 17 multiplied by Line 4, divided by 1,000) |

12.5 The **Final Public Budget Hearing** box will also display on Form DR-420S for the school district. Select the **Hearing Date and Time** and **Time zone**, and enter the **Location Street**, **Location City**, and **Location Zip** for the school district’s final public budget hearing.

Final Public Budget Hearing

Hearing Date and Time:

Timezone:

Location Street:

Location City:

Location Zip:

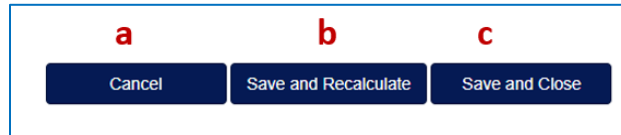
12.6 After entering data into the required fields, scroll to the bottom of the form.

12.7 The following options display:

- **Cancel (a)** – Cancel any new, unsaved, manually entered data

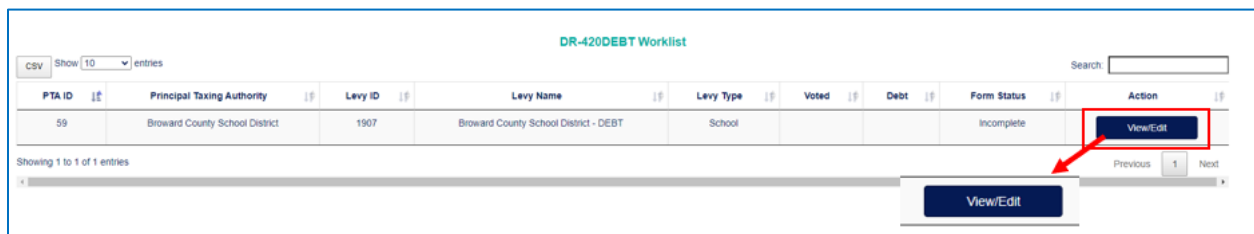
| | | |
|----------|---|--|
| q | 20. Current year total state law and local board proceeds: | \$ <input type="text" value="0"/> (Line 18 plus Line 19) |
| r | 21. Current year proposed state law rate as percent change of state law rolled-back rate: | % <input type="text"/> (Line 18 divided by Line 14, minus 1, multiplied by 1000) |
| s | 22. Current Year total proposed rate as a percent change of rolled-back rate: | % <input type="text"/> (((Line 18 plus Line 17) divided by (Line 14 plus Line 15)), minus 1), multiplied by 1000) |

- **Save and Recalculate (b)** – Save manually entered data and display calculated values in appropriate fields without closing the form.
- **Save and Close (c)** – Save data, close the form, and return to your worklists



13. Completing Form DR-420DEBT

- 13.1** Taxing authorities must complete a Form DR-420DEBT for all voted debt service millages and millages voted for 2 years or less under s.9(b), Article VII, State Constitution.
- 13.2** To access the DR-420DEBT form for a particular levy, click the DR-420DEBT button next to the name of the levy under the appropriate worklist.



- 13.3** You will see that the property appraiser has already completed **Section I** of the form. You may review data in the below fields. However, you are not able to edit this portion of the form. If you notice any discrepancies, email PTO’s TRIM team so they can determine if there is a need to unlock the form. For multi-county taxing authorities, the individual property appraiser values will aggregate onto a single form for you to complete.

- **1. Current year taxable value of real property for operating purposes (a)**
- **2. Current year taxable value of personal property for operating purposes (b)**
- **3. Current year taxable value of centrally assessed property for operating purposes (c)**

- **4. Current year gross taxable value for operating purposes (d)** - This is a system-calculated field containing the sum of **Lines 1, 2, and 3**.

| Section I - Completed by Property Appraiser | | |
|---|--|---|
| a | 1. Current year taxable value of real property for operating purposes: | \$ 33,010,194,485 |
| b | 2. Current year taxable value of personal property for operating purposes: | \$ 1,824,572,510 |
| c | 3. Current year taxable value of centrally assessed property for operating purposes: | \$ 6,237,163 |
| d | 4. Current year gross taxable value for operating purposes: | 34,841,004,158 <small>(Line 1 plus Line 2 plus Line 3)</small> |

13.4 Section II of the form displays the following fields which require you to manually enter data. You will enter data only on either **Line 5** or **Line 6**, not both.

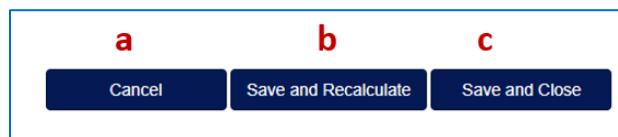
- **5. Current year proposed voted debt millage rate (a)**
- **6. Current year proposed millage voted for 2 years or less under s. 9(b) Article VII, State Constitution (b)**

| Section II - Completed by Taxing Authority | | |
|--|---|----------------------|
| a | 5. Current year proposed voted debt millage rate: | <input type="text"/> |
| b | 6. Current year proposed millage voted for 2 years or less under s. 9(b) Article VII, State Constitution: | <input type="text"/> |

13.5 After entering data into the required fields, scroll to the bottom of the form.

13.6 The following options display:

- **Cancel (a)** – Cancel any new, unsaved, manually entered data
- **Save and Recalculate (b)** – Save manually entered data and display calculated values in appropriate fields without closing the form
- **Save and Close (c)** – Save data, close the form, and return to your worklists

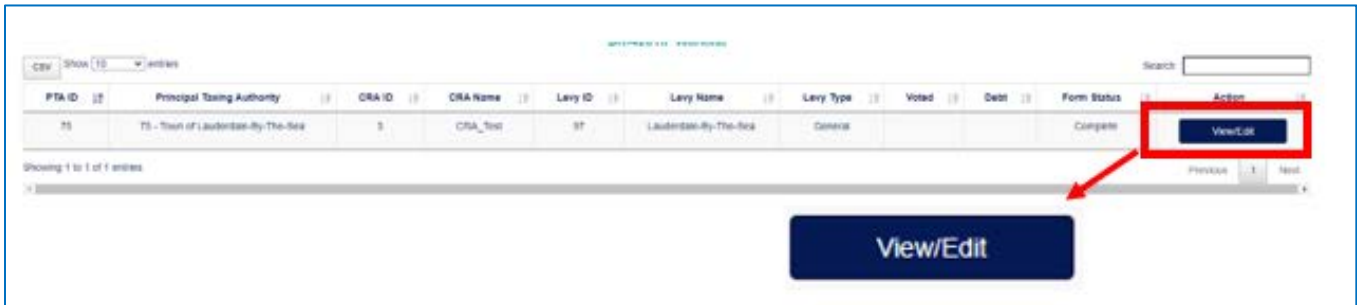


14. Completing Form DR-420TIF

14.1 Taxing authorities must complete Form DR-420TIF for all tax increment financing areas in the taxing authority. These may also be referred to as Community Redevelopment Areas, or CRAs.

14.2 If multiple levies within the taxing authority contribute to the tax increment financing area, there should be a Form DR-420TIF for each levy that contributes.

- 14.3** Tax increment financing areas cannot span multiple counties. The area must be confined to a single county. So, if you are a multi-county taxing authority that pays into a CRA, only levies from one of the counties will be able to contribute to the CRA.
- 14.4** To access Form DR-420TIF for a particular levy, click on the **View/Edit** button next to the name of the levy under the appropriate worklist.
- 14.5** You will see that the property appraiser has already completed **Section I** of the



form. You may review data in the below fields. However, you are not able to edit this portion of the form. If you notice any discrepancies, email PTO’s TRIM team so they can determine if there is a need to unlock the form.

- **1. Current year taxable value in the tax increment area (a)**
- **2. Base year taxable value in the tax increment area (b)**
- **3. Current year tax increment value (c)** -This is a system-calculated field subtracting **Line 2** from **Line 1**.
- **4. Prior year Final taxable value(d)**
- **5. Prior year tax increment value (e)** - This is a system-calculated field subtracting **Line 2** from **Line 4**.

| Section I - Completed by Property Appraiser | | |
|---|--|---|
| a | 1. Current year taxable value in the tax increment area: | \$ 74,591,085 |
| b | 2. Base year taxable value in the tax increment area: | \$ 14,916,236 |
| c | 3. Current year tax increment value: | \$ 59,674,849 <small>(Line 1 minus Line 2)</small> |
| d | 4. Prior year Final taxable value: | \$ 66,856,106 |
| e | 5. Prior year tax increment value: | \$ 51,939,870 <small>(Line 4 minus Line 2)</small> |

- 14.6** **Section II** of the form displays the fields which are either calculated by the system or will require you to manually enter data.
- 14.7** It is important to note that you will complete either **Line 6** or **Line 7** as applicable. Do not complete both.

14.8 Complete **Line 6** fields if the amount to be paid to the redevelopment trust fund is based on a specific proportion of the tax increment value. Below are the fields applicable to this situation:

- **6a. Enter the proportion on which the payment is based (a)** - Enter the proportion on which the payment is based.
- **6b. Dedicated increment value (b)** - This is a system-calculated field containing **Line 3** multiplied by the percentage in **Line 6a**.
- **6c. Amount of payment to redevelopment trust fund in prior year (c)**

| Section II - Completed by Taxing Authority | | |
|--|--|--|
| 6. | If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value: | |
| a | 6a. Enter the proportion on which the payment is based: | % <input type="text"/> |
| b | 6b. Dedicated increment value: <small>(If value is zero or less than zero, then enter zero on Line 6b)</small> | \$ <input type="text"/> <small>(Line 3 multiplied by the percentage on Line 6a)</small> |
| c | 6c. Amount of payment to redevelopment trust fund in prior year: | \$ <input type="text"/> |

14.9 Alternatively, complete **Line 7** fields if the amount to be paid to the redevelopment trust fund is not based on a specific proportion of the tax increment value. Below are the fields applicable to this situation:

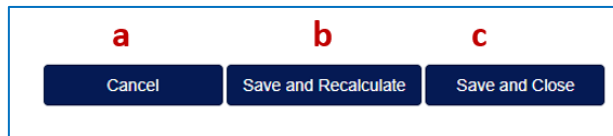
- **7a. Amount of payment to redevelopment trust fund in prior year (a)**
- **7b. Prior year operating millage levy (b)** - The value from this line will be from Form DR-420, Line 10. The system should automatically populate this line.
- **7c. Taxes levied on prior year tax increment value (c)** - This is a system-calculated field. It will contain **Line 5 x Line 7b**, divided by 1,000.
- **7d. Prior year payment as proportion of taxes levied on increment value (d)**- This is a system-calculated field containing **Line 7a** divided by **Line 7c**, multiplied by 100.
- **7e. Dedicated increment value (e)**- This is a system-calculated field containing **Line 3** multiplied by the percentage on **Line 7d**.

| | | |
|----------|--|--|
| 7. | If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value: | |
| a | 7a. Amount of payment to redevelopment trust fund in prior year: | \$ <input type="text"/> |
| b | 7b. Prior year operating millage levy: <small>(Form DR-420, Line 10)</small> | <input type="text"/> |
| c | 7c. Taxes levied on prior year tax increment value: | \$ <input type="text"/> <small>(Line 5 multiplied by Line 7b, divided by 1,000)</small> |
| d | 7d. Prior year payment as proportion of taxes levied on increment value: | % <input type="text"/> <small>(Line 7a divided by Line 7c, multiplied by 100)</small> |
| e | 7e. Dedicated increment value: <small>(If value is zero or less than zero, then enter zero on Line 7e)</small> | \$ <input type="text"/> <small>(Line 3 multiplied by the percentage on Line 7d)</small> |

14.10 After entering data into the required fields, scroll to the bottom of the form.

14.11 The following options display:

- **Cancel (a)** – Cancel any new, unsaved, manually entered data
- **Save and Recalculate (b)** – Save manually entered data and display calculated values in appropriate fields without closing the form
- **Save and Close (c)** – Save data, close the form, and return to your worklists



15. Completing Form DR-420 MMP

15.1 Municipal governments, counties, and special district taxing authorities must complete the Form DR-420MMP. Taxing authorities must complete a Form DR-420MMP for any dependent special districts, MSTUs, or basins as well as for the principal authority. School district taxing authorities do not complete this form.

15.2 If your taxing authority is a municipality or independent special district that has levied ad valorem taxes for less than five years, do not complete this form.

15.3 To access the Form DR-420MMP, click on the **View/Edit** button next to the name of the levy under the appropriate worklist.

| Levy ID | Levy Name | Form Type | Form Status | Action |
|---------|------------|-----------|-------------|-----------|
| 1118 | Stormwater | DR-420 | Incomplete | View/Edit |
| 1118 | Stormwater | DR-420MMP | Incomplete | View/Edit |

15.4 Unlike the forms mentioned above, there is no property appraiser section of Form DR-420MMP.

15.5 The first question on Form DR-420MMP states: **Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?**

15.6 The selection should default to **No**. If your taxing authority has levied ad valorem taxes for less than five years, you may click **Yes**. You will not complete the rest of the form.

| | |
|---|---|
| 1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than five years? | <input type="radio"/> Yes <input checked="" type="radio"/> No |
|---|---|

15.7 The following fields display and will either be calculated by the system or require you to manually enter data:

- **2. Current year rolled-back rate from Current Year Form DR-420, Line 16 (a)**- The value from this line is from Form DR-420, Line 16. The system automatically populates this line.
- **3. Prior year maximum millage rate with a majority vote (b)** - This field derives from the prior year Form DR-420MM, line 13. The system automatically calculates the field. However, it will remain editable by the user in case changes need to be made.
- **4. Prior year operating millage rate (c)** - The value from this line is from Form DR-420, Line 10. The system automatically populates this line. **(If Line 4 is equal to or greater than Line 3, skip to Line 11. Lines 5 – 10 will not be populated.)**
- **5. Prior year final gross taxable value (d)** - The value from this line is from Form DR-420, Line 7. The system automatically populates this line.
- **6. Prior year maximum ad valorem proceeds with majority vote (e)** - This is a system-calculated field containing **Line 3** multiplied by **Line 5**, divided by 1,000.
- **7. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (f)** - This is a value that the system pulls from Form DR-420, Line 12. If there is no value, it will display 0.
- **8. Adjusted Prior year ad valorem proceeds with majority vote (g)** - This is a system-calculated field containing the value of **Line 6** minus **Line 7**.
- **9. Adjusted current year taxable value (h)** - The system pulls this value from Form DR-420, Line 15.
- **10. Adjusted Current Year Rolled back rate (i)** - This is a system-calculated field containing **Line 8** divided by **Line 9**, multiplied by 1,000.
- **11. Rolled back rate to be used for maximum millage levy calculation (j)** - The system pulls this value from **Line 10** if the rolled back rate is adjusted; or **Line 2** if **Line 10** is not adjusted.
- **12. Adjustment for change in per capita Florida personal income (k)** - The system automatically populates this value.
- **13. Majority vote maximum millage rate allowed (l)** - This is a system-calculated field containing **Line 11** multiplied by **Line 12**.
- **14. Two-thirds vote maximum millage rate allowed per \$1,000 (m)** - This is a system-calculated field containing **Line 13** multiplied by 1.10.
- **15. Current year proposed millage rate (n)** - Manually enter the current year proposed millage rate. After entering this value, click **Save and Recalculate** at

the bottom of the form. This populates the values needed for comparison in Line 16 of Form DR-420MMP.

- **16. Minimum vote required to levy proposed millage rate (o)** - You are required to choose between a majority vote of the governing body, a two-thirds vote of the governing body, a unanimous vote of the governing body or $\frac{3}{4}$ vote if nine members or more, or a referendum.
 - 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 proposed rate).
 - Select **Unanimous vote of the governing body or $\frac{3}{4}$ vote if nine members or more** if **Line 15** is greater than **Line 14** (the maximum millage rate is equal to the proposed rate).
 - Select **Referendum** otherwise. The maximum millage rate is equal to the proposed rate.
- **17. The selection on Line 16 allows a maximum millage rate of (p)** - Enter the rate indicated by your choice on **Line 16**. Enter the value in **Line 13** if you selected **Majority vote of the governing body** on **Line 16**. Otherwise, enter the value in **Line 15**.
- **18. Current year gross taxable value (q)** - The system pulls this value from the current year's Form DR-420, Line 4.
- **19. Current year Proposed taxes (r)** - This is a system-calculated field containing **Line 15** multiplied by **Line 18**, divided by 1,000.
- **20. Total taxes levied at the maximum millage rate (s)** - This is a system-calculated field containing **Line 17** multiplied by **Line 18**, divided by 1,000. If you are completing a Form DR-420MMP for levy-level form such as a dependent special district or MSTU, this is the last field on the form that you will complete. You will not see **Lines 21-25** on Form DR-420MMP for a dependent special district or MSTU.

| If you answered "Yes" to this question, no additional entry is required. Click "Save" at the bottom of this form. | |
|--|--|
| a | 2. Current year rolled-back rate: |
| b | 3. Prior year maximum millage rate with a majority vote: |
| c | 4. Prior year operating millage rate: |

| Adjust Rolled-back Rate Based on Prior Year Majority-vote Maximum Millage Rate | |
|--|---|
| d | 5. Prior year final gross taxable value: |
| e | 6. Prior year Maximum Ad Valorem proceeds with majority vote: |
| f | 7. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value: |
| g | 8. Adjusted Prior year ad valorem proceeds with majority vote: |
| h | 9. Adjusted current year taxable value: |
| i | 10. Adjusted current year rolled back rate: |

| Calculate Maximum Millage Levy | |
|--------------------------------|--|
| j | 11. Rolled-back rate to be used for maximum millage levy calculation: <small>(Enter Line 10 if adjusted or else enter Line 2)</small> |
| k | 12. Adjustment for change in per capita Florida personal income: |
| l | 13. Majority vote maximum millage rate allowed: |
| m | 14. Two-thirds vote maximum millage rate allowed: |
| n | 15. Current year proposed millage rate: |
| o | 16. Minimum Vote Required to Levy Proposed Millage: <input checked="" type="radio"/> a. Majority vote of the governing body: <small>(If Line 15 is less than or equal to Line 13) The maximum millage rate is equal to the majority vote maximum rate.</small> <input type="radio"/> b. Two-thirds vote of the governing body: <small>(If Line 15 is less than or equal to Line 14, but greater than Line 13) The maximum millage rate is equal the Proposed rate.</small> <input type="radio"/> c. Unanimous vote of the governing body: <small>(3/4 vote if nine members or more) (If Line 15 is greater than line 14) The maximum millage rate is equal to the Proposed rate.</small> <input type="radio"/> d. Referendum: <small>The maximum millage rate is equal to the proposed rate.</small> |
| p | 17. The selection on line 16 allows a maximum millage rate of: |
| q | 18. Current year gross taxable value: |
| r | 19. Current year proposed taxes: |
| s | 20. Total taxes levied at the maximum millage rate: |

(Questions 21-25 are not applicable to this levy)

15.8 If you are completing Form DR-420MMP for the principal authority level form, you will also see the below fields that are system-calculated.

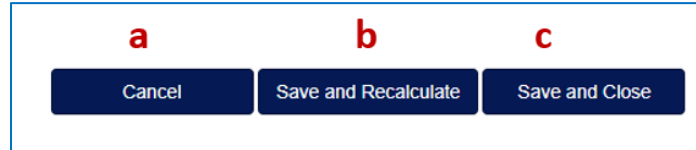
- **21. Current year proposed taxes of all dependent special districts and MSTUs levying a millage (t)** - This is a system-calculated field that only calculates on Form DR-420MMP for the principal authority. It is the sum of all **Lines 19** from each district’s Form DR-420MMP.
- **22. Total current year proposed taxes (u)** - This is a system-calculated field that only calculates on the Form DR-420MMP for the principal authority. The value is the sum of **Line 19** and **Line 21**.
- **23. Taxes at the maximum millage of all dependent special districts and MSTUs levying a millage (v)** - This is a system-calculated field that only calculates on Form DR-420MMP for the principal authority. It is the sum of all **Lines 20** from each district’s Form DR-420MMP.
- **24. Total taxes at maximum millage rate (w)** - This is a system-calculated field that only calculates on Form DR-420MMP for the principal authority. The value is the sum of **Line 20** and **Line 23**.
- **25. Are total current year proposed taxes equal to or less than total taxes at the maximum millage rate? (x)** - The system selects this field only on Form DR-420MMP for the taxing authority. The options are **Yes** or **No**.

| | | | |
|----------|-----|--|--|
| t | 21. | Current year proposed taxes of all dependent special districts and MSTUs levying a millage: | |
| u | 22. | Total current year proposed taxes: | |
| | | | <i>Total Maximum Taxes (Principal Authorities)</i> |
| v | 23. | Taxes at the maximum millage of all dependent special districts and MSTUs levying a millage: | |
| w | 24. | Total taxes at maximum millage rate: | |
| | | | <i>Total Maximum Versus Total Taxes Levied (Principal Authorities)</i> |
| x | 25. | Are total current year proposed taxes equal to or less than the total taxes at the maximum millage rate? | |

15.9 After entering data into the required fields, scroll to the bottom of the form.

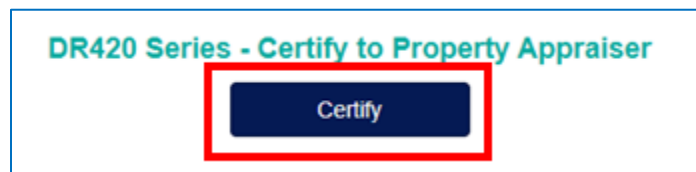
15.10 The following options display:

- **Cancel (a)** – Cancel any new, unsaved, manually entered data.
- **Save and Recalculate (b)** – Save manually entered data and display calculated values in appropriate fields without closing the form.
- **Save and Close (c)** – Save data, close the form, and return to your worklists.



16. Reviewing and Certifying the DR-420 Series Forms to the Property Appraiser

- 16.1 After completing all forms, you may review saved form data by clicking the **View/Edit** button next to the form you wish to review.
- 16.2 After ensuring all form data is accurate, return to your dashboard.
- 16.3 Click the **Certify** button to electronically sign the forms. Only the user with **User Primary with Certification** access to **OASYS eTRIM** is able to certify forms.



- 16.4 The property appraiser contacts will receive an email notification to review and accept the **DR-420 Series Forms**.
- 16.5 This user guide will be updated with more information related to the DR-422 series forms and TRIM compliance package submission.