Florida Property Tax TRIM Process (Section 200.065, F.S.)

This Truth in Millage (TRIM) process map describes the steps taken to make sure the public is informed on which taxing authorities are responsible for property taxes levied and have an opportunity to provide input into taxing authorities' budgets and millage rates before they become final.

**July**
- PA completes top of DR420 and DR420S and certifies values to TA's on July 1; (if applicable) PA will also certify DR420 TIF and DR420 VMA
- TA completes bottom of DR420 and DR420S; (if applicable) TA will also certify DR420 TIF, DR420 VMA, and DR420 MMP and returns to PA within 35 days of certification
- PA submits DR420, DR420S, DR420 TIF, DR420 VMA, and DR420 MMP to DOR upon receipt from TA
- PA mails TRIM notice to property owners within 55 days of certification
- TA holds public hearing to adopt tentative budget and millage (final for school districts) within 65 to 80 days of certification
- TA advertises notice of final hearing within 15 days of adopting tentative budget and millage
- TA holds final hearing to adopt final budget and millage within 2 to 5 days of advertisement for final hearing
- TA gives PA, TC & DOR a copy of resolution or ordinance adopting final budget and millage within 3 days of final hearing

**Elected officials' interaction with DOR**
- Elected officials' interaction with public

**AV - Ad valorem**
- DOR - Florida Dept. of Revenue
- DR420 - Certification of Taxable Value
- MMP - Maximum Millage Preliminary
- TIF - Tax Increment Financing
- VMA - Voted Millage Addendum
- DR420 S - Certification of School Taxable Value
- DR422 - Certification of Final Taxable Value
- DR487 - Certificate of Compliance
- DR487 V - Certificate of Compliance Vote Sheet
- PA - Property Appraiser
- TA - Taxing Authority
- TC - Tax Collector
- TRIM - TRuth In Millage
- Re-Ad/ Re-hold - Readvertise and rehold public hearing

TRIM notice is considered advertisement for first hearing for regular taxing authorities

Represents the best opportunities for the public to have input into taxing authorities' budgets

Elected officials' interaction with overseeing agencies (DOR)

**Florida Dept. of Revenue Property Tax Oversight**