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Introduction to the Truth in Millage (TRIM) Workbook
The TRIM Process and Taxing Authority Responsibilities

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 law provides for public input and requires 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.

This workbook gives taxing authorities an overview of the TRIM process and their responsibilities and requirements. The TRIM section within the Florida Department of Revenue’s (Department) Property Tax Oversight (PTO) program has prepared this workbook to aid and assist taxing authorities in administering TRIM responsibilities.

The information in this workbook is a guide. Chapter 200, F.S., and Rule 12D-17, Florida Administrative Code (F.A.C.), state the specific requirements for TRIM compliance. Please consult the statutes and code before taking action.

According to Florida law, failure to meet TRIM requirements will result in the loss of revenue sharing for the taxing authority.

Maximum Millage Limitation Requirements

In addition to the TRIM requirements, local governments must also conform to the maximum millage limitation requirements. Section 200.065(5), F.S., outlines the requirements. Maximum millage requirements apply to all taxing authorities except school districts.
Regular Truth in Millage (TRIM) Timetable and Important Dates

On June 1, the property appraiser (PA) delivers an estimate of the total assessed value of nonexempt property for the current year to the presiding officer of each taxing authority in the county. The taxing authorities use this estimate for budget planning purposes. If the Department of Revenue (Department) has not completed a county’s railroad assessment by June 1, the PA may use the prior year's values for millage certification (section 193.085(4), F.S.).

The dates below are directory, and the property appraiser may shorten the timeline. The PA must give written notice and coordinate any new dates with all affected taxing authorities. Taxing authorities may use the full period designated by the dates below. **Day 1 is July 1 or the date of certification, whichever is later. TRIM dates are actual calendar days, including weekends and holidays.**

<table>
<thead>
<tr>
<th>DAY 1</th>
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<tbody>
<tr>
<td><strong>July 1</strong></td>
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<table>
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<tr>
<td><strong>July 1-31</strong></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>DAY 35</th>
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</thead>
</table>
| **August 4** | Within 35 days of certification of value, each taxing authority certifies the completed **DR-420, DR-420MMP**, and any additional forms and returns them to the property appraiser. The taxing authority informs the property appraiser of the following:  
- Prior year millage rate  
- Current year proposed millage rate  
- Current year rolled-back rate (calculated under s. 200.065, F.S.)  
- The date, time, and meeting place of the tentative budget hearing  
This is the final hearing for school districts. |
### HEARING DATES WITH JULY 1 CERTIFICATION

- Hold the tentative hearing from September 3 to September 18, which is 65 to 80 days from certification of taxable value.
- Hearings must take place Monday through Friday after 5:00 p.m. or any time on Saturday. Do not hold hearings on Sunday.
- No taxing authority, except multicounty/water management districts, can hold a hearing on the same day as a school district or county commission.

If a taxing authority does not provide the required information within 35 days to the property appraiser, the taxing authority cannot levy a millage rate greater than the rolled-back rate for the upcoming year. The property appraiser will calculate the rolled-back rate and use it to prepare the **Notice of Proposed Property Taxes** (TRIM notice) (s. 200.065(2)(b), F.S.).

### DAY 55

<table>
<thead>
<tr>
<th>August 24</th>
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</thead>
<tbody>
<tr>
<td>In compliance with section 200.65, F.S., the property appraiser mails the TRIM notice within 55 days after certification of value.</td>
</tr>
</tbody>
</table>

If the Department has issued a review notice to the county’s property appraiser, the property appraiser cannot mail the TRIM notice until the Department has approved the assessment roll under s. 193.1142, F.S.
| **Sept. 3 – 18** | Within 65 to 80 days of certification of value, the taxing authority holds a public hearing on the tentative budget and proposed millage rate (final hearing for school districts). The TRIM notice, which the property appraiser mails, publicizes this hearing. At this hearing, the taxing authority:

- Amends the tentative budget
- Re-calculates the proposed millage rate
- Publicly announces the percentage, if any, by which the re-calculated proposed millage exceeds the rolled-back rate
- Adopts a tentative millage and budget

If the tentatively adopted millage rate is greater than the proposed rate used for the TRIM notice, each taxpayer in the jurisdiction must receive notification of the increase by first class mail at the taxing authority’s expense (s. 200.065(2)(d), F.S.) |
### DAY 95

**Sept. 18 – Oct. 3**

Within 15 days after the tentative budget hearing, the taxing authority advertises its intent to adopt a final millage and budget.

The taxing authority must advertise a:

- **NOTICE OF PROPOSED TAX INCREASE** if the tentatively adopted millage rate is greater than the rolled-back rate. The advertisement must be one-quarter page and headed, “Notice of Proposed Tax Increase” *(s. 200.065(3)(a), F.S.)*

  OR

- a **NOTICE OF BUDGET HEARING** if the tentatively adopted millage rate is equal to or less than the rolled-back rate. This advertisement does not have a size requirement and will be headed, “Notice of Budget Hearing” *(s. 200.065(3)(b), F.S.)*

  AND

- a **BUDGET SUMMARY ADVERTISEMENT**, which must be adjacent to the advertisement for the final hearing and meet the requirements of section 129.03(3)(b), F.S. *(s. 200.065(3)(l), F.S.)*

### DAYS 97-100

Hold the public hearing to adopt the final millage rate and budget two to five days after the advertisement appears in the newspaper *(s. 200.065(2), F.S.)*.

- Discuss the percentage increase in millage over the rolled-back rate first.
- Adopt the millage before adopting the budget by a separate vote.
- **Do not** adopt a final millage rate that exceeds the tentative millage rate.
- Before adopting the millage levy resolution or ordinance, publicly announce:
  - The name of the taxing authority
  - The rolled-back rate
  - The percentage increase over the rolled-back rate
  - The millage rate to be levied
### WITHIN THREE DAYS AFTER THE FINAL HEARING

Send the resolution or ordinance adopting the final millage rate to the property appraiser, the tax collector, and the Department within three days after the final hearing.

- The taxing authority cannot levy any millage rates, other than those approved by referendum, until the governing board of the taxing authority approves the resolution or ordinance to levy and sends it to the property appraiser and the tax collector.
- The property appraiser’s receipt of the resolution or ordinance is the official notice that the taxing authority has approved the millage rate (s. 200.065(4), F.S.).

**Note:** The resolution or ordinance must be submitted within 101 days of the July 1 certification of value (by October 9). (s. 200.065(4), F.S.)

Before the extension of the rolls, the property appraiser sends **Form DR-422** to each taxing authority and, if applicable, **Forms DR-422DEBT, DR-422** and **DR-422DEBT** record any aggregate change in the assessment roll from the preliminary roll, including changes that result from actions by the value adjustment board (VAB) and correction of errors to the assessment roll.

### WITHIN THREE DAYS AFTER RECEIPT OF CERTIFICATION

Within three days after the taxing authority receives **Forms DR-422** and, if applicable, **DR-422DEBT**, the taxing authority completes and certifies final millage(s) to the property appraiser.
Within 30 days following adoption of the millage and budget ordinances or resolutions, each taxing authority completes **Certification of Compliance (Form DR-487)** to certify compliance with the provisions of chapter 200, F.S., and sends it to the Property Tax Oversight program.

**Do not delay** in submitting your TRIM compliance package. It is due within 30 days of the final hearing.

If you have not received **Form DR-422**, indicate this on **Form DR-487**. Once you receive **Form DR-422** from the property appraiser, complete and return it to the property appraiser and send a copy to the Property Tax Oversight program.

Please remember the requirement to post your final adopted budget on your taxing authority’s official website within 30 days of adoption. Refer to statutory references listed below for specific instructions regarding the posting of tentative and final budgets.

<table>
<thead>
<tr>
<th>Category</th>
<th>Reference</th>
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<tbody>
<tr>
<td>Counties</td>
<td>s. 129.03(3), F.S.</td>
</tr>
<tr>
<td>Municipalities</td>
<td>s. 166.241(3) and (5), F.S.</td>
</tr>
<tr>
<td>Special Districts</td>
<td>s. 189.016(4) and (7), F.S.</td>
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## Certification Date Examples

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<th>DAY</th>
<th>BOCC</th>
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Shortened Time Period
Initial TRIM Forms and Notices
(pre-hearings)
# Certification of Taxable Value (Form DR-420)

**CERTIFICATION OF TAXABLE VALUE**

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<th>Year</th>
<th>County</th>
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<table>
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<tr>
<th>Principal Authority</th>
<th>Taxing Authority</th>
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</tbody>
</table>

### SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value of real property for operating purposes $ (1)
2. Current year taxable value of personal property for operating purposes $ (2)
3. Current year taxable value of centrally assessed property for operating purposes $ (3)
4. Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)* $ (4)
5. Current year net new taxable value *(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.)*  $ (5)
6. Current year adjusted taxable value *(Line 4 minus Line 5)* $ (6)
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 series $ (7)
8. Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets *(DR-420TIF)* attached. If none, enter 0 □ YES □ NO Number (8)
9. Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of *(DR-420DEBT), Certification of Voted Debt Millage forms attached. If none, enter 0 □ YES □ NO Number (9)

**Property Appraiser Certification**

I certify the taxable values above are correct to the best of my knowledge.

**Signature of Property Appraiser:**

**Date:**

### SECTION II: COMPLETED BY TAXING AUTHORITY

- If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10. Prior year millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)* per $1,000 (10)
11. Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)* $ (11)
12. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Line 6 or Line 7a for all DR-420TIF forms)* $ (12)
13. Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)* $ (13)
14. Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)* $ (14)
15. Adjusted current year taxable value *(Line 6 minus Line 14)* $ (15)
16. Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)* per $1000 (16)
17. Current year proposed operating millage rate per $1000 (17)
18. Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)* $ (18)
**Certification of Taxable Value (Form DR-420), page 2**

19. **TYPE of principal authority (check one)**
   - County
   - Independent Special District
   - Municipality
   - Water Management District

20. **Applicable taxing authority (check one)**
   - Principal Authority
   - Dependent Special District
   - MSTU
   - Water Management District Basin

21. **Is millage levied in more than one county? (check one)**
   - Yes
   - No

---

### DEPENDENT SPECIAL DISTRICTS AND MSTUs

STOP HERE - SIGN AND SUBMIT

22. **Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. (The sum of Line 13 from all DR-420 forms)**
   - $ (22)

23. **Current year aggregate rolled-back rate (Line 22 divided by Line 15, multiplied by 1,000)**
   - per $1,000 (23)

24. **Current year aggregate rolled-back taxes (Line 4 multiplied by Line 23, divided by 1,000)**
   - $ (24)

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. (The sum of Line 18 from all DR-420 forms)**
   - $ (25)

26. **Current year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied by 1,000)**
   - per $1,000 (26)

27. **Current year proposed rate as a percent change of rolled-back rate (Line 26 divided by Line 23, minus 1, multiplied by 100)**
   - % (27)

---

**First public budget hearing**

<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Place</th>
</tr>
</thead>
</table>

---

**Taxing Authority Certification**

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

---

**Signature of Chief Administrative Officer**: Date:

**Title**: Contact Name and Contact Title:

**Mailing Address**:

**Physical Address**:

**City, State, Zip**:

**Phone Number**:

**Fax Number**:

---

Instructions on page 3
CERTIFICATION OF TAXABLE VALUE
INSTRUCTIONS

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure. Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s. 12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(e) and 169.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 169.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.

All TRIM forms for taxing authorities are available on our website at http://floridarevenue.com/property/Pages/Forms.aspx
# Certification of Voted Debt Millage (Form DR-420 DEBT)

## Certification of Voted Debt Millage

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority</td>
<td>Taxing Authority</td>
</tr>
</tbody>
</table>

**Levy Description:**

### SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value of real property for operating purposes $ (1)
2. Current year taxable value of personal property for operating purposes $ (2)
3. Current year taxable value of centrally assessed property for operating purposes $ (3)
4. Current year gross taxable value for operating purposes \( \text{Line 1 plus Line 2 plus Line 3} \) $ (4)

**Property Appraiser Certification:** I certify the taxable values above are correct to the best of my knowledge.

Signature of Property Appraiser: 
Date: 

### SECTION II: COMPLETED BY TAXING AUTHORITY

5. Current year proposed voted debt millage rate per $1,000 (5)
6. Current year proposed millage voted for 2 years or less under s. 9(b) Article VII, State Constitution per $1,000 (6)

**Taxing Authority Certification:** I certify the proposed millages and rates are correct to the best of my knowledge.

Signature of Chief Administrative Officer: 
Date: 

**Title:**

**Contact Name and Contact Title:**

**Mailing Address:**

**Physical Address:**

**City, State, Zip:**

**Phone Number:**

**Fax Number:**

## INSTRUCTIONS

Property appraisers must complete and sign Section I of this form with the DR-420, Certification of Taxable Value, and DR-420S, Certification of School Taxable Value, and provide it to all taxing authorities levying a:

- Voted debt service millage levied under Section 12, Article VII of the State Constitution or
- Millage voted for two years or less under s. 9(b), Article VII of the State Constitution

### Section I: Property Appraiser

Use a separate DR-420DEBT for each voted debt service millage that's levied by a taxing authority. The property appraiser should check the Yes box on Line 9 of DR-420, Certification of Taxable Value, or Line 6 of DR-420S, Certification of School Taxable Value. The property appraiser should provide the levy description and complete Section I. Lines 1 through 4 of this form, for each voted debt service millage levied.

Enter only taxable values that apply to the voted debt service millage indicated.

Sign, date, and forward the form to the taxing authority with the DR-420.

### Section II: Taxing Authority

Each taxing authority levying a voted debt service millage requiring this form must provide the proposed voted debt millage rate on Line 5.

If a DR-420DEBT wasn’t received for any:

- Voted debt service millages or
- Millages voted for two years or less

contact the property appraiser as soon as possible and request a DR-420DEBT.

Sign, date, and return the form to your property appraiser with the DR-420 or DR-420S.

All TRIM forms for taxing authorities are available on our website at [http://floridaproperty.com/property/Pages/TRIM.aspx](http://floridaproperty.com/property/Pages/TRIM.aspx)
# Tax Increment Adjustment Worksheet (Form DR-420 TIF)

**TAX INCREMENT ADJUSTMENT WORKSHEET**

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority</td>
<td>Taxing Authority</td>
</tr>
<tr>
<td>Community Redevelopment Area</td>
<td>Base Year</td>
</tr>
</tbody>
</table>

### SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value in the tax increment area: $
   
2. Base year taxable value in the tax increment area: $
   
3. Current year tax increment value (Line 1 minus Line 2): $
   
4. Prior year Final taxable value in the tax increment area: $
   
5. Prior year tax increment value (Line 4 minus Line 2): $

### SIGN HERE

Property Appraiser Certification: I certify the taxable values above are correct to the best of my knowledge.

Signature of Property Appraiser:  
Date:  

### 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:

   6a. Enter the proportion on which the payment is based: % (6a)

   6b. Dedicated increment value (Line 3 multiplied by the percentage on Line 6a) If value is zero or less than zero, then enter zero on Line 6b: $

   6c. Amount of payment to redevelopment trust fund in prior year: $

7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:

   7a. Amount of payment to redevelopment trust fund in prior year: $

   7b. Prior year operating millage levy from Form DR-420, Line 10 per $1,000: $

   7c. Taxes levied on prior year tax increment value (Line 5 multiplied by Line 7b, divided by 1,000): $

   7d. Prior year payment as proportion of taxes levied on increment value (Line 7a divided by Line 7c, multiplied by 100): %

   7e. Dedicated increment value (Line 3 multiplied by the percentage on Line 7d) If value is zero or less than zero, then enter zero on Line 7e: $

### SIGN HERE

Taxing Authority Certification: I certify the calculations, millages and rates are correct to the best of my knowledge.

Signature of Chief Administrative Officer:  
Date:  

Title:  
Contact Name and Contact Title:  
Mailing Address:  
Physical Address:  
City, State, Zip:  
Phone Number:  
Fax Number:  

---

15
Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, Certification of Taxable Value, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

“Tax increment value” is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

“Dedicated increment value” is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.)

Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

“Specific proportion,” used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

- Example 1.
  Section 163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.

- Example 2.
  Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year’s payment and tax increment value to reach the current year’s dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight Program - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

Complete Line 7 if the payment is based on a calculation other than a specific proportion. Do not complete both Lines 6 and 7.

All TRIM forms for taxing authorities are available on our website at http://floridarevenue.com/property/Pages/TRIM.aspx
# Maximum Millage Levy Calculation Preliminary Disclosure

(Form DR-420MM-P)

<table>
<thead>
<tr>
<th>Year:</th>
<th>County:</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td></td>
</tr>
</tbody>
</table>

**Principal Authority:**

**Taxing Authority:**

1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?
   - [ ] Yes
   - [ ] No
   
   **IF YES,** STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.

2. Current year rolled-back rate from Current Year Form DR-420, Line 16 per $1,000
   
3. Prior year maximum millage rate with a majority vote from 2021 Form DR-420MM, Line 13 per $1,000
   
4. Prior year operating millage rate from Current Year Form DR-420, Line 10 per $1,000

**If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.**

**Adjust rolled-back rate based on prior year majority-vote maximum millage rate**

5. Prior year final gross taxable value from Current Year Form DR-420, Line 7
   
6. Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 6 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 from Current Year Form DR-420 Line 12
   
8. Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)
   
9. Adjusted current year taxable value from Current Year form DR-420 Line 15
   
10. Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000) per $1,000

**Calculate maximum millage levy**

11. Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2) per $1,000
   
12. Adjustment for change in per capita Florida personal income (See Line 12 Instructions) 1.0613
   
13. Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12) per $1,000
   
14. Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10) per $1,000
   
15. Current year proposed millage rate per $1,000

16. Minimum vote required to levy proposed millage (Check one)
   
   a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.

   b. Two-thirds vote of governing body: Check here 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. Enter Line 15 on Line 17.

   c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.

   d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.

17. The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16) per $1,000
   
18. Current year gross taxable value from Current Year Form DR-420, Line 4 $
Maximum Millage Levy Calculation Preliminary Disclosure (Form DR-420MM-P), page 2

<table>
<thead>
<tr>
<th>Taxing Authority</th>
<th>DR-420MM-P R 5/12 Page 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>19. Current year proposed taxes (Line 15 multiplied by Line 18, divided by 1,000)</td>
<td>$</td>
</tr>
<tr>
<td>20. Total taxes levied at the maximum millage rate (Line 17 multiplied by Line 18, divided by 1,000)</td>
<td>$</td>
</tr>
<tr>
<td><strong>DEPENDENT SPECIAL DISTRICTS AND MSTUs</strong></td>
<td><strong>STOP HERE. SIGN AND SUBMIT.</strong></td>
</tr>
<tr>
<td>21. Enter the current year proposed taxes of all dependent special districts &amp; MSTUs levying a millage. (The sum of all Lines 19 from each district’s Form DR-420MM-P)</td>
<td>$</td>
</tr>
<tr>
<td>22. Total current year proposed taxes (Line 19 plus Line 21)</td>
<td>$</td>
</tr>
<tr>
<td><strong>Total Maximum Taxes</strong></td>
<td></td>
</tr>
<tr>
<td>23. Enter the taxes at the maximum millage of all dependent special districts &amp; MSTUs levying a millage (The sum of all Lines 20 from each district’s Form DR-420MM-P)</td>
<td>$</td>
</tr>
<tr>
<td>24. Total taxes at maximum millage rate (Line 20 plus Line 23)</td>
<td>$</td>
</tr>
</tbody>
</table>

**Total Maximum Versus Total Taxes Levied**

25. Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)  
   - YES  
   - NO  
   
| **Taxing Authority Certification** | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S. |
| **Signature of Chief Administrative Officer:** | **Date:** |
| **Title:** | **Contact Name and Contact Title:** |
| **Mailing Address:** | **Physical Address:** |
| **City, State, Zip:** | **Phone Number:** | **Fax Number:** |

**Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.**

Instructions on page 3
General Instructions
Each of the following taxing authorities must complete a DR-420MM-P.
- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2022 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM-P shows the preliminary maximum millages and taxes levied based on your proposed adoption vote. Each taxing authority must complete, sign, and submit this form to their property appraiser with their completed DR-420, Certification of Taxable Value.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority will file a final Form DR-420MM, Maximum Millage Levy Calculation Final Disclosure, with Form DR-487, Certification of Compliance, with the Department of Revenue.

Specific tax year references in this form are updated each year by the Department.

Line Instructions

Lines 5-10
Only taxing authorities that levied a 2021 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2021 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12
This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(b), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

Lines 13 and 14
Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 16
Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 17
Enter the millage rate indicated by the box checked in Line 16. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 23 are accurate.

All TRIM forms for taxing authorities are available on our website at http://floridarevenue.com/property/Pages/Forms.aspx
# Prior Year Certification of Taxable Value (Form DR-420)

## CERTIFICATION OF TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority</td>
<td>Taxing Authority</td>
</tr>
</tbody>
</table>

### SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value of real property for operating purposes $ (1)  
2. Current year taxable value of personal property for operating purposes $ (2)  
3. Current year taxable value of centrally assessed property for operating purposes $ (3)  
4. Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)* $ (4)  
5. Current year net new taxable value *(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.)* $ (5)  
6. Current year adjusted taxable value *(Line 4 minus Line 5)* $ (6)  
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 series $ (7)  
8. Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0. □ YES □ NO Number (8)  
9. Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0. □ YES □ NO Number (9)  

### SIGN HERE

Property Appraiser Certification: I certify the taxable values above are correct to the best of my knowledge.  
Signature of Property Appraiser:  
Date:

### SECTION II: COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10. Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)* per $1,000 (10)  
11. Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)* $ (11)  
12. Amortize, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)* $ (12)  
13. Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)* $ (13)  
14. Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)* $ (14)  
15. Adjusted current year taxable value *(Line 6 minus Line 14)* $ (15)  
16. Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)* per $1000 (16)  
17. Current year proposed operating millage rate per $1000 (17)  
18. Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)* $ (18)  

Continued on page 2
## Prior Year Certification of Taxable Value (Form DR-420)

### 19. Type of principal authority (check one)
- County
- Municipality
- Independent Special District
- Water Management District

### 20. Applicable taxing authority (check one)
- Principal Authority
- Dependent Special District
- MSTU
- Water Management District Basin

### 21. Is mileage levied in more than one county? (check one)
- Yes
- No

### 22. Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a mileage. *(The sum of Line 13 from all DR-420 forms)*

### 23. Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)* per $1,000

### 24. Current year aggregate rolled-back taxes *(Line 4 multiplied 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. *(The sum of Line 19 from all DR-420 forms)*

### 26. Current year proposed aggregate mileage rate *(Line 25 divided by Line 4, multiplied by 1,000)* per $1,000

### 27. Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, minus 1, multiplied by 100)*

### First Public Budget Hearing
- Date:
- Time:
- Place:

## Taxing Authority Certification

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of ss. 200.005 and the provisions of either ss. 200.071 or ss. 200.08, F.S.

<table>
<thead>
<tr>
<th>Signature of Chief Administrative Officer</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Title:</th>
<th>Contact Name and Contact Title:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Mailing Address:</th>
<th>Physical Address:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>City, State, Zip:</th>
<th>Phone Number:</th>
<th>Fax Number:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
CERTIFICATION OF TAXABLE VALUE

INSTRUCTIONS

"Principal Authority" is a county, municipality, or independent special district (including water management districts). "Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(e), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure. Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or is vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.

All TRIM forms for taxing authorities are available on our website at http://floridarevenue.com/property/Pages/TRIM.aspx
# Prior Year Maximum Millage Levy Preliminary Calculation

## (Form DR-420MM)

**MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE**

For municipal governments, counties, and special districts

<table>
<thead>
<tr>
<th>Year: 2021</th>
<th>County:</th>
</tr>
</thead>
</table>

### Principal Authority:

- Taxing Authority:

1. **Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?**
   - Yes
   - No

   **IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.**

2. **Current year rolled-back rate from Current Year Form DR-420, Line 16** per $1,000
3. **Prior year maximum millage rate with a majority vote from 2020 Form DR-420MM, Line 13** per $1,000
4. **Prior year operating millage rate from Current Year Form DR-420, Line 10** per $1,000

### If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.

#### Adjust rolled-back rate based on prior year majority-vote maximum millage rate

5. **Prior year final gross taxable value from Current Year Form DR-420, Line 7** $ (5)
6. **Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)** $ (6)
7. **Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12** $ (7)
8. **Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)** $ (8)
9. **Adjusted current year taxable value from Current Year Form DR-420 Line 15** $ (9)
10. **Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)** per $1,000 (10)

#### Calculate maximum millage levy

11. **Roll-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)** per $1,000 (11)
12. **Adjustment for change in per capita Florida personal income**
   - **(See Line 12 Instructions)** 1.0443 (12)
13. **Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)** per $1,000 (13)
14. **Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)** per $1,000 (14)
15. **Current year proposed millage rate** per $1,000 (15)

16. **Minimum vote required to levy proposed millage:** (Check one)

   a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. **Enter Line 13 on Line 17.**
   b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. **Enter Line 15 on Line 17.**
   c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. **Enter Line 15 on Line 17.**
   d. Referendum: The maximum millage rate is equal to the proposed rate. **Enter Line 15 on Line 17.**

17. **The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16)** per $1,000 (17)
18. **Current year gross taxable value from Current Year Form DR-420, Line 4** $ (18)

Continued on page 2
## Prior Year Maximum Millage Levy Calculation Preliminary Disclosure (Form DR-420MM), page 2

### Taxing Authority:

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>19.</td>
<td>Current year proposed taxes (Line 15 multiplied by Line 18, divided by 1,000)</td>
<td>$</td>
</tr>
<tr>
<td>20.</td>
<td>Total taxes levied at the maximum millage rate (Line 17 multiplied by Line 18, divided by 1,000)</td>
<td>$</td>
</tr>
</tbody>
</table>

### DEPENDENT SPECIAL DISTRICTS AND MSTUs

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>21.</td>
<td>Enter the current year proposed taxes of all dependent special districts &amp; MSTUs levying a millage (The sum of all Lines 19 from each district's Form DR-420MM-P)</td>
<td>$</td>
</tr>
<tr>
<td>22.</td>
<td>Total current year proposed taxes (Line 19 plus Line 21)</td>
<td>$</td>
</tr>
</tbody>
</table>

### Total Maximum Taxes

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>23.</td>
<td>Enter the taxes at the maximum millage of all dependent special districts &amp; MSTUs levying a millage (The sum of all Lines 20 from each district's Form DR-420MM-P)</td>
<td>$</td>
</tr>
<tr>
<td>24.</td>
<td>Total taxes at maximum millage rate (Line 20 plus Line 23)</td>
<td>$</td>
</tr>
</tbody>
</table>

### Total Maximum Versus Total Taxes Levied

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>25.</td>
<td>Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)</td>
<td>Yes/No</td>
</tr>
</tbody>
</table>

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### Taxing Authority Certification

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.085 and the provisions of either s. 200.071 or s. 200.081, F.S.

**Signature of Chief Administrative Officer:**

**Date:**

**Title:**

**Contact Name and Contact Title:**

**Mailing Address:**

**Physical Address:**

**City, State, Zip:**

**Phone Number:**

**Fax Number:**

---

*Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.*

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*Instructions on page 3*
General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.
- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2021 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM-P shows the preliminary maximum millages and taxes levied based on your proposed adoption vote. Each taxing authority must complete, sign, and submit this form to their property appraiser with their completed DR-420, Certification of Taxable Value.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority will file a final Form DR-420MM, Maximum Millage Levy Calculation Final Disclosure, with Form DR-487, Certification of Compliance, with the Department of Revenue.

Specific tax year references in this form are updated each year by the Department.

Line Instructions

Lines 5-10
Only taxing authorities that levied a 2020 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2020 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12
This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

Lines 13 and 14
Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority’s statutory or constitutional cap.

Line 16
Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 17
Enter the millage rate indicated by the box checked in Line 16. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.

All TRIM forms for taxing authorities are available on our website at http://floridarevenue.com/property/Pages/Forms.aspx
# Prior Year Maximum Millage Levy Calculation Final Disclosure

(Form DR-420MM)

## MAXIMUM MILLAGE LEVY CALCULATION

**FINAL DISCLOSURE**

For municipal governments, counties, and special districts

### Year: 2021  
County:  
Principal Authority:  
Taxing Authority:  

1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?  
   - Yes  
   - No  

   **IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.**

2. Current year rolled-back rate from Current Year Form DR-420, Line 16  
   - per $1,000  

3. Prior year maximum millage rate with a majority vote from 2020 Form DR-420, Line 13  
   - per $1,000  

4. Prior year operating millage rate from Current Year Form DR-420, Line 10  
   - per $1,000  

   **If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.**

### Adjust rolled-back rate based on prior year majority-vote maximum millage rate

5. Prior year final gross taxable value from Current Year Form DR-420, Line 7  
   - $  

6. Prior year maximum ad valorem proceeds with majority vote  
   - (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 from Current Year Form DR-420, Line 12  
   - $  

8. Adjusted prior year ad valorem proceeds with majority vote  
   - (Line 6 minus Line 7)  
   - $  

9. Adjusted current year taxable value from Current Year Form DR-420, Line 15  
   - $  

10. Adjusted current year rolled-back rate  
    - (Line 8 divided by Line 9, multiplied by 1,000)  
    - per $1,000  

### Calculate maximum millage levy

11. Rolled-back rate to be used for maximum millage levy calculation  
    - (Enter Line 10 if adjusted or else enter Line 2)  
    - per $1,000  

12. Adjustment for change in per capita Florida personal income  
    - (See Line 12 Instructions)  
    - 1,0443  

13. Majority vote maximum millage rate allowed  
    - (Line 11 multiplied by Line 12)  
    - per $1,000  

14. Two-thirds vote maximum millage rate allowed  
    - (Multiply Line 13 by 1.10)  
    - per $1,000  

15. Current year adopted millage rate  
    - per $1,000  

16. Minimum vote required to levy adopted millage:  
   - (Check one)  
   - a. Majority vote of the governing body:  
     - Enter Line 13 on Line 17.  
   - b. Two-thirds vote of governing body:  
     - Enter Line 15 on Line 17.  
   - c. Unanimous vote of the governing body, or 3/4 vote of nine members or more:  
     - Enter Line 15 on Line 17.  
   - d. Referendum:  
     - Enter Line 15 on Line 17.

17. The selection on Line 16 allows a maximum millage rate of  
    - (Enter rate indicated by choice on Line 16)  
    - per $1,000  

18. Current year gross taxable value from Current Year Form DR-420, Line 4  
    - $  

Continued on page 2
Prior Year *Maximum Millage Levy Calculation Final Disclosure* (Form DR-420MM), page 2

<table>
<thead>
<tr>
<th>Taxing Authority:</th>
<th>DR-420MM Page 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>19. Current year adopted taxes [(Line 15 multiplied by Line 18, divided by 1,000)].</td>
<td>$ (19)</td>
</tr>
<tr>
<td>20. Total taxes levied at the maximum millage rate [(Line 17 multiplied by Line 18, divided by 1,000)].</td>
<td>$ (20)</td>
</tr>
</tbody>
</table>

**DEPENDING SPECIAL DISTRICTS AND MSTUs**

| 21. Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage. *(The sum of all Lines 19 from each district’s Form DR-420MM)* | $ (21) |
| 22. Total current year adopted taxes *(Line 19 plus Line 21).* | $ (22) |

**Total Maximum Taxes**

| 23. Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage *(The sum of all Lines 20 from each district’s Form DR-420MM).* | $ (23) |
| 24. Total taxes at maximum millage rate *(Line 20 plus Line 23).* | $ (24) |

**Total Maximum Versus Total Taxes Levied**

25. Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)
   - [ ] YES
   - [ ] NO (25)

**Taxing Authority Certification**

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.955 and the provisions of either s. 200.071 or s. 200.081, F.S.

*Signature of Chief Administrative Officer:*  
(Date:)

<table>
<thead>
<tr>
<th>Title:</th>
<th>Contact Name and Contact Title:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mailing Address:</td>
<td>Physical Address:</td>
</tr>
<tr>
<td>City, State, Zip:</td>
<td>Phone Number:</td>
</tr>
<tr>
<td>Fax Number:</td>
<td></td>
</tr>
</tbody>
</table>

*Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.*

*Instructions on page 3*
Prior Year Maximum Millage Levy Calculation Final Disclosure
(Form DR-420MM), page 3

MAXIMUM MILLAGE LEVY CALCULATION
FINAL DISCLOSURE
INSTRUCTIONS

General Instructions

Each of the following taxing authorities must complete a DR-420MM.
- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2021 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM shows the maximum millages and taxes levied based on your adoption vote. Each taxing authority must complete, sign, and submit this form to the Department of Revenue within 30 days of their final hearing. DR-420MM is available online at our website.

Specific tax year references in this form are updated each year by the Department.

Line Instructions

Lines 5-10
Only taxing authorities that levied a 2020 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2020 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12
This line is entered by the Department of Revenue. The same adjustment factor used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

Lines 13 and 14
Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 16
Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 17
Enter the millage rate indicated by the box checked in Line 16. If the adopted millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the adopted millage rate. For a millage requiring more than a majority vote, the adopted millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.

All TRIM forms for taxing authorities are available on our website at http://florida.revenue.com/property/Pages/Forms.aspx
Notice of Proposed Property Taxes (Form DR-474)

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.

NOTICE OF PROPOSED PROPERTY TAXES

DO NOT PAY. THIS IS NOT A BILL

<table>
<thead>
<tr>
<th>Taxing Authority</th>
<th>Your Property Taxes Last Year</th>
<th>Last Year's Adjusted Tax Rate (Mills)</th>
<th>Your Taxes This Year If NO Budget Change Is Adopted</th>
<th>Your Tax Rate This Year IF PROPOSED Budget Is Adopted (Mills)</th>
<th>Your Taxes This Year IF PROPOSED Budget Change Is Adopted</th>
<th>A Public Hearing on the Proposed Taxes and Budget Will Be Held:</th>
</tr>
</thead>
<tbody>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Enter date, time, and location</td>
</tr>
<tr>
<td>Public Schools:</td>
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<td></td>
</tr>
<tr>
<td>By State Law</td>
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<td></td>
</tr>
<tr>
<td>By Local Board</td>
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<tr>
<td>Municipality</td>
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<td>Water Management</td>
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</tr>
<tr>
<td>Independent Districts</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voted Levies For Debt Service</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Property Taxes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*SEE REVERSE SIDE FOR EXPLANATION

Column 1* | Column 2* | Column 3*

29
Notice of Proposed Property Taxes (Form DR-474), page 2

EXPLANATION

*Column 1—YOUR PROPERTY TAXES LAST YEAR
This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

*Column 2—YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED
This column shows what your taxes will be this year if each taxing authority does not change its property tax levy. These amounts are based on last year's budgets and your current assessment.

*Column 3—YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED
This column shows what your taxes will be this year under the budget actually proposed by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.
### Notice of Proposed Property Taxes (Form DR-474), page 3

#### PROPERTY VALUATION

<table>
<thead>
<tr>
<th>Taxing Authority*</th>
<th>Assessed Value</th>
<th>Exemptions</th>
<th>Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Last Year</td>
<td>This Year</td>
<td>Last Year</td>
</tr>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Schools</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>By State Law</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>By Local Law</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Municipality</td>
<td></td>
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<td></td>
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<tr>
<td>Water Management</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Independent Districts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voted Levies for Debt Service</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Assessment Reductions

<table>
<thead>
<tr>
<th>Applies to</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>*List each assessment reduction applicable to property.</td>
<td></td>
</tr>
</tbody>
</table>

#### Exemptions

<table>
<thead>
<tr>
<th>Applies to</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>*List each exemption applicable to property.</td>
<td></td>
</tr>
</tbody>
</table>

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption or classification that is not reflected above, contact your county property appraiser at [phone number] or [location].

If the property appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE [date].
Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessment (Form DR-474N)

Owner Name
Owner Address
Owner City, State

Legal Description of Property:

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.

<table>
<thead>
<tr>
<th>Taxing Authority</th>
<th>Your Property Taxes Last Year</th>
<th>Last Year's Adjusted Tax Rate (Millage)</th>
<th>Your Taxes This Year IF NO Budget Change Is Adopted</th>
<th>Your Tax Rate This Year IF PROPOSED Budget Is Adopted (Millage)</th>
<th>Your Taxes This Year IF PROPOSED Budget Change Is Adopted</th>
<th>A Public Hearing on the Proposed Taxes and Budget Will Be Held:</th>
</tr>
</thead>
<tbody>
<tr>
<td>County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Enter date, time, and location.</td>
</tr>
<tr>
<td>Public Schools:</td>
<td></td>
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<tr>
<td>By State Law:</td>
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<tr>
<td>By Local Board</td>
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<tr>
<td>Municipality</td>
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<tr>
<td>Water Management</td>
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<tr>
<td>Independent Districts</td>
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</tr>
<tr>
<td>Voted Levies For Debt Service</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Total Property Taxes</td>
<td></td>
<td>Column 1*</td>
<td>Column 2*</td>
<td>Column 3*</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

See reverse side for explanation.

**NON-AD VALOREM ASSESSMENTS**

<table>
<thead>
<tr>
<th>Levying Authority</th>
<th>Purpose of Assessment</th>
<th>Units</th>
<th>Rate</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Total Non-Ad Valorem Assessment</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Notice of Proposed Property Taxes and Proposed or Adopted
Non-Ad Valorem Assessment (Form DR-474N), page 2

Reverse of Page 1:

EXPLANATION

*Column 1—YOUR PROPERTY TAXES LAST YEAR
   This column shows the taxes that applied last year to your property. These amounts were based on
   budgets adopted last year and your property’s previous taxable value.

*Column 2—YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED
   This column shows what your taxes will be this year if each taxing authority does not
   change it’s property tax levy. These amounts are based on last year’s budgets and your current
   assessment.

*Column 3—YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED
   This column shows what your taxes will be this year under the budget actually proposed by each
   local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the
   front side of this notice. The difference between columns 2 and 3 is the tax change proposed by each local
   taxing authority and is NOT the result of higher assessments.

NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may
be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

Non-Ad Valorem Assessments:

Non-ad valorem assessments are placed on this notice at the request of the respective local
governing boards. Your tax collector will be including them on the November tax notice. For details on
particular non-ad valorem assessments, contact the levying local governing board.

If the Notice does not include all of the non-ad valorem assessments that will be included on
the tax bill, the following statement must be on the bottom of the first page in bold,
conspicuous print:

Your final tax bill may contain non-ad valorem assessments which may not
be reflected on this notice such as assessments for roads, fire, garbage,
lighting, drainage, water, sewer, or other governmental services and
facilities which may be levied by your county, city, or any special district.
Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessment (Form DR-474N), page 3

<table>
<thead>
<tr>
<th>Taxing Authority*</th>
<th>Assessed Value</th>
<th>Exemptions</th>
<th>Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Last Year</td>
<td>This Year</td>
<td>Last Year</td>
</tr>
<tr>
<td>County</td>
<td></td>
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<tr>
<td>Public Schools</td>
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<tr>
<td>By State Law</td>
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<tr>
<td>Voted Levies for Debt Service</td>
<td></td>
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</tr>
</tbody>
</table>

Assessment Reductions

*List each assessment reduction applicable to property.

<table>
<thead>
<tr>
<th>Applies to</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Exemptions

*List each exemption applicable to property.

<table>
<thead>
<tr>
<th>Applies to</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption or classification that is not reflected above, contact your county property appraiser at _____________ (phone number) or ______________ (location).

If the property appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE ___________ (date).
Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessment (Form DR-474N), page 4

Market Value:
Market value in Florida is also known as “just value” as provided by the constitution and described in state law. It is the amount a purchaser willing but not obliged to buy would pay to one willing but not obliged to sell, after proper consideration of all eight factors in section 193.011, F.S.

Assessed Value:
Assessed value is the market value of your property minus the amount of any assessment reductions. The assessed value may be different for millage levies made by different taxing authorities.

Assessment Reductions:
Properties can receive an assessment reduction for a number of reasons. Some of the common reasons are below.
- There are limits on how much the assessment of your property can increase each year. The Save Our Homes program and the limitation for non-homestead property are examples.
- Certain types of property, such as agricultural land and land used for conservation, are valued on their current use rather than their market value.
- Some reductions lower the assessed value only for levies of certain taxing authorities.

If your assessed value is lower than your market value because limits on increases apply to your property or because your property is valued based on its current use, the amount of the difference and reason for the difference are listed in the third box on page 2.

Exemptions:
Exemptions are specific dollar or percentage amounts that reduce assessed value. These are usually based on characteristics of the property or property owner. Examples include the homestead exemption, veterans’ disability exemptions and charitable exemptions. The discount for disabled veterans is included in this box. Many exemptions apply only to tax levies by the taxing authority granting the exemption.

Taxable Value:
Taxable value is the value used to calculate the tax due on your property. Taxable value is the assessed value minus the value of exemptions and discounts.
Example Advertisement for Date and Time Correction of Property Appraiser’s TRIM Notice

The property appraiser should place this advertisement if the TRIM notice that was mailed had incorrect information about a taxing authority’s public hearing.

The *Notice of Proposed Property Taxes Correction* ad must:

**NOTICE OF PROPOSED PROPERTY TAXES CORRECTION**

The Notice of Proposed Property Taxes (TRIM notice) for the *(name of taxing authority)* indicated an incorrect public hearing date/time of _____________.

A public hearing on the proposed taxes and budget will be held on:

*(DATE)*

*(TIME)*

at

*(MEETING PLACE)*

- Be a full one-quarter page of the newspaper
- Have a headline in a font no smaller than 18 point
- Not be published in the legal or classified section
- Be published in a newspaper of general interest and readership and general circulation in the county or in its geographically limited insert
- Not be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications
- Correct only the date and time error on the TRIM notice
- Be advertised by the property appraiser with the permission of the taxing authority affected by the error
- Be advertised at least 10 days before the public hearing

Hold the hearing after 5:00 p.m., Monday – Friday, anytime on Saturday, but never on Sunday.
Hearing Information
Hearing Requirements

To adopt a millage rate and budget, taxing authorities must hold two public hearings. The first, or “tentative,” hearing is advertised on the Notice of Proposed Property Taxes (TRIM notice) that the property appraiser mails. The TRIM notice is the only advertisement required for the tentative hearing.

Scheduling and Advertising

- Hold all hearings after 5:00 p.m., Monday – Friday, or anytime on Saturday. Do not hold hearings on Sunday (s. 200.065(2)(e)2., F.S.).

- Taxing authorities must advertise their final hearing within 15 days of adopting a tentative millage and budget. You must hold the final hearing two to five days after the advertisement appears in the newspaper.

- The BOCC cannot schedule its hearings on days the school board has hearings scheduled. The school board has first priority of a hearing date and the BOCC has second (s. 200.065(2)(e)2., F.S.).

- No other taxing authority in the county can use for its public hearings the hearing dates the BCC and the school board have scheduled (s. 200.065(2)(e)2., F.S.).

At the Hearing

In the hearings, the first substantive issues the taxing authority should discuss are:

- The percentage increase in millage over the rolled-back rate needed to fund the budget, if any
- The reasons ad valorem tax revenues are increasing. See line 27 on Form DR-420 for the calculation of the increase over the rolled-back rate (s. 200.065(2)(e)1., F.S.).

At all hearings, the governing body will hear comments about the proposed tax increase and explain the reasons for the proposed increase over the rolled-back rate. The public can speak and ask questions before the governing body adopts any measures.

At both the tentative and final hearings, the governing body must adopt its millage rate before it adopts a budget (s. 200.065(2)(e)1., F.S.). Include minutes (not the agenda) from the meeting if the order of adoption cannot be determined. The taxing authority must adopt the millage rate and budget by separate votes at the advertised hearing.
For each taxing authority levying millage, you must publicly read at the hearing before the adoption of the millage levy resolution or ordinance the:

- Name of the taxing authority
- Rolled-back rate
- Percentage of increase over the rolled-back rate (see line 27, Form DR-420, for the calculation)
- Millage rate to be levied (s. 200.065(2)(e), F.S.)

- If your tentative millage rate is higher than the proposed rate, you must mail each taxpayer a revised Notice of Proposed Property Taxes. The property appraiser prepares the revised TRIM notice at the taxing authority’s expense and mails it 10 to 15 days before the final hearing (s. 200.065(2)(d), F.S.).

- The final millage rate cannot exceed the tentatively adopted millage rate.

- You must complete your TRIM process within 101 days.

**Final Resolution/Ordinance**

The resolution or ordinance must include the:

- Name of the taxing authority
- Rolled-back rate
- Percentage increase over the rolled-back rate
- Final adopted millage rate

- The taxing authority cannot levy a millage, other than one approved by referendum, until the governing board of the taxing authority approves the resolution or ordinance to levy (ss. 200.065(2) and 200.065(4), F.S.).

- If the fiscal year of a local government begins before adoption of a final budget, the taxing authority may spend money under the adopted tentative budget until it adopts a final budget (s. 200.065(2)(g)(1), F.S.).

- Taxing authorities must forward the resolution or ordinance adopting the final millage to the property appraiser, the tax collector, and the Department of Revenue within three days after the final budget hearing (s. 200.065(4), F.S.). **When submitting an electronic copy of the final millage resolution or ordinance to the Department please use the following email address: TRIM@floridarevenue.com.**

The property appraiser’s receipt of the resolution or ordinance is official notice of the millage rate approved by the taxing authority (s. 200.065(4), F.S.).
Taxing Authorities with Dependent Districts

Taxing authorities with dependent special taxing districts can adopt the tax levies for all their dependent special taxing districts by a single unanimous vote. Taxing authorities may also adopt the budgets for all their dependent special taxing districts by a single unanimous vote (see chapter 98-32, Laws of Florida, effective April 29, 1998). If the taxing authority uses this procedure, it will not be a violation of Rule 12D-17.005, F.A.C.

However, if someone asks for a separate discussion and adoption for the tax levy or budget of a dependent special taxing district, the taxing authority must discuss and adopt that tax levy or budget separately.

Multi-County Authorities

A multi-county taxing authority must make every reasonable effort to avoid scheduling hearings on days the counties or school districts in its jurisdiction use (s. 200.065(2)(e)2., F.S.).

If the property appraiser mails the Notice of Proposed Property Taxes after September 3, any multi-county taxing authority that levies ad valorem taxes in that county must advertise its intent to adopt a tentative budget and millage rate. The ad must be in a newspaper of general circulation in the counties. It must hold the hearing two to five days after the ad appears in the newspaper but not after September 18 (s. 200.065(3)(g), F.S.).

When an Executive Order Is Issued for a State of Emergency

In the event of a state of emergency, such as because of an imminent tropical storm or hurricane, or occurrence of other calamity, the governor of the State of Florida will issue an executive order. The executive order will provide pertinent information and guidance such as the following:

- A list of the counties or areas impacted by the emergency event
- Declaration of suspension of the effect of any statute, rule, or order that would prevent, hinder, or delay any action necessary to cope with the emergency

During a state of emergency, the taxing authority should be cognizant of any executive order issued by the governor, or any guidance issued by the executive director of the Department of Revenue. When an executive order has been issued, the executive director of the Department will in turn issue an emergency order to implement the provisions of the governor’s executive order.
The emergency order will provide specific guidelines for the TRIM process, such as to:

- List the counties impacted by the emergency order
- Extend TRIM timelines
- Temporarily waive TRIM compliance requirements
- Provide specific guidance related to TRIM hearing and advertising requirements

If the taxing authority postpones or reschedules a hearing because of circumstances beyond its control, the taxing authority should publish a notice in a newspaper of general circulation in the county.

- The notice must state the time (after 5:00 p.m.), date, and address for the rescheduled hearing.
- The notice cannot be in the legal notices or classified advertising section of the newspaper.
- The taxing authority must hold the rescheduled hearing two to five days after the notice appears in the newspaper.
- The Notice of Rescheduled Hearing does not require any accompanying ads.

Include the entire newspaper page and the proof of publication for this advertisement in the Certification of Compliance (TRIM package).
Vote to Adopt Millage
By Majority Vote

The majority vote rate, with one exception, is equal to the rolled-back rate as calculated on Form DR-420 adjusted by the percentage change in per capita Florida personal income. In determining this rate, it does not matter if the previous year’s adopted rate was greater than the previous year’s majority vote rate.

The exception occurs if the previous year’s adopted rate was less than the majority vote rate. In this case, the taxing authority must calculate a new rolled-back rate based on the assumption that in the previous year, the taxing authority levied the majority vote rate. This newly calculated rolled-back rate is then further adjusted by the percentage change in per capita Florida personal income to arrive at the current year majority vote rate. The revised rolled-back rate in this calculation is only for use in determining maximum millage, not for TRIM purposes.

By Two-Thirds Vote

Taxing authorities may levy a millage up to 110 percent of the majority vote maximum millage rate.

By a Unanimous Vote or a Referendum

Taxing authorities may levy any millage up to their constitutional or statutory maximum millage.

For taxing authorities with dependent special districts or MSTUs, the millage caps are based on the taxes levied by the principal authority and all its dependent special districts and MSTUs. Some component taxing authorities may vote to levy above their maximum as long as the other taxing authorities levy sufficiently below their maximums. The total of taxes levied by all component taxing authorities cannot be more than the aggregate maximum if each taxing authority had chosen to levy its maximum millage.

To determine if the principal taxing authority and its dependent districts meet the maximum millage requirements:

1. Determine the total sum of taxes that would result if each component taxing authority voted to levy its maximum millage.
2. Determine the total sum of taxes the component taxing authorities are actually levying.

The sum in the second step must be equal to or less than the sum in step one to meet maximum millage requirements.
Advertisements
Advertisement Requirements and Recommendations

Taxing authorities other than school districts are not required to advertise the tentative millage and budget hearing. The TRIM notice, which the property appraiser mails, advertises the tentative hearing. The completed Form DR-420 provides the proposed millage rate; rolled-back rate; and date, time, and place of the hearing.

Within 15 days after the adoption of the tentative millage and budget, the taxing authority must advertise its intent to adopt a final millage and budget.

The final hearing must take place two to five days after the advertisement is first published in the newspaper.

Taxing authorities must place advertisements in a newspaper of general circulation in the county or in its geographically limited insert. The insert must circulate in geographic boundaries that include the taxing authority’s geographic boundaries (s. 200.065(3)(h), F.S.).

Newspaper advertisements cannot:

- Be placed in the legal or classified section (s. 200.065(3), F.S.)
- Deviate from the language specified in s. 200.065, F.S.
- Be accompanied, preceded, or followed by other advertising or notices that conflict with or contradict the required publications (s. 200.065(3)(h), F.S.) Be combined. The advertisements must be separate and adjacent (s. 200.065(3)(I), F.S.).

“Adjacent to,” when used in reference to newspaper advertisements, means next to, touching, or contiguous, either at the sides or at the corners. This term includes advertisements placed adjacent to one another, either on the same page or on adjoining pages with a crease separating them, so that a reader may view the advertisements simultaneously when the newspaper pages are open on a flat surface.

Taxing authorities may opt for Internet-only publication of TRIM advertisements. Taxing authorities that choose this option must adhere to the requirements of s. 50.0211(5)(a) & (d), F.S.

To eliminate any possible advertising errors which could cause additional advertising expense, it is recommended that you state in writing all advertising requirements and special instructions to the newspaper and execute a contract between the taxing authority and the newspaper.
The following pages provide samples to guide you for creating advertisements in accordance with Florida statutes and rules. In addition, a sample contract memoranda and affidavit for proof of publication are included.

Be sure to:

- Proof ALL advertisements before publication.
- Check the newspaper's advertising requirements and deadlines.
- Establish a time frame for advertising well in advance.
  - Publish the final hearing advertisements within 15 days after the tentative budget hearing.
  - Hold the final hearing two to five days after the ads appear in the newspaper.

**Proof of Publication**

You must submit a proof of publication for each advertisement. If you created a contract, you may submit that as well, along with the newspaper requirements you specified for *Budget Summary* and *Notice of Budget Hearing* ads and *Budget Summary* and *Notice of Proposed Tax Increase* ads. This workbook provides sample affidavits.

**Size Requirements**

<table>
<thead>
<tr>
<th>Advertisement</th>
<th>Size Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>Budget Summary</em></td>
<td>No size requirement</td>
</tr>
<tr>
<td><em>Notice of Budget Hearing</em></td>
<td>No size requirement</td>
</tr>
<tr>
<td><em>Notice of Proposed Tax Increase</em></td>
<td>Full quarter page of newspaper</td>
</tr>
<tr>
<td><em>Notice of Continuation</em></td>
<td>No size requirement</td>
</tr>
</tbody>
</table>

**Advertisement Time Frame**

The advertisements for the final TRIM hearing must be published within 15 days after the meeting adopting the tentative millage and tentative budget (s. 200.065(2)(d), F.S.).

The taxing authority should hold the final TRIM hearing two to five days after the advertisements first appear in the newspaper. For example, for TRIM advertisements published on Saturday:

- Monday is the first day the hearing may take place.
- Thursday is the last day the hearing may take place.

Each taxing authority is responsible for understanding the newspaper's advertising requirements and deadlines.
Advertisement Selection Worksheet

To select the appropriate advertisement that accompanies the *Budget Summary* advertisement, calculate the percentage change of rolled-back rate (RBR).

**Calculation of Percentage Increase over Rolled-Back Rate**

To calculate the percentage change of RBR, use the formula on line 27 of **Form DR-420** as follows:

\[
\left( \frac{\text{Current year aggregate tentative millage rate}}{\text{Current year aggregate rolled-back rate}} - 1.00 \right) \times 100 = \% \text{ change RBR.}
\]

For example:

- Tentatively adopted millage rate = 5.4200
- Rolled-back rate = 4.6900

\[
\left( \frac{5.4200}{4.6900} - 1.00 \right) = 0.15565031983
\]

\[
0.15565031983 \times 100 = 15.565031983
\]

The recommended percentage change of RBR in this example is 15.57 percent.

**Note:** Taxing authorities with dependent districts and MSTUs should use the current year tentative aggregate millage rate and current year aggregate rolled-back rate.

1. When the tentatively adopted millage rate is **greater than** the current year RBR, the percentage change of RBR will also be greater than 0.00.
   - Publish a one-quarter page **Notice of Proposed Tax Increase** advertisement with an adjacent **Budget Summary** advertisement. Instructions follow.

2. When the tentatively adopted millage rate is **equal to or less than** the current year RBR, the percentage change of RBR will also be equal to or less than 0.00.
   - Publish a **Notice of Budget Hearing** advertisement with an adjacent **Budget Summary** advertisement. Instructions follow.

3. For the **first-year levy** for a taxing district:
   - Publish a one-quarter page **Notice of Proposed Tax Increase** advertisement with an adjacent **Budget Summary** advertisement.

The **Budget Summary** advertisement must always appear adjacent to either the **Notice of Proposed Tax Increase** or a **Notice of Budget Hearing** advertisement, **not both**.
Examples and Instructions for Advertisements
Instructions for *Notice of Proposed Tax Increase Advertisement*

Verify that the rolled-back rate (RBR) is greater than 0.00, meaning the taxing authority must publish a *Notice of Proposed Tax Increase* advertisement with an adjacent *Budget Summary* advertisement. The percentage increase over the rolled-back rate must be included in the resolution or ordinance adopting the millage rate. All legally required information must be published, and all procedures followed.

**Example of Calculation of Percentage Increase over Rolled-back Rate**

Here’s another example calculation for the percentage increase over the rolled-back rate. On *Form DR-420*, \([\text{Line 26 divided by Line 23} - 1.00] \times 100\).

\[
\frac{\text{Current year aggregate tentative millage rate}}{\text{Current year aggregate RBR}} - 1.00 \times 100 = \% \text{ change RBR}.
\]

**Example:**

| Line 26 (or aggregate tentative/final millage rate) | 3.2450 per $1,000 |
| Line 23 (aggregate final rolled-back rate) | 3.2235 per $1,000 |

\[
\frac{3.2450}{3.2235} - 1.00 = .00666977
\]

\[
.00666977 \times 100 = 0.66698
\]

The percentage increase over the rolled-back rate = 0.67% (rounded to two decimal places)
Example of Memorandum to Newspaper for *Notice of Proposed Tax Increase Advertisement*

MEMORANDUM:

TO: Display Advertising Manager  
   Advertising Department  
   Specific Newspaper  

FROM: Chief Administrative Officer  
       Name of Taxing Authority  

RE: Newspaper Notice

_______________________________ is required by law to advertise in a newspaper of  
(Name of taxing authority)  
general circulation in the county or in its geographically limited insert a notice of its  
intent to adopt a millage rate and budget.

The enclosed advertisements are to appear in your newspaper **exactly** following the  
enlosed instructions. Please sign and return a copy to the above taxing authority.

__________________________________  
Signature of Display Advertising Manager

__________________________________  
Date

Sincerely,

Chief Administrative Officer  
CAO  
cc: Advertising Director  
Attachments

*Not required by Florida Statutes. This is an example you may use stating your  
advertising request to the newspaper.*
Example of Instructions to Newspaper for

*Notice of Tax Increase Advertisement*

The __________________________ is required by law to advertise in a newspaper of
(Name of taxing authority)
of general circulation in the county or in its geographically limited insert a notice of its intent to adopt a final millage rate and budget. A public hearing to finalize the budget and adopt a millage rate will take place two to five days after the day that the advertisement is first published.

Please run the enclosed advertisements **exactly** as instructed below.

1. To appear ____________________, or as near to this date as possible.
   (First date ad can appear)

   However, in no event will the ad appear after ____________________.
   (Latest date ad can appear)

2. The advertisements **cannot** be placed where legal notices and classified advertisements appear.

3. The advertisements **cannot** be combined.

4. The advertisements **must be** adjacent.

5. Forward proof of publication for each advertisement and entire page in which the ad appears, with your statement, by__________________________________.
   (No later than two weeks after ad is published)

**Proof of publication should state each advertisement.**

6. Both ads will run for one day only.

   **A. Notice of Proposed Tax Increase** Ad (example enclosed)
   1. Size requirement – **one quarter page** of the newspaper
   2. Headline - no smaller than **18 point**

   **B. Budget Summary** Ad (example enclosed)
   1. No size requirement for this ad
   2. Must be adjacent to the **Notice of Proposed Tax Increase**

*Not required by Florida Statutes. This is an example you may use stating your advertising request to the newspaper.*
Example of Proof of Publication Affidavit to Be Completed by Newspapers for *Notice of Proposed Tax Increase* and *Budget Summary*

Note: If submitting one proof of publication, it must state each advertisement.

**AFFIDAVIT OF PROOF OF PUBLICATION**  
(s. 50.051, F.S.)  
**NAME OF COUNTY**

STATE OF FLORIDA COUNTY OF ____________________________:

Before the undersigned authority personally appeared ____________________, who on oath says that he or she is ________________________ of the ________________, a newspaper published at ______________ in ______________ County, Florida; that the attached copy of advertisement, being a **NOTICE OF PROPOSED TAX INCREASE AND BUDGET SUMMARY** in the matter of ______________ in the ______________ Court, was published in said newspaper by print in the issues of ______________ or by publication on the newspaper’s website, if authorized on ______________ (Date).

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Sworn to and subscribed before me this ______________ day of ______________, 20___, by ________________________, who is personally known to me or who has produced (type of identification) as identification.

(Signature of Notary Public)

(Print, Type, or Stamp Commissioned Name of Notary Public)

(Notary Public)
Example of Advertisement for *Notice of Proposed Tax Increase*

Use 100 percent of tax levies in the advertisement, in the format shown below.

```
NOTICE OF PROPOSED TAX INCREASE

The ____(name of taxing authority)____ has tentatively adopted a measure to increase its property tax levy.

**Last year’s property tax levy:**

A. Initially proposed tax levy .................................................. $XX,XXX,XXX
B. Less tax reductions due to Value Adjustment Board
   and other assessment changes........................................... $XX,XXX,XXX
C. Actual property tax levy .................................................... $XX,XXX,XXX

**This year’s proposed tax levy**.................................$XX,XXX,XXX

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

(DATE)
(TIME)
at
(MEETING PLACE)

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.
```

Use this ad if your taxing authority’s tentatively adopted millage rate is **greater than** the current year rolled-back rate. Hold the final hearing two to five days after advertising.

The *Notice of Proposed Tax Increase* ad must:

- Be a **quarter page** ad
- Have a headline in a font no smaller than 18 point
- Have an adjacent **Budget Summary** advertisement
- **Not** be published in the legal or classified section
- Be published in a newspaper of general circulation in the county or in its geographically limited insert
- **Not** deviate from the specified language
- **Not** be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications
- Advertise the final hearing within 15 days of the tentative (first) hearing
- Show 100 percent of tax levies.
Example of Tax Increase Advertisement when Last Year’s Actual Levy Less Than Initially Proposed Levy

Use 100 percent of tax levies in the advertisement, as in the example below.

NOTICE OF PROPOSED TAX INCREASE

The ____ (name of taxing authority) ____ has tentatively adopted a measure to increase its property tax levy.

Last year’s property tax levy:

A. Initially proposed tax levy .......................... $ 47,969
B. Less tax reductions due to Value Adjustment Board and other assessment changes .......................... $ 3,833
C. Actual property tax levy .......................... $ 44,136

This year’s proposed tax levy .......................... $ 49,740

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

(Date)
(Time)
at

(MEETING PLACE)

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

To complete the above Notice of Proposed Tax Increase advertisement, use the information from the following forms:

Last year’s proposed tax levy:

A. $47,969  Prior year Form DR-420, line 25
B. $ 3,833  Subtract line C from line A to calculate line B
C. $44,136  Current year Form DR-420, line 11 (sum of all Forms DR-420 line 11 if you have MSTUs or dependent special districts)

This year’s proposed tax levy:

$49,740 (current year’s tentatively adopted millage rate x current year gross taxable value) ÷ 1,000 (line 4, current year Form DR-420)

If the tentatively adopted millage rate is the same as the proposed millage rate, use the current year Form DR-420, line 25, as shown on next pages.
# Prior Year Certification of Taxable Value (Form DR-420)

## CERTIFICATION OF TAXABLE VALUE

<table>
<thead>
<tr>
<th>Year:</th>
<th>County:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority:</td>
<td>Taxing Authority:</td>
</tr>
</tbody>
</table>

## SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year taxable value of real property for operating purposes $ (1)
2. Current year taxable value of personal property for operating purposes $ (2)
3. Current year taxable value of centrally assessed property for operating purposes $ (3)
4. Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)* $ (4)
5. Current year net new taxable value *(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.)* $ (5)
6. Current year adjusted taxable value *(Line 4 minus Line 5)* $ (6)
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 series $ (7)
8. Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0 ☐ YES ☐ NO Number (8)
9. Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0 ☐ YES ☐ NO Number (9)

**Property Appraiser Certification**

I certify the taxable values above are correct to the best of my knowledge.

**Signature of Property Appraiser:**

**Date:**

## SECTION II: COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10. Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)* per $1,000 (10)
11. Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)* $ (11)
12. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)* $ (12)
13. Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)* $ (13)
14. Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)* $ (14)
15. Adjusted current year taxable value *(Line 6 minus Line 14)* $ (15)
16. Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)* per $1000 (16)
17. Current year proposed operating millage rate per $1000 (17)
18. Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)* $ (18)

Continued on page 2
## Prior Year Certification of Taxable Value (Form DR-420), page 2

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>19.</strong> Type of principal authority (check one)</td>
<td></td>
</tr>
<tr>
<td>□ County</td>
<td>□ Independent Special District</td>
</tr>
<tr>
<td>□ Municipality</td>
<td>□ Water Management District</td>
</tr>
<tr>
<td><strong>20.</strong> Applicable taxing authority (check one)</td>
<td></td>
</tr>
<tr>
<td>□ Principal Authority</td>
<td>□ Dependent Special District</td>
</tr>
<tr>
<td>□ MSTU</td>
<td>□ Water Management District Basin</td>
</tr>
<tr>
<td><strong>21.</strong> Is millage levied in more than one county? (check one)</td>
<td></td>
</tr>
<tr>
<td>□ Yes</td>
<td>□ No</td>
</tr>
</tbody>
</table>

### DEPENDENT SPECIAL DISTRICTS AND MSTUS

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>22.</strong> Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <em>(The sum of Line 13 from all DR-420 forms)</em></td>
<td>$</td>
</tr>
<tr>
<td><strong>23.</strong> Current year aggregate rolled-back rate <em>(Line 22 divided by Line 15, multiplied by 1,000)</em></td>
<td>per $1,000</td>
</tr>
<tr>
<td><strong>24.</strong> Current year aggregate rolled-back taxes <em>(Line 4 multiplied by Line 23, divided by 1,000)</em></td>
<td>$</td>
</tr>
<tr>
<td><strong>25.</strong> Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <em>(The sum of Line 18 from all DR-420 forms)</em></td>
<td>$</td>
</tr>
<tr>
<td><strong>26.</strong> Current year proposed aggregate millage rate <em>(Line 25 divided by Line 4, multiplied by 1,000)</em></td>
<td>per $1,000</td>
</tr>
<tr>
<td><strong>27.</strong> Current year proposed rate as a percent change of rolled-back rate <em>(Line 26 divided by Line 23, minus 1, multiplied by 100)</em></td>
<td>%</td>
</tr>
</tbody>
</table>

**First public budget hearing**

<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Place</th>
</tr>
</thead>
</table>

**Taxing Authority Certification**

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

<table>
<thead>
<tr>
<th>Signature of Chief Administrative Officer</th>
<th>Date</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Title</th>
<th>Contact Name and Contact Title</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Mailing Address</th>
<th>Physical Address</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>City, State, Zip</th>
<th>Phone Number</th>
<th>Fax Number</th>
</tr>
</thead>
</table>

**Instructions on page 3**

56
Example of Advertisement for Tax Increase when Last Year’s Actual Levy Greater Than Initially Proposed Levy

Use 100 percent of tax levies, as in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

The ____ (name of taxing authority) ____ has tentatively adopted a measure to increase its property tax levy.

Last year’s property tax levy:

A. Initially proposed tax levy .............................................. $ 3,684,715
B. Less tax reductions due to Value Adjustment Board
   and other assessment changes ......................................... $ (137,468)
C. Actual property tax levy .............................................. $ 3,822,183

This year’s proposed tax levy .............................................. $ 3,685,183

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

(DATE)
(TIME)
at

(MEETING PLACE)

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

To complete the above Notice of Proposed Tax Increase advertisement, use information from the following forms:

Last year’s proposed tax levy:

A. $3,684,715  Prior year Form DR-420, line 25
B. $(137,468) Subtract line C from line A to calculate line B
C. $3,822,183  Current year Form DR-420, line 11 (sum of all Forms DR-420 line 11
   if you have MSTUs or dependent special districts)

This year’s proposed tax levy:

$3,685,183  (current year’s tentatively adopted millage rate x current year gross taxable value) ÷ 1,000 (line 4, current year Form DR-420)

If the tentatively adopted millage rate is the same as the proposed millage rate, use current year Form DR-420, line 25.
Example of Tax Increase Advertisement for Multi-County and Water Management District

Use 100 percent of tax levies, as in the advertisement below.

![Notice of Proposed Tax Increase]

To complete the above Notice of Proposed Tax Increase advertisement, use information from the following forms:

Last year’s proposed tax levy:
A. $529,023 Prior year Form DR-420, line 25
B. $1,878 Subtract line C from line A to calculate line B
C. $527,145 Current year Form DR-420, line 11 (sum of all Forms DR-420 line 11 if you have MSTUs or dependent special districts)

This year’s proposed tax levy: $605,741 (current year’s tentatively adopted millage rate x current year gross taxable value) ÷ 1,000 (line 4, current year Form DR-420)

If the tentatively adopted millage rate is the same as the proposed millage rate, use line 25, Form DR-420.
Instructions for *Budget Hearing* Advertisement

When the percent change of rolled-back rate is **less than or equal to 0.00**, publish a *Notice of Budget Hearing* advertisement. Verify that the rolled back rate is 0.00 or less using the **Certification of Taxable Value**, (Form DR-420), and calculating \([\text{Line 26} \div \text{Line 23}) - 1.00\] \times 100. This is the same as: \([\text{Current year aggregate millage rate} \div \text{current year aggregate rolled-back rate}) - 1.00\] \times 100.

**Example:**

| Line 26 (or millage adopted at first hearing) | 3.2750 per $1,000 |
| Line 23 (rolled-back rate) | 3.2800 per $1,000 |
| \([3.2750 \div 3.2800) - 1.00\] | = -0.00152439 |
| -0.00152439 \times 100 | = -0.15244 |

The percentage increase over the rolled-back rate = **-0.15%**

The percentage change over the rolled-back rate **must** be included in the resolution/ordinance adopting the millage rate.
Example of Memorandum to Newspaper for Budget Hearing Advertisement

MEMORANDUM:

TO: Display Advertising Manager
    Advertising Department
    Specific Newspaper

FROM: Chief Administrative Officer
      Name of Taxing Authority

RE: Newspaper Notice

__________________________________________ is required by law to advertise in a newspaper of
(Name of taxing authority)
general circulation in the county or in its geographically limited insert a notice of its
intent to adopt a millage rate and budget.

The enclosed advertisements are to appear in your newspaper exactly following the
enclosed instructions. Please sign and return a copy to the above taxing authority.

__________________________________________
Signature of Display Advertising Manager

__________________________________________
Date

Sincerely,

Chief Administrative Officer

CAO
cc: Advertising Director
Attachments
Example of Instructions to Newspapers for

*Notice of Budget Hearing*

The ____________________________ is required by law to advertise in a newspaper

(Name of taxing authority)

of general circulation in the county or in its geographically limited insert a notice of its intent to adopt a final millage rate and budget. A public hearing to finalize the budget and adopt a millage rate will take place not less than two days or more than five days after the day that the advertisement is first published.

Please run the enclosed advertisements exactly as instructed below.

1. To appear ____________________, or as near to this date as possible.
   
   (First date ad can appear)

   However, in no event will the ad appear after ________________________.
   
   (Latest date ad can appear)

2. The advertisements cannot be placed where legal notices and classified advertisements appear.

3. The advertisements cannot be combined.

4. The advertisements must be adjacent.

5. Forward proof of publication for each advertisement and entire page in which the ad appears, with your statement, by__________________________________.
   
   (No later than two weeks after ad is published)

   Proof of publication should state each advertisement.

6. Both ads will run for one day only.

   A. *Notice of Budget Hearing* (example enclosed)
       1. There is no size requirement.

   B. *Budget Summary Ad* (example enclosed)
       1. There is no size requirement.
       2. This ad must appear adjacent to the *Notice of Budget Hearing*. 

Example of Proof of Publication Affidavit to Be Completed by Newspapers for *Notice of Budget Hearing*

Note: If submitting one proof of publication, it must state each advertisement.

**AFFIDAVIT OF PROOF OF PUBLICATION**  
(s. 50.051, F.S.)  
**NAME OF COUNTY**

**STATE OF FLORIDA COUNTY OF ______________________________:**

Before the undersigned authority personally appeared ____________________, who on oath says that he or she is ____________________ of the ____________________, a newspaper published at ______ in ______ County, Florida; that the attached copy of advertisement, being a **NOTICE OF BUDGET HEARING AND BUDGET SUMMARY** in the matter of ______ in the ______ Court, was published in said newspaper by print in the issues of ______ or by publication on the newspaper’s website, if authorized on _____________ (Date).

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Sworn to and subscribed before me this __________ day of ____________, 20___, by ____________________, who is personally known to me or who has produced (type of identification) as identification.

(Signature of Notary Public)

(Print, Type, or Stamp Commissionered Name of Notary Public)

(Notary Public)
Example of Advertisement for *Notice of Budget Hearing* Ad for Regular Taxing Authorities

**NOTICE OF BUDGET HEARING**

The ____(name of taxing authority)____ has tentatively adopted a budget for ____**(fiscal year)**____.

A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on:

**(DATE)**
**(TIME)**
at
**(MEETING PLACE)**

Use this ad if your taxing authority's tentatively adopted millage rate is equal to or less than the current year's rolled-back rate.

**Calculation:**

\[
\frac{\text{(current year aggregate tentative millage)}}{\text{(current year aggregate rolled-back rate)}} - 1.00 \times 100 = \text{percent change of the rolled-back rate}
\]

Use a *Notice of Budget Hearing* ad when this percent change is 0.00 or less.

**The Notice of Budget Hearing ad should:**

- Have an adjacent *Budget Summary* ad
- Not be in the legal or classified section
- Not deviate from the specified language
- Have no size requirements
- Be published in a newspaper of general circulation in the county or in its geographically limited insert
- Not be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications

**Advertising Time Frame**

- Advertise the final hearing within 15 days of the tentative (first) hearing.
- Hold the final hearing two to five days after the day the ads first appear in the newspaper.
NOTICE OF BUDGET HEARING
The ____ (name of taxing authority) ____ has tentatively adopted a budget for ____ (fiscal year) ____.

This notice is applicable to (name of county or counties)
A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on:

(DATE)
(TMIE)
at
(MEETING PLACE)

Use the above ad if your taxing authority's tentatively adopted millage rate is equal to or less than the current year's rolled-back rate.

Calculation:
[(current year aggregate tentative millage ÷ current year aggregate rolled-back rate) - 1.00] x 100 = percent change of the rolled-back rate

Use a Notice of Budget Hearing ad when this percent change is 0.00 or less.

The Notice of Budget Hearing ad will:
• Have an adjacent Budget Summary ad
• Not be placed in the legal or classified section
• Not deviate from the specified language
• Have no size requirements
• Be published in a newspaper of general circulation in the county or in its geographically limited insert
• Not be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications

Advertising Time Frame
- Advertise the final hearing within 15 days of the tentative (first) hearing.
- Hold the final hearing two to five days after the ads first appear in the newspaper.
**Budget Summary Advertisement Requirements**

An adjacent *Budget Summary* advertisement meeting the requirements of s. 129.03(3)(b), F.S., must accompany all required TRIM advertisements. This summary will show for each budget and the total of all budgets the proposed tax millages, balances, and reserves. It must also display the total of each major classification of receipts and expenditures, classified according to the classification of accounts prescribed by the appropriate state agency (s. 129.03(3)(b), F.S.).

**Note:** “Proposed operating budget expenditures” or “operating expenditures” means all monies of local government, including dependent special districts, that the local government:

- Spent or could spend during the applicable fiscal year; or
- Retained or could retain as a balance for future spending in the fiscal year

However, those monies that the local government holds or uses in trust, agency, or internal service funds and expenditures of bond proceeds for capital outlay or for advanced refunded debt principal are excluded (s. 200.065(3)(l), F.S.).

The *Budget Summary* advertisement must present all proposed budgets and state all tentative millages (ss. 200.065(3)(l) and 129.03(3)(b), F.S.). The advertisements must include the statement of increase in operating expenditures in **bold** type if the proposed operating budget expenditures for the upcoming year are greater than those of the current year. There are no size requirements.

The *Budget Summary* advertisement must:

- Show all tentatively adopted millage rates:
  - General Fund
  - Dependent District
  - MSTU
  - Voted Debt Service
- Show all funds
- Have a balanced budget
  - All funds should balance.
  - The total of all funds should balance.
- Show a line item for Reserves
- Have an adjacent ad (*Notice of Proposed Tax Increase* ad or *Notice of Budget Hearing* ad – **not both**)
- Comply with sections 129 and 166, F.S., and all statutory budget requirements
- Have at least 95% of ad valorem taxes included in the budget for each millage rate shown.
  
  Not be in the legal or classified section of the newspaper
Ad valorem calculations

Ad valorem taxes can be more than 95 percent but not less than 95 percent for each millage rate. Show 100 percent of ad valorem taxes if the overall budget shows less than 5 percent for estimated revenues.

Calculation of ad valorem taxes:
Current year gross taxable value for operating purposes
(line 4, Form DR-420) x tentatively adopted millage rate
Example:
Line 4 x millage x .95 = Minimum Ad Valorem Taxes
$11,252,100 x 4.4205 x .95 (per $1,000) = $47,253

Calculation of ad valorem taxes for debt service:
Current year gross taxable value for operating purposes
(line 4, Form DR-420DEBT) x tentatively adopted debt millage rate
Example:
Line 4 x millage x .95 = Minimum Ad Valorem Debt Taxes
$11,252,100 x 1.0000 x .95 (per $1,000) = $10,689
Example of Calculation of 95 Percent Ad Valorem Proceeds

Each millage rate must include at least 95 percent ad valorem proceeds in the budget. For example, for a Town in Florida that is a taxing authority, here’s the calculation for 95% of ad valorem proceeds:

Line 4 (DR-420) x .95 x Tentative/Advertised Millage = MINIMUM REQUIREMENT

Line 4 (DR-420DEBT) x .95 x Tentative/Advertised Debt Millage = MINIMUM REQUIREMENT

Line 4, Form DR-420

Millage
$11,252,100 x .95 x 4.4205 per $1,000 = $47,253

Line 4, Form DR-420DEBT

$11,252,100 x .95 x 1.0000 per $1,000 = $10,689

TOTAL = $57,942

Minimum ad valorem proceeds to include in the budget:

$47,253 4.4205 = Millage Rate
$10,689 1.0000 = Voted Debt Service

$57,942 = Total minimum ad valorem proceeds included in the budget

MILLAGE OPERATING DEP/MSTU/DEBT
Proposed 4.4205 1.0000
Tentative/advertised 4.4205 1.0000

Statement for Budget Increase

Include the following statement (in bold) if the proposed operating budget expenditures are more than the prior year’s total operating expenditures and the applicable percentage is greater than zero.

Calculation:

\[
\left(\frac{\text{Current year budget} - \text{prior year budget}}{\text{prior year budget}}\right) \times 100
\]

Is this amount greater than zero? If so, use this statement:

THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of taxing authority) ARE (percent rounded to one decimal place) MORE THAN LAST YEAR’S TOTAL OPERATING EXPENDITURES. (s.200.065(3)(i), F.S.)
Example: Budget Summary Ad With Budget Increase

<table>
<thead>
<tr>
<th>BUDGET SUMMARY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town of Florida - Current Fiscal Year</td>
</tr>
</tbody>
</table>

*THE PROPOSED OPERATING BUDGET EXPENDITURES OF [name of taxing authority] ARE [percent rounded to one decimal] MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.*

<table>
<thead>
<tr>
<th>General fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,4205</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Voted fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,0000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ESTIMATED REVENUES</th>
<th>GENERAL FUND</th>
<th>SPECIAL REVENUE</th>
<th>DEBT SERVICE</th>
<th>CAPITAL PROJECTS</th>
<th>PERMANENT FUND</th>
<th>ENTERPRISE FUND</th>
<th>INTERNAL SERVICE</th>
<th>TOTAL ALL FUNDS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ad Valorem Taxes</td>
<td>4.4205</td>
<td>47,253</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>47,253</td>
</tr>
<tr>
<td>Ad Valorem Taxes</td>
<td>1.000 (voted debt)</td>
<td>10,689</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>10,689</td>
</tr>
<tr>
<td>Sales And Use Taxes</td>
<td>22,639</td>
<td>8,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>30,639</td>
</tr>
<tr>
<td>Charges For Services</td>
<td>13,603</td>
<td>3,313</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>26,913</td>
</tr>
<tr>
<td>Intergovernmental Revenue</td>
<td>28,982</td>
<td>5,620</td>
<td></td>
<td></td>
<td>20,895</td>
<td>23,685</td>
<td></td>
<td>79,182</td>
</tr>
<tr>
<td>Fines &amp; Forfeitures</td>
<td>15,240</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>15,240</td>
</tr>
<tr>
<td>Miscellaneous Revenue</td>
<td>16,894</td>
<td>3,350</td>
<td></td>
<td></td>
<td>9,536</td>
<td>1,415</td>
<td></td>
<td>31,185</td>
</tr>
<tr>
<td>Licenses And Permits</td>
<td>15,357</td>
<td>4,867</td>
<td></td>
<td></td>
<td>12,350</td>
<td></td>
<td></td>
<td>32,374</td>
</tr>
<tr>
<td>Internal Service Charges</td>
<td>8,388</td>
<td>2,415</td>
<td></td>
<td></td>
<td>11,895</td>
<td></td>
<td></td>
<td>22,698</td>
</tr>
<tr>
<td>TOTAL SOURCES</td>
<td>168,356</td>
<td>27,365</td>
<td>10,689</td>
<td>52,248</td>
<td>0</td>
<td>23,685</td>
<td>13,310</td>
<td>295,653</td>
</tr>
<tr>
<td>Transfers In</td>
<td>2,235</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2,235</td>
</tr>
<tr>
<td>Fund Balances/Reserves/Net Assets</td>
<td>75,675</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>75,675</td>
</tr>
<tr>
<td>TOTAL REVENUES,TRANSFERS &amp; BALANCES</td>
<td>$246,266</td>
<td>$27,365</td>
<td>$10,689</td>
<td>$52,248</td>
<td>0</td>
<td>$23,685</td>
<td>$13,310</td>
<td>$373,563</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th>GENERAL FUND</th>
<th>SPECIAL REVENUE</th>
<th>DEBT SERVICE</th>
<th>CAPITAL PROJECTS</th>
<th>PERMANENT FUND</th>
<th>ENTERPRISE FUND</th>
<th>INTERNAL SERVICE</th>
<th>TOTAL ALL FUNDS</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>133,500</td>
<td>4,080</td>
<td>18,650</td>
<td>$156,230</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Public Safety</td>
<td>36,063</td>
<td>3,500</td>
<td>13,340</td>
<td>$52,903</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Physical Environment</td>
<td>13,660</td>
<td>200</td>
<td>3,514</td>
<td>$17,374</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>8,000</td>
<td>3,260</td>
<td>10,055</td>
<td>$22,315</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt Services</td>
<td>6,650</td>
<td>10,689</td>
<td>$269,675</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Human Services</td>
<td>17,765</td>
<td>15,325</td>
<td>3,450</td>
<td>23,685</td>
<td>$80,225</td>
<td></td>
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<td></td>
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<tr>
<td>Internal Services</td>
<td>13,310</td>
<td>13,310</td>
<td>$13,310</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
<td>$216,638</td>
<td>$26,365</td>
<td>$10,689</td>
<td>$49,009</td>
<td>0</td>
<td>$23,685</td>
<td>$13,310</td>
<td>$339,696</td>
</tr>
<tr>
<td>Transfers Out</td>
<td>3,239</td>
<td>3,239</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund Balances/Reserves/Net Assets</td>
<td>29,628</td>
<td>1,000</td>
<td>30,628</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES &amp; BALANCES</td>
<td>$246,266</td>
<td>$27,365</td>
<td>$10,689</td>
<td>$52,248</td>
<td>0</td>
<td>$23,685</td>
<td>$13,310</td>
<td>$373,563</td>
</tr>
</tbody>
</table>

The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record.

*Must show at least 95% Ad Valorem Proceeds for each milage*
Example: Budget Summary Ad With No Budget Increase

BUDGET SUMMARY
Town of Florida - Current Fiscal Year

**General fund**
4.4205

**Voted fund**
1.0000

<table>
<thead>
<tr>
<th>ESTIMATED REVENUES</th>
<th>GENERAL FUND</th>
<th>SPECIAL REVENUE</th>
<th>DEBT SERVICE</th>
<th>CAPITAL PROJECTS</th>
<th>PERMANENT FUND</th>
<th>ENTERPRISE FUND</th>
<th>INTERNAL SERVICE</th>
<th>TOTAL ALL FUNDS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ad Valorem Taxes</td>
<td>5.6500</td>
<td>47,253</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>47,253</td>
</tr>
<tr>
<td>Ad Valorem Taxes</td>
<td>1.000 (voted debt)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>10,689</td>
</tr>
<tr>
<td>Sales And Use Taxes</td>
<td>22,639</td>
<td>8,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>30,639</td>
</tr>
<tr>
<td>Charges For Services</td>
<td>13,603</td>
<td>3,313</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>26,916</td>
</tr>
<tr>
<td>Intergovernmental Revenue</td>
<td>28,982</td>
<td>5,620</td>
<td></td>
<td>20,685</td>
<td>23,685</td>
<td></td>
<td></td>
<td>79,162</td>
</tr>
<tr>
<td>Fines &amp; Forfeitures</td>
<td>15,240</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>15,240</td>
</tr>
<tr>
<td>Miscellaneous Revenue</td>
<td>16,894</td>
<td>3,350</td>
<td></td>
<td>9,536</td>
<td></td>
<td></td>
<td>1,415</td>
<td>31,195</td>
</tr>
<tr>
<td>Licenses And Permits</td>
<td>15,367</td>
<td>4,667</td>
<td></td>
<td>12,350</td>
<td></td>
<td></td>
<td></td>
<td>32,374</td>
</tr>
<tr>
<td>Internal Service Charges</td>
<td>8,388</td>
<td>2,415</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>11,895</td>
<td>22,698</td>
</tr>
<tr>
<td><strong>TOTAL SOURCES</strong></td>
<td><strong>168,356</strong></td>
<td><strong>27,365</strong></td>
<td><strong>10,689</strong></td>
<td><strong>52,248</strong></td>
<td>0</td>
<td><strong>23,685</strong></td>
<td><strong>13,310</strong></td>
<td><strong>295,653</strong></td>
</tr>
</tbody>
</table>

| | Transfers In | 2,235 | 2,235 |
| | Fund Balances/Reserves/Net Assets | 75,675 | 75,675 |

**TOTAL REVENUES, TRANSFERS & BALANCES**
$246,266 $27,365 $10,689 $52,248 $0 $23,685 $13,310 $373,563

| EXPENDITURES | GENERAL GOVERNMENT | 133,500 | 4,080 | 18,650 | $156,230 |
|             | Public Safety       | 36,063  | 3,500 | 13,340 | $52,903  |
|             | Physical Environment| 13,660  | 200   | 3,514  | $17,374  |
|             | Transportation      | 9,000   | 3,260 | 10,055 | $32,315  |
|             | Debt Services       | 6,850   | 10,689| 3,450  | $23,685  |
|             | Human Services      | 17,795  | 15,325| 3,450  | $26,675  |
|             | Internal Services   | 17,795  | 15,325| 3,450  | $26,675  |
|             | **TOTAL EXPENDITURES** | **216,638** | **26,365** | **10,689** | **49,009** | **0** | **23,685** | **13,310** | **339,696** |

| | Transfers Out | 3,239 | 3,239 |
| | Fund Balances/Reserves/Net Assets | 29,628 | 30,628 |

**TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES**
$246,266 $27,365 $10,689 $52,248 $0 $23,685 $13,310 $373,563

The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record.

*Must show at least 95% ad valorem proceeds for each milage

**Taxing authorities levying a milage rate for the first year, use the example with no budget increase.
Recessed Hearing Information

If circumstances beyond the taxing authority’s control cause the hearing to be recessed (not adjourned), the taxing authority must publish a Notice of Continuation in a newspaper of general paid circulation in the county.

The Notice of Continuation will be published two to five days before the taxing authority continues the hearing and will state the:

- Date
- Time
- Place for the continuation of the hearing (s. 200.065(2)(e)2., F.S.)

If the taxing authority publishes a Notice of Continuation, include the entire page of the newspaper and proof of publication in the TRIM package.

Example Advertisement for Recessed Tentative/Final Hearing

**NOTICE OF CONTINUATION**

The Tentative/Final Budget Hearing held on *(Date of Hearing)*

for the *(Name of Taxing Authority)* was recessed and will be continued on

*(Date, Time, and Location of New Hearing)*

(INCLUDE NAME OF TOWN)

- If the taxing authority recesses the hearing because of circumstances beyond its control, the taxing authority must publish a notice in a newspaper of general circulation in the county.
- The notice will state the time (after 5:00 p.m.), date, and address for the continuation of the hearing.
- The notice cannot be in the legal notices or classified advertising section of the newspaper.
- The taxing authority must hold the continued hearing two to five days after the continuation notice appears in the newspaper.
- The continuation notice does not require any accompanying ads.
- Do not adjourn the hearing. The hearing is to be recessed.

Include the entire newspaper page and the proof of publication for this advertisement in the Certification of Compliance (Form DR-487, TRIM package).
Adopting a Millage Rate and Completing Certifications
Resolution/Ordinance

The taxing authority cannot levy a millage until its governing body approves a resolution or ordinance. The governing body must adopt its tentative or final millage rate before adopting its tentative or final budget. Adopt the millage first, the budget second.

The adoption of the millage rate and budget resolution or ordinance must be by separate votes.
The tentative and final resolution or ordinance adopting millage rates must include:

- The name of the taxing authority
- The percentage increase over the rolled-back rate (RBR)
- The calculation of percent change of RBR in line 27, Form DR-420. If the tentative/final millage is lower than the proposed millage (DR-420), recalculate the percentage change of RBR.
  - Calculation: \[\left(\frac{\text{tentative/final millage rate}}{\text{RBR}}\right) - 1.00\] x 100
- For each millage rate adopted
  - The tentatively adopted millage rate must not exceed the proposed millage rate.
  - The final millage rate must not exceed the tentatively adopted millage rate
- The rolled-back rate

The resolution should include the percentage increase over millage rate and RBR. The taxing authority must complete a resolution/ordinance for the tentative hearing and the final hearing.

Forward the resolution/ordinance adopting the final millage rate to the property appraiser, tax collector, and Department of Revenue within three days of adoption, Include the resolution/ordinance adopting the final millage rate in the Certification of Compliance package within 30 days of the final budget hearing.

When submitting an electronic copy of the final millage resolution or ordinance to the Department please use the following email address: TRIM@floridarevenue.com. A municipality must adopt its budget by ordinance or resolution unless otherwise specified in its charter (s. 166.241(2), F.S.).
Example of Resolution/Ordinance Adopting a Millage Rate

Resolution/Ordinance Number 98-01

A (RESOLUTION/ORDINANCE) OF THE (NAME OF TAXING AUTHORITY) OF ___________________________ COUNTY, FLORIDA, ADOPTING THE (TENTATIVE/FINAL) LEVYING OF AD VALOREM TAXES FOR ________________COUNTY FOR FISCAL YEAR ___________; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the (name of taxing authority) ___________________________ of ___________________________ County, Florida, on (Date) _____________________________, adopted Fiscal Year (Tentative/Final) Millage Rates following a public hearing as required by Florida Statute 200.065;

WHEREAS, the (name of taxing authority) of ___________________________ County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within ___________________________ County has been certified by the County Property Appraiser to the (name of taxing authority) as $_________________________.

NOW, THEREFORE, BE IT RESOLVED by the (name of taxing authority) of ___________________________ County, Florida, that:

1. The FY ____________ operating millage rate is ____mills, which is greater than the rolled-back rate of ________mills by _______%.

2. The voted debt service millage is ___________________.

3. This (resolution/ordinance) will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this _____Day of ____________.

Time Adopted _____ PM

________________________________________
(NAME OF TAXING AUTHORITY)
Chairman

ATTEST:

Resolution or ordinance adopting the final millage rates(s) will be forwarded to the property appraiser, tax collector, and Department of Revenue within three days after adoption.

If the adopted millage rate is less than the rolled-back rate, you must state the percent decrease.
Including the Percentage Increase over the Rolled-Back Rate

The resolution or ordinance adopting the millage rate must include the percentage increase over the RBR. When the percent change of the RBR is greater than 0.00, publish a *Notice of Proposed Tax Increase* advertisement with an adjacent *Budget Summary* advertisement. (As a reminder, when the percent change of rolled-back rate is less than or equal to 0.00, publish a *Notice of Budget Hearing* advertisement.)

Use figures from lines 23 and 26 on *Certification of Taxable Value Form DR-420* to compute the percentage increase over the current year RBR as follows:

\[
\left(\frac{\text{Line 26}}{\text{Line 23}} - 1.00\right) \times 100 = \% \text{ change RBR}
\]

\[
\left(\frac{\text{Current year aggregate/tentative millage rate}}{\text{current year aggregate RBR}} - 1.00\right) \times 100 = \% \text{ change RBR}.
\]

**Example:**

Line 26 (or aggregate tentative/final millage rate) \[8.3450\] per $1,000

Line 23 (aggregate final rolled-back rate) \[7.8987\] per $1,000

\[
\left(\frac{8.3450}{7.8987} - 1.00\right) = .0565
\]

\[.0565 \times 100 = 5.6503\]

The percentage increase over the rolled-back rate \[= 5.65\%\]

(rounded to two decimal places)
Resolution/Ordinance Adopting a Budget

The taxing authority must complete a resolution/ordinance for the tentative and final hearings.

Example:

Resolution/Ordinance Number 98-02

A (RESOLUTION/ORDINANCE) OF THE (NAME OF TAXING AUTHORITY) OF ________________ COUNTY, FLORIDA, ADOPTING THE (TENTATIVE/FINAL) BUDGET FOR FISCAL YEAR ________________; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the (name of taxing authority) of ___________________County, Florida, on , held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the (name of taxing authority) of ___________________County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year _______ in the amount of $______________________.

NOW, THEREFORE, BE IT RESOLVED by the (name of taxing authority) of ________________County, Florida, that:

1. The Fiscal Year __________ (Tentative/Final) Budget be adopted.

2. This resolution will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this _____Day of ____________.

Time Adopted _____ PM

________________________________
(NAME OF TAXING AUTHORITY)
Chairman

ATTEST:
Forms for use after hearings
Certification of Compliance (Form DR-487)

CERTIFICATION OF COMPLIANCE
Chapter 200, Florida Statutes
and Sections 218.23 and 218.63, Florida Statutes

☐ Check if E-TRIM Participant
☐ Check if new address

TAXING AUTHORITIES MUST FILE FORM DR-487 WITH THE REQUIRED ATTACHMENTS WITHIN 30 DAYS OF THE FINAL HEARING.
SEND COMPLETED TRIM COMPLIANCE PACKAGES BY:

Mail
Certified Mail or Overnight Delivery
Florida Department of Revenue
Property Tax Enforcement - TTEAM Section
P.O. Box 2009
Tallahassee, FL 32302-2009

Florida Department of Revenue
Property Tax Enforcement - TTEAM Section
2400 Shepard Oaks Blvd., RM 2-3209
Tallahassee, FL 32309-0214

TAXING AUTHORITY CERTIFICATION

☐ Check if new contact

SIGN HERE

Signature of Chief Administrative Officer: ____________________________ Date: ____________________________

Print Name of Chief Administrative Officer: ____________________________ Title: ____________________________

Contact Name and Contact Title: ____________________________ ☐ Check if new contact e-mail Address: ____________________________

Phone Number: ____________________________ Fax Number: ____________________________

All TRIM forms for taxing authorities are available on our website at: https://floridarevenue.com/property/ Pages/ TRIM.aspx
**References**

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C.

The forms may be available on your county property appraiser’s website or the Department of Revenue’s website at [https://floridarevenue.com/property/Pages/Forms.aspx](https://floridarevenue.com/property/Pages/Forms.aspx).

<table>
<thead>
<tr>
<th>Form</th>
<th>Form Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>DR-420</td>
<td>Certification of Taxable Value</td>
</tr>
<tr>
<td>DR-420DEBT</td>
<td>Certification of Voted Debt Millage</td>
</tr>
<tr>
<td>DR-420MM</td>
<td>Maximum Millage Levy Calculation, Final Disclosure</td>
</tr>
<tr>
<td>DR-420S</td>
<td>Certification of School Taxable Value</td>
</tr>
<tr>
<td>DR-420TIF</td>
<td>Tax Increment Adjustment Worksheet</td>
</tr>
<tr>
<td>DR-422</td>
<td>Certification of Final Taxable Value</td>
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<tr>
<td>DR-422DEBT</td>
<td>Certification of Final Voted Debt Millage</td>
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<td>DR-487V</td>
<td>Vote Record for Final Adoption of Millage Levy</td>
</tr>
<tr>
<td>DR-529</td>
<td>Notice Tax Impact of Value Adjustment Board</td>
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</table>
# Maximum Millage Levy Calculation Final Disclosure

**(Form DR-420MM)**

**MAXIMUM MILLAGE LEVY CALCULATION FINAL DISCLOSURE**
For municipal governments, counties, and special districts

<table>
<thead>
<tr>
<th>Year: 2022</th>
<th>County:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority:</td>
<td>Taxing Authority:</td>
</tr>
</tbody>
</table>

1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?
   - [ ] Yes
   - [ ] No

   **IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.**

2. Current year rolled-back rate from Current Year Form DR-420, Line 16 per $1,000

3. Prior year maximum millage rate with a majority vote from 2021 per $1,000

4. Prior year operating millage rate from Current Year Form DR-420, Line 10 per $1,000

**If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.**

Adjust rolled-back rate based on prior year majority-vote maximum millage rate

5. Prior year final gross taxable value from Current Year Form DR-420, Line 7 $ (5)

6. Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000) $ (6)

7. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12 $ (7)

8. Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7) $ (8)

9. Adjusted current year taxable value from Current Year form DR-420 Line 15 $ (9)

10. Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000) per $1,000 (10)

**Calculate maximum millage levy**

11. Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2) per $1,000 (11)

12. Adjustment for change in per capita Florida personal income **(See Line 12 Instructions)** 1.0613 (12)

13. Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12) per $1,000 (13)

14. Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10) per $1,000 (14)

15. Current year adopted millage rate per $1,000 (15)

16. Minimum vote required to levy adopted millage: (Check one) (16)

   - [ ] a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. **Enter Line 13 on Line 17.**
   - [ ] b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to adopted rate. **Enter Line 15 on Line 17.**
   - [ ] c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the adopted rate. **Enter Line 15 on Line 17.**
   - [ ] d. Referendum: The maximum millage rate is equal to the adopted rate. **Enter Line 15 on Line 17.**

17. The selection on Line 16 allows a maximum millage rate of **(Enter rate indicated by choice on Line 16)** per $1,000 (17)

18. Current year gross taxable value from Current Year Form DR-420, Line 4 $ (18)

Continued on page 2
# Maximum Millage Levy Calculation Final Disclosure

*(Form DR-420MM), page 2*

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Amount</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>19.</td>
<td>Current year adopted taxes <em>(Line 15 multiplied by Line 18, divided by 1,000).</em></td>
<td>$</td>
<td>(19)</td>
</tr>
<tr>
<td>20.</td>
<td>Total taxes levied at the maximum millage rate <em>(Line 17 multiplied by Line 18, divided by 1,000).</em></td>
<td>$</td>
<td>(20)</td>
</tr>
</tbody>
</table>

**DEPENDED SPECIAL DISTRICTS AND MSTUs**

**STOP HERE. SIGN AND SUBMIT.**

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Amount</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>21.</td>
<td>Enter the current year adopted taxes of all dependent special districts &amp; MSTUs levying a millage. <em>(The sum of all Lines 19 from each district's Form DR-420MM)</em></td>
<td>$</td>
<td>(21)</td>
</tr>
<tr>
<td>22.</td>
<td>Total current year adopted taxes <em>(Line 19 plus Line 21).</em></td>
<td>$</td>
<td>(22)</td>
</tr>
</tbody>
</table>

**Total Maximum Taxes**

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Amount</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>23.</td>
<td>Enter the taxes at the maximum millage of all dependent special districts &amp; MSTUs levying a millage <em>(The sum of all Lines 20 from each district’s Form DR-420MM).</em></td>
<td>$</td>
<td>(23)</td>
</tr>
<tr>
<td>24.</td>
<td>Total taxes at maximum millage rate <em>(Line 20 plus Line 23).</em></td>
<td>$</td>
<td>(24)</td>
</tr>
</tbody>
</table>

**Total Maximum Versus Total Taxes Levied**

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Yes / No</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>25.</td>
<td>Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)</td>
<td>☐ YES ☐ NO</td>
<td>(25)</td>
</tr>
</tbody>
</table>

**Taxing Authority Certification**

- **Signature of Chief Administrative Officer:**
- **Date:**
- **Title:**
- **Contact Name and Contact Title:**
- **Mailing Address:**
- **Physical Address:**
- **City, State, Zip:**
- **Phone Number:**
- **Fax Number:**

---

*Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.*

*Instructions on page 3*
MAXIMUM MILLAGE LEVY CALCULATION
FINAL DISCLOSURE
INSTRUCTIONS

General Instructions

Each of the following taxing authorities must complete a DR-420MM.
- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2022 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM shows the maximum millages and taxes levied based on your adoption vote. Each taxing authority must complete, sign, and submit this form to the Department of Revenue with their completed DR-487, Certification of Compliance, within 30 days of their final hearing.

Taxing authorities must also submit DR-487V, Vote Record for Final Adoption of Millage Levy. This form certifies to the Department of Revenue the vote on the resolution or ordinance stating the millage rate adopted at the final hearing.

Specific tax year references in this form are updated each year by the Department.

Line Instructions

Lines 5-10
Only taxing authorities that levied a 2021 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2021 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12
This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

Lines 13 and 14
Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 16
Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 17
Enter the millage rate indicated by the box checked in Line 16. If the adopted millage rates is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the adopted millage rate. For a millage requiring more than a majority vote, the adopted millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.

All TRIM forms for taxing authorities are available on our website at http://floridarevenue.com/property/Pages/Forms.aspx
Vote Record for Final Adoption of Millage Levy (Form DR-487V)

VOTE RECORD FOR FINAL ADOPTION
OF MILLAGE LEVY
Section 200.065 (5), Florida Statutes

Counties, municipalities, independent special districts, water management districts, MSTUs, and dependent special districts must use this form to certify the vote of the governing body on the millage rate adopted at their final hearing. The Department will use this form to determine compliance with the maximum millage levy provisions.

Year: County:

Principal Authority: Taxing Authority:

Please list ALL members of the taxing authority governing body and their vote on the resolution or ordinance stating the millage rate to be levied and adopted at their final hearing (s. 200.065(2)(d), F.S.). Depending on the size of the governing body, all lines may not be needed.

<table>
<thead>
<tr>
<th>Name</th>
<th>Yes</th>
<th>No</th>
<th>Not Present or Not Voting</th>
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<tbody>
<tr>
<td>1.</td>
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<tr>
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<td></td>
</tr>
<tr>
<td>10.</td>
<td></td>
<td></td>
<td></td>
</tr>
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Attach additional sheets, if necessary.

Final Vote Totals:

Taxing Authority Certification
I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

Signature of Chief Administrative Officer: Date:

Title: Contact Name and Contact Title:

Mailing Address: Physical Address

City, State, Zip Phone Number: Fax Number:

This form must be submitted to the Department of Revenue with DR-487, Certification of Compliance, and DR-420MM, Maximum Millage Levy Calculation Final Disclosure.

All TRIM forms for taxing authorities are available on our website at http://floridarevenue.com/property/Pages/TRIM.aspx
Value Adjustment Board and Certification of Final Taxable Value
(Form DR-422)

The deadline for mailing the Notice of Proposed Property Taxes (TRIM notice) with a July 1 certification date is **August 24** (s. 200.065(2)(b), F.S.). Taxpayers may file petitions with the Value Adjustment Board (VAB) relating to valuation issues any time during the taxable year by the **25th day** after the property appraiser mails the TRIM notice (s. 194.011(3)(d), F.S.).

The clerk of the governing body of the county notifies each petitioner of the scheduled hearing time at least **25 calendar days** before the scheduled appearance. A petitioner who receives this notice may reschedule the hearing one time for good cause. If the petitioner or the property appraiser reschedules the hearing, the clerk must notify the petitioner of the rescheduled time of his or her appearance at least 15 calendar days before the day of the rescheduled appearance, unless both parties waive this notice (s. 194.032(2), F.S.).

At least **15 days** before the hearing, the petitioner gives the property appraiser information that the petitioner will present at the hearing. If the petitioner has asked in writing for information, the property appraiser provides the information at least **seven days** before the hearing (s. 194.011(4)(a), F.S.).

The petitioner must partially pay the taxes due by the date of delinquency (April 1), unless the VAB has issued a final decision on the petition. If the petitioner fails to make this required payment, the VAB will deny the petition (s. 194.014, F.S.).

The VAB will meet between **30 and 60 days** after the mailing of the TRIM notice. The VAB will not hold a hearing before approval of all or part of the assessment rolls by the Department of Revenue (Department) (s. 194.032(1)(a), F.S.).

The VAB must remain in session daily until it has heard all petitions, complaints, appeals, and disputes (s. 194.032(3), F.S.).

For issues involving the denial of an exemption, an agricultural or high-water recharge classification application, historic property used for commercial or certain nonprofit purposes, or a deferral, the taxpayer must file the petition any time during the taxable year by the 30th day after the property appraiser mails the denial notice (s. 194.011(3)(d), F.S.).

The VAB may meet before the Department approves the assessment rolls, but not before July 1, to hear appeals about the property appraiser’s denial of exemptions, certain tax abatements, classifications as historic property used for commercial or certain nonprofit purposes, agricultural and high-water recharge classifications, and certain deferrals (s. 194.032(1)(b), F.S.).
After the VAB hears all petitions, complaints, appeals, and disputes, the VAB clerk will publish a notice of the board's findings and results in at least a one-quarter page advertisement of standard size or tabloid size newspaper, with a headline no smaller than 18 point.

Guidance for the VAB:

- The clerk of the governing body of the county will be the clerk of the VAB.
- The advertisement cannot appear in the legal or classified section of the newspaper.
- The advertisement must appear in a newspaper of general paid circulation.
- The newspaper must be one of general interest and readership in the community.
- Use *Notice of Tax Impact of the Value Adjustment Board (Form DR-529)*.

In certifying TRIM compliance, the governing body of the county must include a certified copy of *Form DR-529* and the entire page from the newspaper.

If the board completes the VAB hearing after the deadline for certification of TRIM compliance, the BOCC must certify compliance to the Department within 30 days after the VAB hearing is complete. (s. 200.068, F.S.)

**Mailing Address:**

Florida Department of Revenue  
Property Tax Oversight  
TRIM Compliance Section  
Post Office Box 3000  
Tallahassee, FL 32315-3000
**Certification of Final Taxable Value (Form DR-422)**

### Certification of Final Taxable Value

**FLORIDA**

**CERTIFICATION OF FINAL TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year :</th>
<th>County :</th>
<th>Is VAB still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

**Principal Authority :**

- [ ] School District
- [ ] County
- [ ] Municipality
- [ ] Independent Special District
- [ ] Water Management District

**Taxing Authority :**

- [ ] Principal Authority
- [ ] Dependent Special District
- [ ] Water Management District Basin

### SECTION I : COMPLETED BY PROPERTY APPRAISER

1. Current year gross taxable value from Line 4, Form DR-420

   \[ \text{\$ (1)} \]

2. Final current year gross taxable value from Form DR-403 Series

   \[ \text{\$ (2)} \]

3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100)

   \[ \% (3) \]

The taxing authority must complete this form and return it to the property appraiser by A.M., time date

**Property Appraiser Certification**

I certify the taxable values above are correct to the best of my knowledge.

**Signature of Property Appraiser :**

**Date :**

### SECTION II : COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.

If this portion of the form is not completed in full your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or -0-

**Non-Voted Operating Millage Rate (from resolution or ordinance)**

| 4a. County or municipal principal taxing authority | per \$1,000 | (4a) |
| 4b. Dependent special district | per \$1,000 | (4b) |
| 4c. Municipal service taxing unit (MSTU) | per \$1,000 | (4c) |
| 4d. Independent Special District | per \$1,000 | (4d) |
| 4e. School district | Required Local Effort | per \$1,000 | (4e) |
| | Capital Outlay | per \$1,000 |
| | Discretionary Operating | per \$1,000 |
| | Discretionary Capital Improvement | per \$1,000 |
| | Additional Voted Millage | per \$1,000 |
| 4f. Water management district | District Levy | per \$1,000 | (4f) |
| | Basin | per \$1,000 |

**Are you going to adjust adopted millage ?**

- [ ] YES
- [ ] NO

**If No, STOP HERE, Sign and Submit.**

Continued on page 2
Certification of Final Taxable Value (Form DR-422), page 2

<table>
<thead>
<tr>
<th>Taxing Authority:</th>
<th>DR-422</th>
</tr>
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<tbody>
<tr>
<td>COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1% (s. 200.065(6), F.S.)</td>
<td></td>
</tr>
</tbody>
</table>

5. Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4c, or 4d as applicable, divided by 1,000) | $ | (5) |

6. Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) (Line 5 divided by Line 2 multiplied by 1,000) | per $1000 | (6) |

MSTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)

7. Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000) | $ | (7) |

8. Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) (Line 7 divided by Line 2, multiplied by 1,000) | per $1000 | (8) |

**Taxing Authority Certification**

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

<table>
<thead>
<tr>
<th>Signature of Chief Administrative Officer:</th>
<th>Date:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Title:</th>
<th>Contact Name and Contact Title:</th>
</tr>
</thead>
</table>

<table>
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<tr>
<th>Mailing Address:</th>
<th>Physical Address:</th>
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</thead>
</table>

<table>
<thead>
<tr>
<th>City, State, Zip:</th>
<th>Phone Number:</th>
<th>Fax Number:</th>
</tr>
</thead>
</table>

**INSTRUCTIONS**

**SECTION I: Property Appraiser**

1. Initiate a separate DR-422 form for each DR-420, Certification of Taxable Value, and DR-420S, Certification of School Taxable Value, submitted.
2. Complete Section I and sign.
3. Send the original to the taxing authority and keep a copy.

**SECTION II: Taxing Authority**

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-487, Certification of Compliance to the Department of Revenue at the address below. Send separately if the DR-487 was previously sent to the Department.

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32305 - 3000

All taxing authorities must complete Line 4, millages adopted by resolution/ordinance at final budget hearing.

Counties, municipalities, schools, and water management districts may complete Line 5 and Line 6 only when Line 3 is greater than plus or minus 1% (s. 200.065(6), F.S.)

MSTUs, dependent special districts, and independent special districts may adjust the non-voted millage rate only when Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)

Adjusted millage rate must comply with statutes. The adjusted millage rate entered on Line 6 or Line 8 cannot exceed the rate allowed by other provisions of law or the state constitution.

Multi-county and water management districts must complete a separate DR-422 for each county.

All TRIM forms for taxing authorities are available on our website at
http://floridarevenue.com/property/Pages/TRIM.aspx
# Certification of Final Voted Debt Millage

**Form DR-422DEBT**

**CERTIFICATION OF FINAL VOTED DEBT MILLAGE**

Section 200.065(1) and (6), Florida Statutes

## Year  County  Is VAB still in session?  Yes  No

**Principal Authority:**
- County
- Municipality
- School District
- Independent Special District
- Water Management District

**Taxing Authority:**
- MSTU
- Principal Authority
- Water Management District Basin
- Dependent Special District

**LEVY DESCRIPTION:**

### SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year gross taxable value from Line 4, Form DR-420DEBT  
   $  
   (1)

2. Final current year gross taxable value from Form DR-403 Series  
   $  
   (2)

3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100)  
   %  
   (3)

The taxing authority must complete this form and return it to the property appraiser by:

- A.M.
- Time
- Date

**Property Appraiser Certification:**

I certify the taxable values above are correct to the best of my knowledge.

**Signature of Property Appraiser:**

**Date:**

### SECTION II: COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in full, your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

Voted debt service millage adopted by resolution or ordinance at final budget hearing under s. 200.065(2)(d), F.S.

4a. Voted debt service millage  
    per $1,000  
    (4a)

4b. Other voted millage (in excess of the millage cap and not more than two years)  
    per $1,000  
    (4b)

**Are you adjusting the Voted Debt Service Millage?**  Yes  No  If No, STOP HERE, sign and submit.

**COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS** may adjust the voted debt millage rate only if the percentage on Line 3 is greater than plus or minus 1%  (s. 200.065(6), F.S.)

5. Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a or 4b, as applicable, divided by 1,000)  
   $  
   (5)

6. Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%)  
   (Line 5 divided by Line 2 multiplied by 1,000)  
   per $1,000  
   (6)

**MSTUS, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS** may adjust the voted debt millage rate only if the percentage on Line 3 is greater than plus or minus 3%  (s. 200.065(6), F.S.)

7. Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, or 4b as applicable, divided by 1,000)  
   $  
   (7)

8. Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%)  
   (Line 7 divided by Line 2, multiplied by 1,000)  
   per $1,000  
   (8)

Continued on page 2
# Certification of Final Voted Debt Millage

_(Form DR-422DEBT), page 2_

<table>
<thead>
<tr>
<th>Taxing Authority:</th>
<th>DR-422DEBT</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>R. 5/11</td>
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<td></td>
<td>Page 2</td>
</tr>
</tbody>
</table>

**SIGN HERE**

<table>
<thead>
<tr>
<th>Taxing Authority Certification</th>
<th>I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature of Chief Administrative Officer</td>
<td>Date</td>
</tr>
<tr>
<td>Title</td>
<td>Contact Name and Contact Title</td>
</tr>
<tr>
<td>Mailing Address</td>
<td>Physical Address</td>
</tr>
<tr>
<td>City, State, Zip</td>
<td>Phone Number</td>
</tr>
</tbody>
</table>

## CERTIFICATION OF FINAL VOTED DEBT MILLAGE

### INSTRUCTIONS

#### SECTION I: Property Appraiser
2. Complete Section 1 and sign.
3. Send the original to the taxing authority and keep a copy.

#### SECTION II: Taxing Authority
1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with your DR-487, *Certification of Compliance*, to the Department of Revenue at the address below. Send this form separately if the DR-487, *Certification of Compliance*, was previously sent to the Department.

   Florida Department of Revenue  
   Property Tax Oversight - TRIM Section  
   P. O. Box 3000  
   Tallahassee, Florida 32315-3000

 Counties, municipalities, schools, and water management districts may complete Line 5 only when Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

 MSTUs, dependent special districts, and independent special districts may complete Line 6 only when Line 3 is greater than plus or minus 3%. (s. 200.065(6), F.S.)

 Adjusted millages must comply with statutes. The adjusted millage rate entered on Line 6 or Line 8 cannot exceed the rate allowed by other provisions of law or the state constitution.

All TRIM forms for taxing authorities are available on our website at  
[http://floridarevenue.com/property/Pages/TRIM.aspx](http://floridarevenue.com/property/Pages/TRIM.aspx)
General TRIM Information
## TRIM Comparison Analysis

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<th>2018</th>
<th>2019</th>
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<td>Ad Valorem Proceeds Not Shown/Incorrect</td>
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<td>Late Package</td>
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<td>29</td>
<td>31</td>
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<td>Tax Levy Incorrect/ % Increase Incorrect</td>
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<td>26</td>
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<td>Published Incorrect Advertisement</td>
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<td>1</td>
<td>3</td>
<td>3</td>
<td>4</td>
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<td>Budget Adopted Before Millage/Can’t Tell Order</td>
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<tr>
<td>20</td>
<td>Budget Not Balanced</td>
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<td>4</td>
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<td>Balances and Reserves Not Shown</td>
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<td>Published Ad Before Tentative Hearing</td>
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<td>24</td>
<td>Capital Outlay Ad - Incorrect Millage</td>
<td>2</td>
<td>1</td>
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<td>25</td>
<td>Advertisements in Wrong Section</td>
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<td>2</td>
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<tr>
<td>26</td>
<td>Other</td>
<td>9</td>
<td>6</td>
<td>4</td>
<td>3</td>
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<td>Total Max Millage Violations</td>
<td>6</td>
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<td>6</td>
<td>1</td>
<td>1</td>
<td>0</td>
</tr>
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<td></td>
<td>Total Violations</td>
<td>57</td>
<td>32</td>
<td>34</td>
<td>22</td>
<td>11</td>
<td>22</td>
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<tr>
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<td>Total Infraction</td>
<td>91</td>
<td>125</td>
<td>84</td>
<td>119</td>
<td>103</td>
<td>87</td>
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</tbody>
</table>
2021 Top Infractions and Violations

1. Incorrect verbiage in advertisement
2. Tax levy incorrect/percent increase incorrect
3. Percent increase over the rolled-back rate not shown/incorrect in ordinance or resolution
4. Late package
5. Ad valorem proceeds not shown or incorrect
Department of Revenue TRIM Compliance Section

TRIM Staff                  Phone Number
Wyatt Peters               (850) 617-8921
Kendall Tolbert           (850) 617-8861
Breauna Hines             (850) 617-8923
Roberta Epp               (850) 617-8890
Dianne Porter             (850) 617-8920

Email                      trim@floridarevenue.com
TRIM Package Submission Email: ptotrimpackages@floridarevenue.com
Web Address                http://floridarevenue.com/property/Pages/TRIM.aspx
Fax Number                 (850) 617-6115

Mailing Address
Florida Department of Revenue
Property Tax Oversight
TRIM Compliance Section
Post Office Box 3000
Tallahassee, FL 32315-3000

Physical Address (Certified and Overnight Delivery)
Florida Department of Revenue
Property Tax Oversight
TRIM Compliance Section
2450 Shumard Oak Blvd.
Room 2-3200
Tallahassee, FL 32399-0216