TRIM Compliance Workbook Regular Taxing Authorities



Florida Department of Revenue Property Tax Oversight 2025

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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.

TRIM Timetable and Important Dates

On June 1, the property appraiser 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 only. If the Department has not completed a county's railroad assessment by June 1, the property appraiser 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 property appraiser 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.

	DAY 1
July 1	The property appraiser certifies the taxable value on <i>Certification of Taxable Value</i> (Form DR-420) and delivers it to each taxing authority in his or her jurisdiction. The property appraiser will certify <i>Certification of Voted Debt Millage</i> (Form DR-420DEBT) if the taxing authority has a voted debt. The property appraiser will also certify <i>Tax Increment Adjustment Worksheet</i> (Form DR-420TIF) if there is a community redevelopment area.
	JULY
July 1-31	The board of county commissioners' budget officer delivers a tentative budget to the board (s. 129.03(3), F.S.).
	DAY 35
August 4	 Within 35 days of certification of value, each taxing authority certifies the completed Form DR-420, <i>Maximum Millage Levy Calculation, Preliminary Disclosure</i> (Form 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 to the property appraiser within 35 days, 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 <i>Notice of Proposed Property Taxes</i> (TRIM notice) (s. 200.065(2)(b), F.S.).

	DAY 55
August 24	In compliance with s. 200.065, F.S., the property appraiser mails the TRIM notice within 55 days after certification of value. 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. DAYS 65-80
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 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
	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
Sept. 18 – Oct. 3	Notice of Proposed Tax Increase if the tentatively adopted millage rate is greater than the rolled-back rate. The advertisement must be a quarter page and headed, "Notice of Proposed Tax Increase" (s. 200.065(3)(a), F.S.)
(Could be as early as September 4 depending on the tentative hearing date)	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 s. 129.03(3)(b), F.S. (s. 200.065(3)(I), 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 or publicly accessible website (s. 200.065(2)(e), F.S.).
(Could be as early as September 6 depending on the advertisement date)	 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 3 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.).
<i>Note:</i> The resolution or ordinance must be submitted within 101 days of the July 1 certification of value (by October 9 th). (s. 200.065(4), F.S.)
Before the extension of the rolls, the property appraiser sends <i>Certification of</i> <i>Final Taxable Value</i> (Form DR-422) to each taxing authority and, if applicable, <i>Certification of Final Voted Debt Millage</i> (Form DR-422DEBT). Forms 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 3 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.
millage(s) to the property appraiser.
millage(s) to the property appraiser.WITHIN 30 DAYS OF THE FINAL HEARINGWithin 30 days following adoption of the millage and budget ordinances or resolutions, each taxing authority completes <i>Certification of Compliance</i> (Form DR-487) to certify compliance with the provisions of chapter 200, F.S.,
 millage(s) to the property appraiser. WITHIN 30 DAYS OF THE FINAL HEARING Within 30 days following adoption of the millage and budget ordinances or resolutions, each taxing authority completes <i>Certification of Compliance</i> (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
 millage(s) to the property appraiser. WITHIN 30 DAYS OF THE FINAL HEARING Within 30 days following adoption of the millage and budget ordinances or resolutions, each taxing authority completes <i>Certification of Compliance</i> (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. 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
 millage(s) to the property appraiser. WITHIN 30 DAYS OF THE FINAL HEARING Within 30 days following adoption of the millage and budget ordinances or resolutions, each taxing authority completes <i>Certification of Compliance</i> (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. 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.

	Typical c	late of cert	ification =	July 1		SCHOOL	'S FINAL	FINAL
	BOCC	SCHOOL	DR-420S		OTICE	TENT		
DAY			DR-420	MAILED	PETITION	HEAF		
	15	29	35	55	25 9/18	65	80	95
JULY 1	7/15	7/29	8/4	8/24		9/3	9/18	9/18-10/3
JULY 2	7/16	7/30	8/5	8/25	9/19	9/4	9/19	9/19-10/4
JULY 3	7/17	7/31	8/6	8/26	9/20	9/5	9/20	9/20-10/5
JULY 4	7/18	8/1	8/7	8/27	9/21	9/6	9/21	9/21-10/6
JULY 5	7/19	8/2	8/8	8/28	9/22	9/7	9/22	9/22-10/7
JULY 6	7/20	8/3	8/9	8/29	9/23	9/8	9/23	9/23-10/8
JULY 7	7/21	8/4	8/10	8/30	9/24	9/9	9/24	9/24-10/9
JULY 8	7/22	8/5	8/11	8/31	9/25	9/10	9/25	9/25-10/10
JULY 9	7/23	8/6	8/12	9/1	9/26	9/11	9/26	9/26-10/11
JULY 10	7/24	8/7	8/13	9/2	9/27	9/12	9/27	9/27-10/12
JULY 11	7/25	8/8	8/14	9/3	9/28	9/13	9/28	9/28-10/13
JULY 12	7/26	8/9	8/15	9/4	9/29	9/14	9/29	9/29-10/14
JULY 13	7/27	8/10	8/16	9/5	9/30	9/15	9/30	9/30-10/15
JULY 14	7/28	8/11	8/17	9/6	10/1	9/16	10/1	10/1-10/16
JULY 15	7/29	8/12	8/18	9/7	10/2	9/17	10/2	10/2-10/17
JULY 16	7/30	8/13	8/19	9/8	10/3	9/18	10/3	10/3-10/18
JULY 17	7/31	8/14	8/20	9/9	10/4	9/19	10/4	10/4-10/19
JULY 18	8/1	8/15	8/21	9/10	10/5	9/20	10/5	10/5-10/20
JULY 19	8/2	8/16	8/22	9/11	10/6	9/21	10/6	10/6-10/21
JULY 20	8/3	8/17	8/23	9/12	10/7	9/22	10/7	10/7-10/22
JULY 21	8/4	8/18	8/24	9/13	10/8	9/23	10/8	10/8-10/23
JULY 22	8/5	8/19	8/25	9/14	10/9	9/24	10/9	10/9-10/24
JULY 23	8/6	8/20	8/26	9/15	10/10	9/25	10/10	10/10-10/25
JULY 24	8/7	8/21	8/27	9/16	10/11	9/26	10/11	10/11-10/26
JULY 25	8/8	8/22	8/28	9/17	10/12	9/27	10/12	10/12-10/27
JULY 26	8/9	8/23	8/29	9/18	10/13	9/28	10/13	10/13-10/28
JULY 27	8/10	8/24	8/30	9/19	10/14	9/29	10/14	10/14-10/29
JULY 28	8/11	8/25	8/31	9/20	10/15	9/30	10/15	10/15-10/30
JULY 29	8/12	8/26	9/1	9/21	10/16	10/1	10/16	10/16-10/31
JULY 30	8/13	8/27	9/2	9/22	10/17	10/2	10/17	10/17-11/1
JULY 31	8/14	8/28	9/3	9/23	10/18	10/3	10/18	10/18-11/2
Shortened 7	Time Perio	d					·	
JUNE 23	7/7	7/21	7/27	8/16	9/10	8/26	9/10	9/10-9/25

Certification Date Examples

Initial TRIM Forms and Notices

(pre-hearings)

Certification of Taxable Value (Form DR-420)

Year :	:		County :				
Princi	ipal Authority :		Taxing Authority :				
SECT	TION I: COMPLETED BY PROPERTY A	PPRAISER					
1.	Current year taxable value of real property for o	perating pur	poses	\$			(1
2.	Current year taxable value of personal property	\$			(2		
3.	Current year taxable value of centrally assessed	property for	operating purposes	\$			(3
4.	Current year gross taxable value for operating p	ourposes (Lin	e 1 plus Line 2 plus Line 3)	\$			(4
5.	Current year net new taxable value (Add new c improvements increasing assessed value by at l personal property value over 115% of the previ	\$			(5		
6.	Current year adjusted taxable value (Line 4 min	\$			(6		
7.	Prior year FINAL gross taxable value from prior	\$			(7		
8.	Does the taxing authority include tax incremen of worksheets (DR-420TIF) attached. If none, et	U 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, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0				□ NO	Number	(9
	Property Appraiser Certification	I certify the	taxable values above are	correct to t	he best of	my knowled	dge.
sign Here	juliature of Floberty Applaiser.						
SECT	ION II : COMPLETED BY TAXING AU	THORITY					
	If this portion of the form is not completed possibly lose its millage levy privil	in FULL your	transferred a moderness model a prover showing			ion and	
10.	Prior year operating millage levy (If prior year millage from Form DR-422)	illage was adj	usted then use adjusted			per \$1,000	(1
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000)						(1
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (<i>Sum of either Lines 6c or Line 7a for all DR-420TIF forms</i>)						(1:
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Line 12)						(1.
14.	Dedicated increment value, if any (Sum of either Line	6b or Line 7e fc	or all DR-420TIF forms)	\$			(1-
15.	Adjusted current year taxable value (Line 6 min	us Line 14)		\$			(1
16.	Current year rolled-back rate (Line 13 divided by	y Line 15, mul	tiplied by 1,000)			per \$1000	(10
17.	Current year proposed operating millage rate					per \$1000	(1
	Total taxes to be levied at proposed millage rate	o lline 17 mi	Itiplied by Line 4. divided				T
18.	by 1,000)	e (Emery me		\$			

olicable taxin illage levied in EPENDENT : re total adjusted lent special distr	I authority (check g authority (check n more than one co SPECIAL DISTRIC prior year ad valorem p icts, and MSTUS levying	k one) punty? (ch	Princi	pal Authority	Wat	er Manag endent S	Special District gement District special District gement District Basin	(19
illage levied in EPENDENT ne total adjusted lent special distr	n more than one co SPECIAL DISTRIC prior year ad valorem p	ounty? (ch	Princi	pal Authority	Dep	endent S	pecial District	(20
illage levied in EPENDENT ne total adjusted lent special distr	n more than one co SPECIAL DISTRIC prior year ad valorem p	ounty? (ch		· · · ·			Indefinition of the second	(20
EPENDENT : ne total adjusted lent special distr	SPECIAL DISTRIC				Wat	er Manag	noment District Rasin	1
ne total adjusted lent special distr	prior year ad valorem p	TS AND		Yes	No			(21
lent special distr			MSTUs	STOP	STOP	HERE -		AIT .
54 C				authority, all	120 \$			(22
it year aggrega	te rolled-back rate (Li	ine 22 divid	led by Line 1:	5, multiplied by 1,	000)		per \$1,000	(23
ALL TRACTOR SPECI	te rolled-back taxes (797	(24
								(2
Current year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied by 1,000)							per \$1,000	(2
t year propose		nange of ro	olled-back ra	te <mark>(Line 26 divide</mark>	d by		%	(27
t public t hearing	Date :	Time :		Place :				
Faxing Autho	ority Certification	The mi	llages com	ply with the pr	ovisions o			
Signature of Chief Administrative Officer :						Date :		
Title :				Contact Name and Contact Title :				
Mailing Address :			Physical Address :					
ty, State, Zip :				Phone Numb	er:		Fax Number :	
	authority, all d o forms) t year propose o) t year propose , minus 1, mu public t hearing Faxing Author gnature of Chie tle : ailling Address	authority, all dependent districts, an forms) t year proposed aggregate millage 0) t year proposed rate as a percent ch minus 1, multiplied by 100) public t hearing Caxing Authority Certification gnature of Chief Administrative Offi tle : ailing Address :	authority, all dependent districts, and MSTUs, oforms) t year proposed aggregate millage rate (Line 2 0) t year proposed rate as a percent change of ro minus 1, multiplied by 100) public t hearing Date : Time : I certify The mi either s gnature of Chief Administrative Officer : tle : ailing Address :	authority, all dependent districts, and MSTUs, if any. (The solution of composed aggregate millage rate (<i>Line 25 divided by 0</i>) t year proposed rate as a percent change of rolled-back rate, <i>minus 1</i> , <i>multiplied by 100</i>) spublic Date : Time : I certify the millage fraction Time : I certify the millages comeither s. 200.071 compared of the second	authority, all dependent districts, and MSTUs, if any. (<i>The sum of Line 18 fronts</i>) t year proposed aggregate millage rate (<i>Line 25 divided by Line 4, multiplied</i> (<i>t</i>) t year proposed rate as a percent change of rolled-back rate (<i>Line 26 divide</i> <i>minus 1, multiplied by 100</i>) public t hearing Date : Time : Place : Faxing Authority Certification I certify the millages and rates are The millages comply with the pro- either s. 200.071 or s. 200.081, F.S gnature of Chief Administrative Officer : tle : Contact Nam ailing Address : Physical Add	Informs) t year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied 0) t year proposed rate as a percent change of rolled-back rate (Line 26 divided by minus 1, multiplied by 100) t public t hearing Date : Time : Place : I certify the millages and rates are correct to The millages comply with the provisions on either s. 200.071 or s. 200.081, F.S. gnature of Chief Administrative Officer : tle : Contact Name and Contact Physical Address :	authority, all dependent districts, and MSTUs, if any. (The sum of Line 18 from all \$ \$ oforms) t year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied 0) • t year proposed rate as a percent change of rolled-back rate (Line 26 divided by , minus 1, multiplied by 100) • public Date : Time : Place : faxing Authority Certification I certify the millages and rates are correct to the be The millages comply with the provisions of s. 200.0 gnature of Chief Administrative Officer : Date : Date : tle : Contact Name and Contact Title ailing Address : Physical Address :	authority, all dependent districts, and MSTUs, if any. (<i>The sum of Line 18 from all</i> \$ forms) t year proposed aggregate millage rate (<i>Line 25 divided by Line 4, multiplied</i> 0) t year proposed rate as a percent change of rolled-back rate (<i>Line 26 divided by</i> minus 1, multiplied by 100) public t hearing L certify the millages and rates are correct to the best of my knowledg The millages comply with the provisions of s. 200.065 and the provision (Taxing Authority Certification) faxing Authority Certification I certify the millages comply with the provisions of s. 200.065 and the provision (The millages comply with the provisions of s. 200.065 and the provision (The millages comply with the provisions of s. 200.065 and the provision (The millages comply with the provisions of s. 200.065 and the provision (The millages comply with the provisions of s. 200.065 and the provision (The millages comply with the provisions of s. 200.065 and the provision (The millages comply with the provisions of s. 200.065 and the provision (The millages comply with the provisions of s. 200.065 and the provision (The millages comply and the provision of s. 200.065 and the provision (The millages comply and the provision of s. 200.065 and the provision (The millages comply and the provision of s. 200.065 and the provision (The millages comply and the provision of s. 200.065 and the provision (The millages comply and

DR-420 R. 5/12 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)(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 can be 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/Forms.aspx

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

LORID	CERTIFICATION OF VOTED	D DEBT MILLAGE	Kese	Print Form DR-422 F Rule 12D-1 Florida Administrative Effective	0DEB R. 6/1 16.00 e Cod		
Year :		County :					
Principa	al Authority :	Taxing Authority :					
Levy De	escription :	-					
SECTI	ON I: COMPLETED BY PROPERTY APPRAISER				- 24		
1. Cur	rent year taxable value of real property for operating purpo	oses	\$		(1		
2. Cur	rent year taxable value of personal property for operating	purposes	\$		(2		
3. Cur	rent year taxable value of centrally assessed property for o	perating purposes	\$		(3		
4. Cur	rent year gross taxable value for operating purposes (Line	1 plus Line 2 plus Line 3)	\$		(4		
		axable values above are corre	ect to the l	pest of my knowledge.			
SIGN HERE	Signature of Property Appraiser -		Date :				
	ON II: COMPLETED BY TAXING AUTHORITY				-		
	rent year proposed voted debt millage rate rent year proposed millage voted for 2 years or less under :			per \$1,000	(5		
S I G	Signature of Chief Administrative Officer :	Contact Name and Conta	Date : ct Title :				
Ν			et mie.				
H E R	Mailing Address :	Physical Address :					
E	City, State, Zip :	Phone Number :		Fax Number :			
	INSTR	RUCTIONS					
	appraisers must complete and sign Section I of this form wit tion of School Taxable Value, and provide it to all taxing auth	orities levying a		e Value, and DR-420S,			
	 Voted debt service millage levied under Section 12, A Millage voted for two years or less under s. 9(b), Artic 						
	I: Property Appraiser	Section II: Taxing Authorit					
by a taxir ∟ine 9 of Certificat he levy o	parate DR-420DEBT for each voted debt service millage that's levice ig authority. The property appraiser should check the Yes box on DR-420, <i>Certification of Taxable Value</i> , or Line 8 of DR-420S, <i>ion of School Taxable Value</i> . The property appraiser should provide description and complete Section I, Lines 1 through 4 of this form, for ed debt service millage levied. v taxable values that apply to the voted debt service millage	 Each taxing authority levying must provide the proposed v If a DR-420DEBT wasn't rec: Voted debt service Millages voted for contact the property appraise DR-420DEBT. 	oted debt i eived for a e millages two years	ny or or less	forr		
Enter onl							
Enter onl ndicated		Sign, date, and return the for DR-420 or DR-420S.	m to your	property appraiser with the			

Tax Increment Adjustment Worksheet (Form DR-420TIF)

TAX INCREMENT ADJUSTMENT WORKSHEET

-	AG	FILLER DE
1	100	F RE
1.1	111	EKT 0
		AKTM
		60

Reset Form

n Print Form

DR-420TIF R.6/10 Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year :		Col	County :				
Princip	al Authority:	Tax	Taxing Authority :				
Comm	unity Redevelopment Area :	Bas	Base Year :				
SECTIC	ON I : COMPLETED BY PROPERTY APPRAIS	ER					
1. Cu	rrent year taxable value in the tax increment a	rea		\$		(1)	
2. Bas	se year taxable value in the tax increment area	i		\$		(2	
3. Cu	rrent year tax increment value <i>(Line 1 minus Li</i>	ine 2)		\$		(3	
4. Pric	or year Final taxable value in the tax incremen	t area		\$		(4	
5. Pric	or year tax increment value (Line 4 minus Line	2)		\$		(5)	
CICN	Property Appraiser Certification	I certify the	taxable values	above are corr	ect to the best of my knowled	dge.	
SIGN HERE	Cincertaine of Duran such Annualization	12		Date :			
SECTIC	II: COMPLETED BY TAXING AUTHORITY	Complete EITH	IER line 6 or lir	ne 7 as applica	ble. Do NOT complete both	n.	
5. If the	amount to be paid to the redevelopment tru	st fund IS BASED	on a specific p	roportion of th	e tax increment value:		
6a. Ent	ter the proportion on which the payment is ba		%	(6a			
6b. Dee	dicated increment value <i>(Line 3 multiplied by t</i> If value is zero or less than zero, then enter			\$		(6k	
6c. Am	nount of payment to redevelopment trust fun	d in prior year		\$		(60	
7. lf the	amount to be paid to the redevelopment tru	st fund IS NOT B	ASED on a spec	ific proportion	of the tax increment value:		
7a. Am	nount of payment to redevelopment trust fun	d in prior year		\$		(7a	
7b. Prid	or year operating millage levy from Form DR-4	120, Line 10			per \$1,000	(7k	
	xes levied on prior year tax increment value ne 5 multiplied by Line 7b, divided by 1,000)			\$		(70	
/u. (Lir	or year payment as proportion of taxes levied ne 7a divided by Line 7c, multiplied by 100)				%	(70	
7e. De	dicated increment value <i>(Line 3 multiplied by t</i> If value is zero or less than zero, then enter		n Line 7d)	\$		(76	
		certify the calcula	ntions, millages		orrect to the best of my knowle	edge.	
S I	Signature of Chief Administrative Officer :			Date :			
G N	Title :	Contact	Contact Name and Contact Title :				
H E	Mailing Address :		Physical Address :				
R E							

DR-420TIF R. 6/10 Page 2

TAX INCREMENT ADJUSTMENT WORKSHEET INSTRUCTIONS

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)

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MAXIMUM MILLAGE LEVY CALCULATION DR-420MM PRELIMINARY DISCLOSURE R.5, FLORIDA For municipal governments, counties, and special districts Florida Administrative Co							
Ye	ar: 2025	unty: Selec	t C	ounty		1	
		ng Authority :					
	is your taxing authority a municipality or independent special district th ad valorem taxes for less than 5 years?	at has levied		Yes	No No	(1)	
	IF YES, STOP STOP HERE. SIGN AND SUBMIT. YOU	u are not subje	ect	to a milla	ge limitation.		
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16				per \$1,000	(2	
3.	Prior year maximum millage rate with a majority vote from 2024 Form DR-420MM, Line 13				per \$1,000	(3	
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10				per \$1,000	(4	
	If Line 4 is equal to or greater than Line 3, skip to	Line 11. If	less	s, contin	ue to Line 5.		
	Adjust rolled-back rate based on prior year majo	ority-vote maxi	mui	n 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)		\$ 0	l.		(6	
7.	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) \$ (1		(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, multipl	lied 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)			1.0451	(12	
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line	e 12)	0	.0000	per \$1,000	(13	
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.1	0)	0	.0000	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 that to the majority vote maximum rate. Enter Line 13 on Line 17.	in or equal to Line	e 13.	The maxim	um millage rate is	equa	
	b. Two-thirds vote of governing body: Check here if Line 15 is less than		4, b	ut greater t	han Line <mark>13. T</mark> he		
	maximum millage rate is equal to adopted rate. Enter Line 15 on c. Unanimous vote of the governing body, or 3/4 vote if nine members		erei	fline 15 is	greater than Line	14	
	The maximum millage rate is equal to the adopted rate. Enter Line			i ente i o io	greater than Enc.		
	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	2	\$			(18	

ied by Line 18, divided by 1,000). \$ ()	rrent year adopted taxes (Line 15 multiplie	9. Cu		
ate (Line 17 multiplied by Line 18, divided \$ 0	tal taxes levied at the maximum millage ra 1,000).			
AND MSTUS STOP HERE. SIGN AND SUBM	EPENDENT SPECIAL DISTRICTS	-		
ependent special districts & MSTUs levying th district's Form DR-420MM-P)	ter the current year adopted taxes of all de nillage . (The sum of all Lines 19 from eacl			
us Line 21). \$ 0	tal current year adopted taxes (Line 19 plu	2. Tot		
	tal Maximum Taxes	Tof		
	ter the taxes at the maximum millage of all ying a millage (The sum of all Lines 20 fro			
0 plus Line 23). \$ ()	otal taxes at maximum millage rate (Line 20 plus Line 23).			
Levied	tal Maximum Versus Total Taxes I	Tof		
	e total current year adopted taxes on Line			
he) Locrtify the millages and rates are correct to the best of my knowledge. The millages	aximum millage rate on Line 24? (Check on	ma		
comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	Taxing Authority Certification			
	Signature of Chief Administrative Officer :			
		G		
Contact Name and Contact Title :	Title : Contact Name and			
		Н		
Physical Address :	Mailing Address : Physical Addr			
	Maining Address .			
		E		
Phone Number : Fax Number :	City, State, Zip :			
Phone Number : Fax Number :	City, State, Zip :	E		

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE INSTRUCTIONS

General Instructions

Line 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 2025 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.

Lines 5-10

Only taxing authorities that levied a 2024 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 2023 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 <u>http://floridarevenue.com/property/Pages/Forms.aspx</u> DR-420MM-P R. 5/12 Page 3

Prior Year Certification of Taxable Value (Form DR-420)

Year :		County :					
Princi	pal Authority :	Taxing Authority :					
SECT	TON I: COMPLETED BY PROPERTY APPRAISE	R					
1.	Current year taxable value of real property for operating p	ourposes	\$			(1	
2.	Current year taxable value of personal property for opera	ting purposes	\$			(2	
3.	Current year taxable value of centrally assessed property	or 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.)						
6.	Current year adjusted taxable value (Line 4 minus Line 5)	\$			(6		
7.	Prior year FINAL gross taxable value from prior year appli	\$			(7		
8.	Does the taxing authority include tax increment financing of worksheets (DR-420TIF) attached. If none, enter 0	U YES	□ NO	Number	(8		
9.	Does the taxing authority levy a voted debt service millag years or less under s. 9(b), Article VII, State Constitution? If DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms atta	T YES	□ NO	Number	(9		
	Property Appraiser Certification I certify t	he taxable values above are	correct to	the best of	my knowled	dge.	
SIGN HERE	Signature of Property Appraiser:		Date :				
	ION II : COMPLETED BY TAXING AUTHORITY	,	<i>A</i>				
SEC1	If this portion of the form is not completed in FULL yo possibly lose its millage levy privilege for th				ion and	2	
SEC	F · · · · · · · · · · · · · · · ·			per \$1,000	(10		
SEC 1	Prior year operating millage levy (If prior year millage was millage from Form DR-422)	adjusted then use adjusted			\$		
	Prior year operating millage levy (If prior year millage was		\$			(11	
10.	Prior year operating millage levy (If prior year millage was millage from Form DR-422)	0, divided by 1,000) f an obligation measured by a	\$			(11)	
10. 11.	Prior year operating millage levy (<i>If prior year millage was millage from Form DR-422</i>) Prior year ad valorem proceeds (<i>Line 7 multiplied by Line 1</i> Amount, if any, paid or applied in prior year as a consequence o	0, divided by 1,000) f an obligation measured by a II DR-420TIF forms)					
10. 11. 12.	Prior year operating millage levy (If prior year millage was millage from Form DR-422) Prior year ad valorem proceeds (Line 7 multiplied by Line 1 Amount, if any, paid or applied in prior year as a consequence of dedicated increment value (Sum of either Lines 6c or Line 7a for a	0, divided by 1,000) f an obligation measured by a II DR-420TIF forms) ine 12)	\$			(1:	
10. 11. 12. 13.	Prior year operating millage levy (<i>If prior year millage was millage from Form DR-422</i>) Prior year ad valorem proceeds (<i>Line 7 multiplied by Line 1</i> Amount, if any, paid or applied in prior year as a consequence o dedicated increment value (<i>Sum of either Lines 6c or Line 7a for a</i> Adjusted prior year ad valorem proceeds (<i>Line 11 minus L</i>	0, divided by 1,000) f an obligation measured by a II DR-420TIF forms) ine 12) e for all DR-420TIF forms)	\$ \$ \$			(1:	
 10. 11. 12. 13. 14. 	Prior year operating millage levy (<i>If prior year millage was a millage from Form DR-422</i>) Prior year ad valorem proceeds (<i>Line 7 multiplied by Line 1</i> Amount, if any, paid or applied in prior year as a consequence of dedicated increment value (<i>Sum of either Lines 6c or Line 7a for a</i> Adjusted prior year ad valorem proceeds (<i>Line 11 minus L</i> Dedicated increment value, if any (<i>Sum of either Line 6b or Line 7</i>	0, divided by 1,000) f an obligation measured by a II DR-420TIF forms) ine 12) e for all DR-420TIF forms)	\$		per \$1000	(1: (1: (1: (1:	
 10. 11. 12. 13. 14. 15. 	Prior year operating millage levy (<i>If prior year millage was millage from Form DR-422</i>) Prior year ad valorem proceeds (<i>Line 7 multiplied by Line 1</i> Amount, if any, paid or applied in prior year as a consequence o dedicated increment value (<i>Sum of either Lines 6c or Line 7a for a</i> Adjusted prior year ad valorem proceeds (<i>Line 11 minus L</i> Dedicated increment value, if any (<i>Sum of either Line 6b or Line 7</i> Adjusted current year taxable value (<i>Line 6 minus Line 14</i>)	0, divided by 1,000) f an obligation measured by a II DR-420TIF forms) ine 12) e for all DR-420TIF forms)	\$ \$ \$		per \$1000 per \$1000	(1: (1: (1:	

									DR-42 R. 5/ Page				
19.	TYPE of principa	al authority (check	one)	Coun		-		Special District	(19				
_				Muni	cipality	Wat	er Manag	gement District	-				
20.	Applicable taxir	ng authority (chec	k one)	Princ	ipal Authority			Special District gement District Basin	(20				
21.	ls millage levied i	n more than one cc	ounty? (cł		Yes				(21				
	DEPENDENT	SPECIAL DISTRIC	TS AND	MSTUs	STOP	STOP	HERE	SIGN AND SUB	TIN				
22. d		l prior year ad valorem p icts, and MSTUs levying				420 \$			(22				
23. (Current year aggrega	te rolled-back rate (L	ine 22 divi	ded by Line 1	5, multiplied by 1	,000)		per \$1,000	(2.				
24. 🤇	Current year aggrega	ite rolled-back taxes (Line <mark>4</mark> mul	ltiplied by Lin	e 23, divided by 1	,000) \$			(2-				
25. t		ating ad valorem taxe lependent districts, ar							(2				
	Current year propose by 1,000)	ed aggregate millage	rate <u>(Line</u> .	25 divided by	/Line 4, multiplied	d		per \$1,000	(2				
27. L	Current year propose ine 23, <mark>minus 1</mark> , mu	ed rate as a percent ch ultiplied by 100)	nange of re	olled-back ra	ate (Line 26 divide	ed by		%	(23				
b	First public udget hearing	Date :	Time :		Place :								
c	Taxing Autho	ority Certification	The m	illages com		ovisions c		est of my knowledg 065 and the provisi					
S I G	Signature of Chief Administrative Officer :						Date :						
N				Contact Nam	ie and Con	tact Title	:						
H E R	E Mailing Address :				Physical Add	ress :							
_	City, State, Zip :				Phone Numb	per :		Fax Number :					

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

DR-420 R. 5/12 Page 3

"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)(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 can be 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 Calculation Preliminary Disclosure* (Form DR-420MM-P)

MAXIMUM MILLAGE LEVY CALCULATION DR-420MI R.5 PRELIMINARY DISCLOSURE Rule 12D-160 Florida For municipal governments, counties, and special districts Florida Administrative Co							
Vo	ar: 2024	ounty :	Select	County			
	Tax	ing Autho	ority :			_	
Prir	ncipal Authority :						
1.	Is your taxing authority a municipality or independent special district t ad valorem taxes for less than 5 years?	hat has lev	vied	Yes	No	(1	
	IF YES, STOP STOP HERE. SIGN AND SUBMIT. YO	ou are no	ot subjec	t to a milla	age limitation.	10	
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16			per \$1,000	(2		
3.	3. Prior year maximum millage rate with a majority vote from 2023 Form DR-420MM, Line 13				per \$1,000	(3	
4. Prior year operating millage rate from Current Year Form DR-420, Line 10					per \$1,000	(4	
	If Line 4 is equal to or greater than Line 3, skip t	o Line 1	1. If le	ss, contir	nue to Line 5.		
	Adjust rolled-back rate based on prior year maj	ority-vo	te maxim	um millage	e rate		
5.	Prior year final gross taxable value from Current Year Form DR-420, Lin	e 7	\$)	(5	
б.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)		\$	0		(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, multip	olied by 1,	000)		per \$1,000	(1	
1	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	(1	
12.	Adjustment for change in per capita Florida personal income (See Line	12 Instru	ctions)		1.0569	(1	
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Lin	ne 12)		0.0000	per \$1,000	(1	
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.	10)		0.0000	per \$1,000	(1	
15.	Current year adopted millage rate				per \$1,000	(1	
16.	Minimum vote required to levy adopted millage: (Check one)					(1	
	a. Majority vote of the governing body: Check here if Line 15 is less th	an or equ	al to Line 1	3. The maxin	num millage rate is	equi	
	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 that	n or equal	to Line 14	but greater	than Line 13. The		
	maximum millage rate is equal to adopted rate. Enter Line 15 on						
	c. Unanimous vote of the governing body, or 3/4 vote if nine members The maximum millage rate is equal to the adopted rate. Enter Line			e <mark>if Line</mark> 15 is	greater than Line 1	4.	
	d. Referendum: The maximum millage rate is equal to the adopted rat		10.00	n 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	(1)	
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	4	s			(18	

dAl	ang i	Authority :						R. 5 Pag
19.	Cur	rrent year adopted taxes (Line 15 multiplie	ed by Line 18, div	ided by 1,00	0).	\$ 0		()
		al taxes levied at the maximum millage ra	te (Line 17 multi	plied by Line	18, divided	\$ 0		(2
_		1,000). EPENDENT SPECIAL DISTRICTS	AND MSTUs	STOP	STO	HER	E. SIGN AND	SUBMIT.
		ter the current year adopted taxes of all de nillage . (The sum of all Lines 19 from each				\$		(2
22.	Tot	tal current year adopted taxes (Line 19 plu	s Line 21).			\$ 0		(2
_	_	tal Maximum Taxes			_			
		ter the taxes at the maximum millage of all ying a millage (The sum of all Lines 20 from the sum of all Lines 20 from the sum of all Lines 20 from the sum of a sum				s		(2
24.	Tot	tal taxes at maximum millage rate (Line 20 plus Line 23).				\$ 0		(2
1	Tot	tal Maximum Versus Total Taxes I	.evied					
		total current year adopted taxes on Line ximum millage rate on Line 24? (Check on		than total t	axes at the	YES	NO NO	(2
		Taxing Authority Certification					my knowledge. The ons of either s. 200.	
510	1	Signature of Chief Administrative Officer :				Date :		
N H		Title :			t Name and C	ontact Ti	tle ;	
E	R	Mailing Address :			al Address :			
-	8	City, State, Zip :		Phone	Number :		Fax Number :	
	c	Complete and submit this forn DR-487, Certification of C						ted

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MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE INSTRUCTIONS

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 2024 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 2023 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 2022 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 DR-420MM-P R. 5/12 Page 3

Prior Year *Maximum Millage Levy Calculation Final Disclosure* (Form DR-420MM)

LO	FINAL DISCLOSU RIDA For municipal governments, counties,		s		Rule 12D Florida Administrati Effectiv	ve Cod
Yea	ar: 2024 C	ounty: Selec	et Co	ounty		
Prii	ncipal Authority : Ta	axing Authority :				
1.	Is your taxing authority a municipality or independent special district ad valorem taxes for less than 5 years?	that has levied		Yes	No No	(1)
	IF YES, STOP STOP HERE. SIGN AND SUBMIT. Y	ou are not subj	ect t	o a milla	ge limitation.	
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16				per \$1,000	(2)
3.	 Prior year maximum millage rate with a majority vote from 2023 Form DR-420MM, Line 13 				per \$1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line	10			per \$1,000	(4)
	If Line 4 is equal to or greater than Line 3, skip	to Line 11. If	less	, contin	ue to Line 5.	
_	Adjust rolled-back rate based on prior year ma	ajority-vote maxi	mun	n millage	rate	
5.						(5)
6.	(Line 3 multiplied by Line 5 divided by 1,000)					(6)
 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 L	ine 15	\$			(9)
	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multi	iplied by 1,000)			per \$1,000	(10)
_	Calculate maximum millage levy					
1.	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)
2.	Adjustment for change in per capita Florida personal income (See Lin	e 12 Instructions)	-		1.0569	(12)
	Majority vote maximum millage rate allowed (Line 11 multiplied by L		0.	0000	per \$1,000	(13)
4.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by	1.10)	0.	0000	per \$1,000	(14)
5.	Current year adopted millage rate		ale.	AN CENTRATO	per \$1,000	(15)
б.	Minimum vote required to levy adopted millage: (Check one)					(16)
	a. Majority vote of the governing body: Check here if Line 15 is less t to the majority vote maximum rate. Enter Line 13 on Line 17.		e 13. 1	The maxim	um millage rate is o	equal
	b. Two-thirds vote of governing body: Check here if Line 15 is less the maximum millage rate is equal to adopted rate. Enter Line 15 or	n Line 17.				
	c. Unanimous vote of the governing body, or 3/4 vote if nine membe The maximum millage rate is equal to the adopted rate. Enter Lin			Line 15 is g	greater than Line 1	4.
	d. Referendum: The maximum millage rate is equal to the adopted ra	ate. Enter Line 15	onl	Line 17.		
7.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16).				per \$1,000	(17)
	Current year gross taxable value from Current Year Form DR-420, Line	24	s		-	(18)

Tax	ing	Authority :							20Mi R. 5/1 Page		
19.	Cur	rent year adopted taxes (Line 15 multiplie	ed by Line 18, div	ided by 1,000)		\$ 0			(19		
20.	1.12	al taxes levied at the maximum millage rat 1,000).	te (Line 17 multi	plied by Line 1	8, divided	\$ 0			(20		
		PENDENT SPECIAL DISTRICTS	AND MSTUs	STOP	STOP	PHER	E. SIGN AND	SUBM	T.		
		er the current year adopted taxes of all de nillage . (The sum of all Lines 19 from each			Us levying	s			(21		
	-	al current year adopted taxes (Line 19 plu	Column and the state of the second states		2	\$ 0			(22		
	Tot	al Maximum Taxes									
		er the taxes at the maximum millage of all ying a millage (<i>The sum of all Lines 20 fro</i>				s			(23		
24.	Tot	Fotal taxes at maximum millage rate (Line 20 plus Line 23).				\$ 0			(24		
	Tot	al Maximum Versus Total Taxes I	Levied								
		total current year adopted taxes on Line 2 ximum millage rate on Line 24? (Check on		than total tax	es <mark>at t</mark> he	YES	5 🔲 NO		(2		
		Taxing Authority Certification					my knowledge. Th ions of either s. 200				
1	s I G	Signature of Chief Administrative Officer :				Date :					
H E	V H E	Title : Mailing Address :	Physical A	Name and C							
	R	City, State, Zip :		Phone N	umber :		Fax Number :		(25 ges r s.		
	c	omplete and submit this forn DR-487, Certification of C						eted			

MAXIMUM MILLAGE LEVY CALCULATION FINAL DISCLOSURE INSTRUCTIONS

DR-420MM R. 5/12 Page 3

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 2024 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 2023 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 2022 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 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://floridarevenue.com/property/Pages/Forms.aspx

Notice of Proposed Property Taxes (Form DR-474)

DR-474. R. 11/12 Rule 12D-16.002, F.A.C., Eff. 11/12

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.

Legal Description of Property:

Owner Name

Owner Address

Owner City, State

NOTICE OF PROPOSED PROPERTY TAXES

DO NOT PAY. THIS IS NOT A BILL

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

DR-474 R. 11/12

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.

2

DR-474 R. 11/12

PROPERTY VALUATION

Last Year
Market Value

This Year

Taxing Authority*	Assesse	ed Value	Exem	ptions	Taxable Value		
	Last Year	This Year	Last Year	This Year	Last Year	This Year	
County							
Public Schools By State Law By Local Law							
Municipality							
Water Management							
Independent Districts							
Voted Levies for Debt Service							

Assessment Reductions	Applies to	Value
*List each assessment reduction applicable to property.		

Exemptions	Applies to	Value
*List each exemption applicable to property.		

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).

3

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:

DR-474N, R. 11/12 Rule 12D-16.002, F.A.C., Eff. 11/12

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 AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS DO NOT PAY. THIS IS NOT A BILL

	_	1				
				Your Tax Rat		
		The second second second	Your Taxes			
Taxing Authority	Your	Last Year's	This Year IF	PROPOSEI	PROPOS	ED
Taxing Authonity	Property	Adjusted	NO Budget	Budget Is	Budge	t A Public Hearing on the
	Taxes Last	Tax Rate	Change Is	Adopted	Change	Is Proposed Taxes and Budget
	Year	(Millage)	Adopted	(Millage)	Adopte	d Will Be Held:
County						
						Enter date, time, and location.
Public Schools:				-		
By State Law						
By Local Board						
	2					
Municipality						
Water Management				1		
				_		
Independent Districts						
Voted Levies For Debt Service					_	
Voted Levies For Debt Service						
Total Property Taxes				_		
Total Property Taxes						
Column 1* Column 2* Column 3*						
SEE REVERSE SIDE FOR EXPLANATION						
NON-AD VALOREM ASSESSMENTS						
And the total united thereit						
Levying Authority	Purpose	e of Assess	ment	Units	Rate	Assessment
	4.0					
	1					

Levying Authority	Purpose of Assessment	Units	Rate	Assessment
Total Non-Ad Valorem	Assessment			
	-			

DR-474N R. 11/12

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

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.)

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.



DR-474N R. 11/12

PROPERTY VALUATION

Market Value

This Year

Last Year

	Accore	od Valuo	Exemptions		Taxable Value	
Taxing Authority*	Assessed Value					
· ······	Last Year	This Year	Last Year	This Year	Last Year	This Year
County						
Public Schools By State Law By Local Law						
Municipality						
Water Management						
Independent Districts						
Voted Levies for Debt Service						

Assessment Reductions	Applies to	Value
*List each assessment reduction applicable to property.		

Exemptions	Applies to	Value
*List each exemption applicable to property.		

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).

3

DR-474N R. 11/12

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.

4

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 <u>(name of taxing</u>

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 in the county or in its geographically limited insert or publicly accessible website
- 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.

Newspaper Ad Examples

Sunday, September 9095

MOCK NEWS

Newspaper example with fake articles

TRIM Member

Dog of the Decade

From meme to coin

The dog of the year goes to the Shiba Inu. It has gained a large amount of recognition from people all around the world in a short amount of time.

The Shiba Inu is a dog breed that hails from Japan. It was bred to be a hunting dog and does great in the mountains.

It is the most popular and oldest breed in Japan. Back in the 1930s, the Shiba Inu was considered a Natural Monument by Japan.

A cropped picture of a Shiba Inu became a meme and people were spreading it across the globe. Then it became the face of coins.

The first coin was invested in by famous people, and it encouraged the masses to invest as well. It saw a significant increase and a drastic decrease right after.

The second coin tried to be its successor. but it was considered a knock-off. Later, it was advertised by the wealthy and people flocked to it.

People tried to make quick money off its popularity and often ended up with losses. More memes came out during this time to show their support for the coins as well as their frustration.





Aerial of a neighborhood.

TRIM Member **Housing Crisis**

Property prices have been increasing since the pandemic

Locals believe that investors are the reason for the housing crisis. One local mentioned the houses in their neighborhood have sat empty for months as they are being used as rentals or a vacation home.

About seventy-four percent of the homes in the City of Stone are being used as an investment due to the city being a popular tourist destination. The average price of a home in the City of Stone is \$834,509.

Most of the people working in the City of Stone do not live in the city because they cannot afford a home there. This was not the case fifteen years ago. Only twelve percent of homes were used as rentals and the majority of homeowners used their home as their bermanent address.

Fast forward fifteen years and it is quite the opposite. Developers and other investors noticed the city had immense potential to become like other major tourist destinations.

They started investing millions to develop condominiums, apartments, and vacation homes. Other investors would purchase homes and flip them for quick profit.

The population quadrupled within the last decade. With high demand and little supply, house prices have skyrocketed. Locals who have lived in their home for over two decades worry that they may be forced out of their home due to property taxes. Many locals are expected to attend the budget hearings to share their thoughts.

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Advertisement Advertisement Advertisement Advertisement Example Example Example Example Notice of Rescheduled Notice of Proposed Notice of Budget Notice of Hearing Tax Increase Hearing Continuation Does not require an At least a quarter-page, 18-No size requirement, adjacent Does not require an accompanying ad, not in legal or classifieds point title, adjacent Budget accompanying ad, not in legal Budget Summary ad, no Summary ad, no contradictions, not in legal or or classifieds classifieds, did not deviate contradictions, not in legal or classifieds, did not deviate from the language in s. from the language in s. 200.065, F.S. 200.065, F.S. Page 2 Page 3 Page 4 Page 5 Page 1

Tourist Injured at Yellowstone

A little too close for comfort

The unidentified tourist was taking pictures of the bison when they got within 20 feet of the bison. Other visitors warned the person that they should stay farther back, but they refused to listen.

The bison noticed the tourist and charged at them. The tourist started running. They couldn't outrus the bison, and the impact of the hit sent the tourist flying. A couple of park rangers distracted the bison while others went to retrieve the person.

The tourist was airlifted to the nearest hospital. They are in critical condition. Park officials say that before entering the park, visitors are given a lesson on how to behave inside the park.



NOTICE OF PROPOSED TAX INCREASE

The City of Ember has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

А.	Initially proposed tax levy	\$47,969
В.	Less tax reductions due to Value Adjustmen	t Board and
	other assessment changes	\$3,833
122		******

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:

> September 9, 2025 5:30 PM at Chambers Room, City Hall 8 Flame Road, Ember, FL 11111

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

BUDGET SUMMARY

CITY OF EMBER - FISCAL YEAR 2025-2026

General fund 5.65 Voted fund 1.00								
Voted sund	00	SPECIAL	DEBT	CAPITAL	PERMANENT	ENTERPRISE		
ESTIMATED REVENUES	GENERAL FUND	REVENUE	SERVICE	PROJECTS	FUND	FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
Texes:	Millage per \$1000							
Ad Valorem Taxes	5.6500 47,253							47,253
Ad Valorem Taxes	1.000 (voted debt)		10,689					10,699
Sales And Use Taxes	22,639	8,000						30,639
Charges For Services	13,603	3,313		9,467				26,393
Intergovernmental Revenue	28,992	5,620		20,895		23,685		79,182
Fines & Forseitures	15,240							15,240
Miscellaneous Revenue	16,994	3,350		9,536			1,415	31,195
Licenses And Permits	15,357	4,667		12,350				32,374
Internal Service Charges	6,395	2,415					11,895	22,695
TOTAL SOURCES	168,356	27,365	10,689	52,249	0	23,685	13,310	295,653
Transfers In	2,235							2,235
Fund Belences/Reserves/Net Assets	75,675							75,675
TOTAL REVENUES, TRANSFERS & BAL	ANCES \$246,266	\$27,365	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563
EXPENDITURES								
General Government	133,500	4,090		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				\$22,3 15
Debt Services	6,650		10,689					\$269,675
Human Services	17,765	15,325	1.855533	3,450		23,685		\$60,225
Administrative Technology Services							13,310	\$13,310
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	1,000						30,625
TOTAL APPROPRIATED EXPENDITURE TRANSFERS, RESERVES & BALANCES	S \$246,266	\$27,365	\$10,689	\$52,249	0	\$23,685	\$13,310	\$373,563
The tentative, adopted, and / or final budg	ets are on file in the office of th	ne alhowe refere	need textine	authority as a	nublic record			

= Page 2 =

Sunday, September 7, 2025

MOCK NEWS

Issue #45

		MC		5.1.0 F 1.0 M	- T				
TRIM Member	Ĩ.	Peachy, Geo	reia.				10-	1	
			39 00	10	1.01	6	100	and the	124
Hero Animals		Dixie the Da				-	1 hours	-	-
From cat to dog		likes to walk to the bus sto She even stay	op to make	sure they as	re safe.		1	2	5
		arrives.				-			
		One mornin its yard and l	headed tow	rards the kid	s. It	ŧ	11	T	Le.
1		was barking : the kids that				Dizie	with wheels	_	
		Dixie got in 1	between th	e kids and th	1e	N	OTICE	OFBUT	OFT
		other dog. D	ixie tried s	caring it off1	by	1			JOLI
an		barking back the dog three			at to		HEA	ARING	
A randon sat		The children			ut the		City of Leaf I		
You often hear of dogs protect		dog manageo					ted a budge -2026	t IOT FISCA	LILAR
animals from coyotes, but have of a cat doing the same?		in the legs an humans coul			10. The second	576955	450.000 ()		FINIAT
It happened on a ranch in Cali	personal second	to the animal				DEC	iblic hearing ISION on th	, to make a	nd taxes
family of coyotes stopped by at	21.1.1 (Market 1971)	The dog left	the scene :	and ran away	. The		be held on:	ie oudget a	and taxes
feast on chickens.	626	police and a	nimal contr	ol were calle	ed.	00000	0.02633220042620		
Butter the cat was sleeping on t the chicken coop when he enc	are 1001 01	They found captured it. I				N	/ednesday, S		10, 2025
them. He kicked a bucket of d	hicken feed	The owner v	100000000000000000000000000000000000000	1000 120 120 120 120 120 120 120 120 120			5:	01 PM	
onto the coyotes as they were t entrance into the chicken coop		incident. Pol have yet to d						at	
They tried to go after Butter, b		Dixie becam	e paralyzed	d and now u	ses a		Green Ro	om, City H	all
couldn't get on the roof and Bi swiping his claws at them. The	utter kept	wheelchair. I	Dinie's own	er says she j	plans	12	3 Flower Av	e N, Leaf, F	L 22222
after the owner came out of the		to take the o	ther dog of	wher to cour	L.	1893		and states to	NERSEARCH
THE PROPOSED OPERATING	BUDGET EXPE	CITY OF	LEAF - FIS		2026	RE THA	N LAST YEAR	IS TOTAL OP	ERATING
General fund	5.6500	CITY OF	LEAF - FIS	CAL YEAR 2	2026	RE THA	N LAST YEAR	RS TOTAL OP	ERATING
	5.6500 1.0000 GENERAL	CITY OF INDITURES O SPECIAL	LEAF - FIS OF CITY OF EXPENDI DEBT	CAL YEAR 2 LEAF ARE 3 IURES CAPITAL	2026 3.4% MO PERMA	NENT	ENTERPRISE	INTERNAL	TOTAL ALL
Ceneral fund Voted fund ESTEMATED REVENUES	5.6500 1.0000 GENERAL FUND Millage per	CITY OF INDITURES O SPECIAL	LEAF - FIS OF CITY OF EXPENDI DEBT	CAL YEAR 2 LEAF ARE 3 TURES	2026 3.4% MO PERMA	NENT			TOTAL
General fund Voted fund ESTEMATED REVENUES Taxes:	5.6500 1.0000 GENERAL FUND Millage per \$1000 5.6500	CITY OF INDITURES O SPECIAL	LEAF - FIS OF CITY OF EXPENDI DEBT	CAL YEAR 2 LEAF ARE 3 IURES CAPITAL	2026 3.4% MO PERMA	NENT	ENTERPRISE	INTERNAL	TOTAL ALL FUNDS
Ceneral fund Voted fund ESTEMATED REVENUES Taxes: Ad Valorem Taxes	5.6500 1.0000 GENERAL FUND Millage per \$1000	CITY OF INDITURES O SPECIAL	LEAF - FIS DF CITY OF EXPENDI DEBT SERVICE	CAL YEAR 2 LEAF ARE 3 IURES CAPITAL	2026 3.4% MO PERMA	NENT	ENTERPRISE	INTERNAL	TOTAL ALL FUNDS
Ceneral fund Voted fund ESTIMATED REVENUES Taxes: Ad Valorem Taxes Ad Valorem Taxes	5.4500 1.0000 CENERAL FUND Millage per \$1000 5.6500 47,253 1.000 (voted debt)	CITY OF INDITURES O SPECIAL REVENUE	LEAF - FIS OF CITY OF EXPENDI DEBT	CAL YEAR 2 LEAF ARE 3 IURES CAPITAL	2026 3.4% MO PERMA	NENT	ENTERPRISE	INTERNAL	TOTAL ALL FUNDS 47,22 10,60
General fund Voted fund ESTEMATED REVENUES Taxes: Ad Valorem Taxes Ad Valorem Taxes Sales And Use Taxes	5.6500 1.0000 GENERAL FUND Millage per \$1000 5.6500 47,253 1.000 (voted	CITY OF INDITURES O SPECIAL	LEAF - FIS DF CITY OF EXPENDI DEBT SERVICE	CAL YEAR 2 LEAF ARE 3 IURES CAPITAL	2026 3.4% MO PERMA	NENT	ENTERPRISE	INTERNAL	TOTAL ALL FUNDS 47,2 10,6 30,63
Ceneral fund Voted fund ESTEMATED REVENUES Taxes: Ad Valorem Taxes Ad Valorem Taxes Sales And Use Taxes Charges For Services Intergovernmental Revenue	5.4500 1.0000 GENERAL FUND Millage per \$1000 5.6500 47,253 1.000 (voted debt) 22,639 13,603 28,962	CITY OF INDITURES O SPECIAL REVENUE 8,000	LEAF - FIS DF CITY OF EXPENDI DEBT SERVICE	CAL YEAR 2 LEAF ARE 2 TURES CAPITAL PROJECTS	2026 3.4% MO PERMA	NENT	ENTERPRISE	INTERNAL	TOTAL ALL FUNDS 47,22 10,68 30,62 26,34 79,16
Ceneral fund Voted fund ESTEMATED REVENUES Taxes: Ad Valorem Taxes Ad Valorem Taxes Sales And Use Taxes Charges For Services Intergorvernmental Revenue Fines & Forfstures	5.6500 1.0000 CENERAL FUND Millage per \$1000 5.6500 47,253 1.000 (voted debt) 22,639 13,609 13,609 22,639 13,240	CITY OF INDITURES O SPECIAL REVENUE 8,000 3,319 5,620	LEAF - FIS DF CITY OF EXPENDI DEBT SERVICE	CAL YEAR 2 LEAF ARE 2 IURES CAPITAL PROJECTS 9,467 20,895	2026 3.4% MO PERMA	NENT	ENTERPRISE	INTERNAL SERVICE	TOTAL ALL FUNDS 47,22 10,62 26,33 79,11 15,24
Ceneral fund Voted fund ESTEMATED REVENUES Taxes: Ad Valorem Taxes Ad Valorem Taxes Sales And Use Taxes Charges For Services Intergrowermaneal Revenue Fines & Forfeitures Miscellanous Revenue	5.4500 1.0000 GENERAL FUND Millage per \$1000 5.6500 47,253 1.000 (voted debt) 22,639 13,603 28,962	CITY OF INDITURES O SPECIAL REVENUE 8,000 3,313	LEAF - FIS DF CITY OF EXPENDI DEBT SERVICE	CAL YEAR 2 LEAF ARE 2 TURES CAPITAL PROJECTS 9,467	2026 3.4% MO PERMA	NENT	ENTERPRISE	INTERNAL	TOTAL ALL FUNDS 47,22 10,64 30,63 26,34 79,11 15,22 31,15
Ceneral fund Voted fund ESTEMATED REVENUES Taxes: Ad Valorem Taxes Ad Valorem Taxes Sales And Use Taxes Charges For Services Intergovernmental Revenue Pines & Forfeitures Miscellaneous Revenue Pines & Forfeitures Miscellaneous Revenue Eines And Permits Internal Service Charges	5.4500 1.0000 CENERAL FUND Millage per \$1000 5.6500 47,253 1.000 (voted debt) 22,639 13,609 13,609 14,994 15,240 16,994 15,357 8,389	CITY OF INDITURES O SPECIAL REVENUE 8,000 3,313 5,620 3,350 4,667 2,415	LEAF - FIS DF CITY OF EXPENDIT DEBT SERVICE 10,689	CAL YEAR 2 LEAF ARE 2 TURES CAPITAL PROJECTS 9,467 20,895 9,536 12,350	2026 3.4% MO PERMA	NENT	ENTERPRISE FUND 23,685	INTERNAL SERVICE 1,415 11,895	TOTAL ALL FUNDS 47.22 10,60 36,50 36,50 36,50 79,11 15,20 31,11 32,33 22,66
Ceneral fund Voted fund ESTEMATED REVENUES Taxes: Ad Valorem Taxes Ad Valorem Taxes Sales And Use Taxes Charges For Services Charges For Services	5.4500 1.0000 CENERAL FUND Millage per \$1000 5.6500 47,253 1.000 (roted debt) 22,639 13,603 28,962 15,240 16,94 15,247 8,388 168,356	CITY OF INDITURES O SPECIAL REVENUE 8,000 3,319 5,620 3,350 4,667	LEAF - FIS DF CITY OF EXPENDIT DEBT SERVICE 10,689	CAL YEAR 2 LEAF ARE 2 TURES CAPITAL PROJECTS 9,467 20,895 9,536 12,350	2026 3.4% MO PERMA	NENT	ENTERPRISE FUND 23,685	INTERNAL SERVICE 1,415 11,895	TOTAL ALL FUNDS 47,22 10,64 30,65 26,34 79,11 15,22 31,11 32,35 22,66 22,66 22,66
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Ceneral fund Voted fund ESTEMATED REVENUES Taxes: Ad Valorem Taxes Ad Valorem Taxes Sales And Use Taxes Charges For Services Charges For Services Intergovernmental Revenue Eners & Forfeitures Miscellaneous Revenue Licenses And Permits Internal Service Charges TOTAL REVICE Charges TOTAL SOURCES Transfers In Fund Balances/Reserves/Net Assets	5.4500 1.0000 CENERAL FUND Millage per \$1000 5.6500 47,253 1.000 (voted debt) 22,699 13,600 28,992 15,240 16,994 15,357 8,389 168,356 2,255 75,675	CITY OF INDITURES O SPECIAL REVENUE 8,000 3,313 5,620 3,350 4,667 2,415	LEAF - FIS DF CITY OF EXPENDIT DEBT SERVICE 10,689	CAL YEAR 2 LEAF ARE 2 TURES CAPITAL PROJECTS 9,467 20,895 9,536 12,350	2026 3.4% MO PERMA	NENT	ENTERPRISE FUND 23,685	INTERNAL SERVICE 1,415 11,895 13,310	TOTAL ALL FUNDS 47,22 10,64 30,63 26,34 79,11 15,24 31,11 32,33 22,64 29,56,5 22,27 75,67
Ceneral fund Voted fund ESTEMATED REVENUES Taxes: Ad Valorem Taxes Ad Valorem Taxes Sales And Use Taxes Charges For Services Intergovernmental Revenue Pines & Forfeitures Miscellaneous Revenue Licenzes And Permits Internal Service Charges TOTAL SOURCES Transfers In Fund Balances / Reserves / Net Assets TOTAL REVENUES, TRANSFERS & BALANCES EMPENDITURES	5.4500 1.0000 CENERAL FUND Millage per \$1000 5.6500 47,253 1.000 (voted dabt) 22,699 13,603 28,992 15,240 16,934 15,357 \$,389 168,356 2,255 \$246,266	CITY OF INDITURES O SPECIAL REVENUE 8,000 3,313 5,620 3,350 4,667 2,415 27,365	LEAF - FIS DF CITY OF EXPENDIT DEBT SERVICE 10,689	CAL YEAR 2 LEAF ARE 3 TURES CAPITAL PROJECTS 9,467 20,695 9,536 12,350 52,249 \$52,249	2026 3.4% MO PERMA	NENT	ENTERPRISE FUND 23,685 23,685	INTERNAL SERVICE 1,415 11,895 13,310	TOTAL ALL FUNDS 47.25 90.63 24.36 79.11 15.24 31.15 32.33 22.66 225.65 2.22 75.66 \$373.56
Ceneral fund Voted fund ESTEMATED REVENUES Taxes: Ad Valorem Taxes Ad Valorem Taxes Sales And Use Taxes Charges For Services Intergovernmental Revenue Pines & Forfeitures Miscellanaous Remenue Licenses And Permits Internal Service Charges TOTAL SOURCES Transfers In Fund Balances / Reserves / Net Acsets TOTAL REVENUES, TRANSFERS & BALANCES Caneral Covernment	5.4500 1.0000 CENERAL FUND Millage per \$1000 5.6500 47,253 1.000 (voted debt) 22,639 13,603 28,952 15,240 16,954 15,257 8,389 168,356 2,225 5,575 \$246,266 133,500	CITY OF INDITURES O SPECIAL REVENUE 8,000 3,313 5,620 3,350 4,667 2,415 27,365 \$27,365 4,060	LEAF - FIS DF CITY OF EXPENDIT DEBT SERVICE 10,689	CAL YEAR 2 LEAF ARE 2 TURES CAPITAL PROJECTS 9,467 20,895 9,536 12,350 52,248 \$52,248 18,650	2026 3.4% MO PERMA	NENT	ENTERPRISE FUND 23,685 23,685	INTERNAL SERVICE 1,415 11,895 13,310	TOTAL ALL FUNDS 47,22 10,60 90,63 24,30 79,11 15,20 31,15 32,25 62 225,65 225,65 225,65 237,5,65 837,5,625
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Ceneral fund Voted fund ESTEMATED REVENUES Taxes: Ad Valorem Taxes Ad Valorem Taxes Sales And Use Taxes Charges For Services Intergovernmental Revenue Pines & Forfeitures Miscellanaous Revenue Licenses And Permits Intergot Permits Internal Service Charges TOTAL SOURCES Transfers In Fund Balances / Reserves / Net Assets TOTAL REVENUES, TRANSFERS & BALANCES EMPENDITURES Caneral Covertment Public Safety Physical Environment Transportation	5.4500 1.0000 CENERAL FUND Millage per \$1000 5.6500 47,253 1.000 (voted debt) 22,639 13,603 28,952 15,240 16,954 15,357 8,389 168,356 2,235 5,246,266 133,500 36,063 13,660 9,000	CITY OF INDITURES O SPECIAL REVENUE 3,319 5,620 3,350 4,667 2,415 27,365 \$27,365 4,060 3,500	LEAF - FIS DF CITY OF EXPENDIT DEBT SERVICE 10,689 \$10,689	CAL YEAR 2 LEAF ARE 2 TURES CAPITAL PROJECTS 9,467 20,895 9,536 12,350 52,248 \$52,248 18,650	2026 3.4% MO PERMA	NENT	ENTERPRISE FUND 23,685 23,685	INTERNAL SERVICE 1,415 11,895 13,310	TOTAL ALL FUNDS 47,22 10,66 90,63 26,36 79,11 15,24 31,15 32,35 22,56 225,56 2,25 75,56 2,373,56 \$156,22 \$156,22 \$156,22 \$156,22 \$156,22 \$152,20 \$173,56
Ceneral fund Voted fund ESTEMATED REVENUES Taxes: Ad Valorem Taxes Ad Valorem Taxes Sales And Use Taxes Sales And Use Taxes Charges For Services Intergovernmental Revenue Eners & Forfsitures Miscellaneous Revenue Licenses And Permits Internal Service Charges TOTAL SOURCES Transfers In Fund Balances/Reserves/Net Assets DTAL SOURCES Transfers In Fund Balances/Reserves/Net Assets EXPENDITURES Central Covernment Public Safety Physical Environment Transportetion	5.4500 1.0000 CENERAL FUND Millage per \$1000 5.6500 47,253 1.000 (roted debt) 22,639 13,600 28,982 15,240 16,894 15,357 \$246,265 133,500 9,000 6,650	CITY OF INDITURES O SPECIAL REVENUE 8,000 3,313 5,620 3,350 4,667 2,415 27,365 \$27,365 \$27,365 \$27,365 4,060 3,500 200 3,260	LEAF - FIS DF CITY OF EXPENDIT DEBT SERVICE 10,689	CAL YEAR 2 LEAF ARE 2 TURES CAPITAL PROJECTS 9,467 20,895 9,536 12,350 52,248 \$52,248 18,650 13,340 3,514 10,055	2026 PERMA FUND	NENT	ENTERPRISE FUND 22,685 23,685 \$23,685	INTERNAL SERVICE 1,415 11,895 13,310 \$13,310	TOTAL ALL FUNDS 47,22 10,66 90,63 26,36 79,16 15,22 31,18 32,33 22,66 225,65 222 75,65 2373,56 2373,56 252,90 517,35 522,90 517,35 522,91 5249,65
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Ceneral fund Voted fund ESTEMATED REVENUES Taxes: Ad Valorem Taxes Ad Valorem Taxes Sales And Use Taxes Charges For Sertices Intergovernmental Revenue Pries & Forfeitures Miscellenaous Retrenue Licenses And Permits Internal Service Charges TOTAL SOURCES Transfers In Fund Balances / Reserves / Net Assets TOTAL SOURCES Transfers In Fund Balances / Reserves / Net Assets TOTAL REVENUES, TRANSFERS & BALANCES Caneral Covernment Public Safety Physical Environment Transportation Debt Services Human Services Human Services TOTAL EXPENDITURES	5.4500 1.0000 CENERAL FUND Millage per \$1000 5.6500 47,253 1.000 (voted debt) 22,639 13,603 28,962 15,240 16,894 15,347 5,389 148,356 2,295 5,246,266 133,500 36,063 13,660 9,000 6,550 17,765	CITY OF INDITURES O SPECIAL REVENUE 8,000 3,313 5,620 3,350 4,667 2,415 27,365 \$27,365 \$27,365 \$27,365 4,060 3,500 200 3,260	LEAF - FIS DF CITY OF EXPENDIT DEBT SERVICE 10,689 \$10,689	CAL YEAR 2 LEAF ARE 2 TURES CAPITAL PROJECTS 9,467 20,895 9,536 12,350 52,248 15,650 13,340 3,514 10,055 3,450 549,009	2026 PERMA FUND	NENT	ENTERPRISE FUND 22,685 23,685 \$23,685	INTERNAL SERVICE 1,415 11,895 13,310 \$13,310	TOTAL ALL FUNDS 47,22 10,60 30,62 26,30 79,11 15,22 31,11 32,23 22,66 22 75,65 23,75,65 83,75,65 83,75,65 83,75,65 83,75,65 83,75,65 83,75,65 83,75,65 83,75,65 83,75,65 83,75,56 84,75,25,25 84,75,25,25,25 84,75,25,25,25,25,25,25,25,25,25,25,25,25,25
General fund Voted fund ESTIMATED REVENUES Taxes: Ad Valorem Taxes	5.4500 1.0000 CENERAL FUND Millage per \$1000 5.6500 47,253 1.000 (roted debt) 22,639 13,605 28,982 15,240 16,894 15,246 168,356 2,225 \$246,266 133,500 9,000 6,650 17,765 \$216,638	CITY OF INDITURES O SPECIAL REVENUE 8,000 3,313 5,620 3,350 4,667 2,415 27,365 \$27,365 \$27,365 4,060 3,500 2,000 3,260 15,325	LEAF - FIS DF CITY OF EXPENDIT DEBT SERVICE 10,689 \$10,689 10,689	CAL YEAR 2 LEAF ARE 3 TURES CAPITAL PROJECTS 9,467 20,695 9,536 12,350 52,249 18,650 13,340 3,514 10,055 3,450	2026 PERMA FUND	0 0	ENTERPRISE FUND 23,685 23,685 523,685 22,685	INTERNAL SERVICE 1,415 13,310 \$13,310	TOTAL ALL FUNDS 47,22 10,66 90,63 26,36 79,11 15,24 31,15 32,35 22,56 225,56 2,25 75,56 2,373,56 \$156,22 \$156,22 \$156,22 \$156,22 \$156,22 \$152,20 \$173,56

Sunday, September 7, 2025

MOCK NEWS

Issue #45



Oranges were harvested at Vong Farm

Fruits of Labor

Can the orange groves be saved?

The number of orange trees producing fruit have been dwindling. Farmers are worried of the upcoming winter as last winter was one of the coldest on record which resulted in many trees dying. This summer has not been easy either. An invasive species called the citrus psyllid has been damaging their trees and are growing in number.

Farmers lost almost 80 percent of their crop this year. Thousands of dollars have been spent on protecting their current orange groves. Some farmers have purchased greenhouses to protect their trees from insects and hope that it can keep the trees warm during the winter. Others have purchased agricultural drones to spray their groves and crops to help defend against the citrus psyllid.

NOTICE OF CONTINUATION

The Final Budget Hearing held on September 6, 2025, for the Town of Tsunami was recessed and will be continued on:

September 11, 2025

5:45 PM

at

Council Chambers, City Hall

7890 River St. NE, Tsunami, FL 33333

These agricultural drones range anywhere from a few thousand dollars to fifty-thousand dollars. Farmers mention that it is worth investing in as it saves time and is not labor intensive. They can also set the drone to fly at certain times to spray the groves and crops.

Many farmers have purchased more pesticides or insecticides to keep insects at bay. Some farmers have opted for a different method when it comes to removing agricultural pests. They have purchased a machine that will knock the pests off. The pests will go into a container that will be dropped off later at a nearby chicken or duck farm.

A few farmers that liked the idea of not using pesticides or insecticides but couldn't afford the upfront cost of the machines have a contract with chicken or duck farms. Quack Farms has over a thousand ducks and is contracted to release their ducks onto other farms so that their ducks can eat the insects.

Due to warming weather, the farm must have water bins available for the ducks in different spots. They must also provide an area with shade in case the ducks get tired. During the colder months, the ducks still visit the farms. The insects aren't as active when it is cold but farmers like to keep it consistent and have the ducks come by.

Farmers have planted more orange trees in hopes they will last. They said they have learned their lesson and will monitor their trees more closely. While the demand for oranges have shrunken and is expected to decline further, farmers hope the state fruit will eventually make a comeback.

Page 4

Sunday, September 7, 2025

MOCK NEWS



Tropic flight leaves Sumbine International Airport

Last Call for Flights More cancellations ahead of Hurricane Lillia



Florida is currently in a state of emergency due to Hurricane Lilia. Tolls across the state have been suspended. Millions of Floridians have evacuated already while millions more are predicted to leave as Hurricane Lillia nears.

Hurricane Lillia is expected to become a Category 4 hurricane Tuesday morning and make landfall Tuesday night. Some hurricane centers predict it could become a Category 5 hurricane. It is predicted to make landfall the morning of September 9, 2025.

Major airlines Compass, Alpha, and Speedy made announcements last night that they are canceling all flights scheduled to arrive and depart Florida the night of September 8, 2025.

Sunny Airlines still has flights available along the Florida panhandle. All of their flights have been booked in Central and South Florida, but they plan to add morning and afternoon flights to help with evacuations.

Sky Airlines has been focusing its flights to and from Florida. Currently, they have a small number of flights left throughout Florida and plan to include more flights before the wind guts arrive. They have temporarily waived the checked bag fees, up to two bags, for Florida residents. Sunshine International Airport has the latest flight. The latest flight out of Florida is a Tropic flight and will leave at 10 p.m. Once the last flight departs, Sunshine International Airport will suspend its operations. It does not know when it will resume operations as it is in Hurricane Lillia's path. It will assess the damage once it is safe to do so. If there is little to no damage, it estimates that the airport will be able to accept flights within the week. If the damage is more severe, then it may take a few months before it can reopen.

NOTICE OF RESCHEDULED HEARING

The Final Budget Hearing adopting a millage rate and budget on September 9, 2025, for the City of Stone is being rescheduled due to Hurricane Lillia.

A rescheduled Final Budget Hearing will be held on:

September 12, 2025

6:00 PM

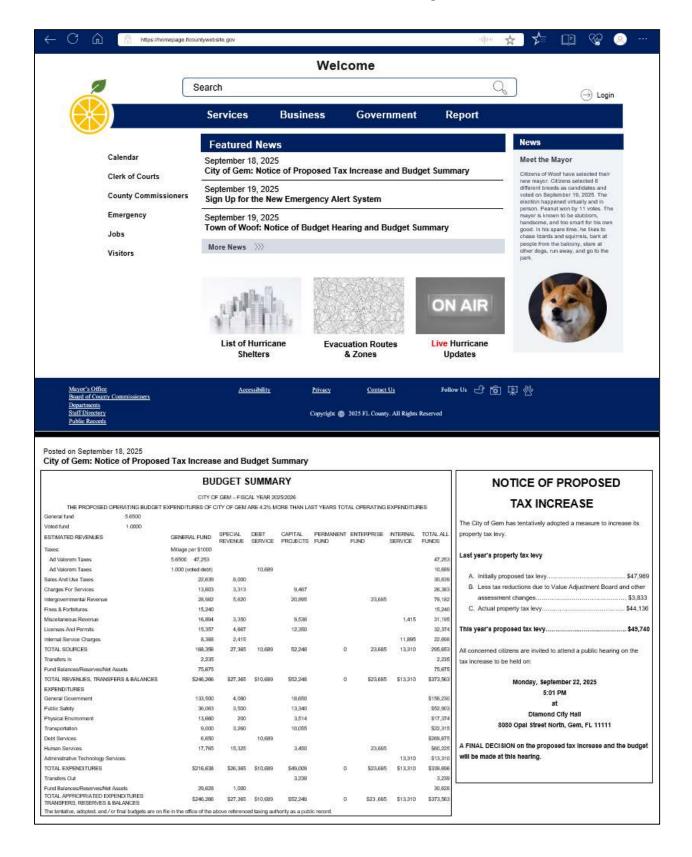
at

Granite City Hall

8765 Ground Way, Stone, FL 44444

Page 5 =

Website Ad Example



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 or publicly accessible website. It must hold the hearing two to five days after the ad appears 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 or publicly accessible website.

- 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.
- The Notice of Rescheduled Hearing does not require any accompanying ads.

Include the entire newspaper page or a copy of the publicly accessible website 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 or publicly accessible website.

For 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.

A taxing authority may also publish TRIM advertisements on the publicly accessible website of the county in which it lies if the cost to publish the advertisement is less than the cost of advertising in a newspaper. A taxing authority in a county with fewer than 160,000 residents must hold a public hearing, noticed in the newspaper, to determine that the residents have sufficient access to the internet by broadband service. A multi-county taxing authority that chooses this option must publish the ads on the website of each county that it spans. Taxing authorities that use this option shall provide notice once per year in a newspaper of general circulation or other publication that is mailed or delivered to all residents and property owners throughout the taxing authority's jurisdiction. The notice must indicate that the owners and residents may receive legal ads and notices from the taxing authority by first-class mail or email after making a request and registering their names and addresses or email addresses with the taxing authority. A link to the advertisements shall be prominently placed on or accessible

through a direct link from the website homepage of the county and the website homepage of the taxing authority (see 50.0311, F.S., for additional requirements).

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

Budget SummaryNo size requiNotice of Budget HearingNo size requiNotice of Proposed Tax IncreaseFull quarter pNotice of ContinuationNo size requi

No size requirement No size requirement Full quarter page of newspaper No size requirement

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 or publicly accessible website. 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:

[(Current year aggregate tentative millage rate ÷ Current year aggregate RBR) - 1.00] x 100 = % change RBR.

 For example:
 5.4200

 Tentatively adopted millage rate
 5.4200

 Rolled-back rate
 4.6900

 [(5.4200 ÷ 4.6900) - 1.00] = 0.15565031983
 4.6900

 0.15565031983 x 100 = 15.565031983
 4.6900

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, [(Line 26 divided by Line 23) - 1.00] x 100.

[(Current year aggregate tentative millage rate ÷ Current year aggregate RBR) - 1.00] x 100 = % change RBR.

The percentage increase over the rolled-back rate = **0.67%** (rounded 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 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

*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 Proposed 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.

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 Count	y	
STATE OF FLOP				
COUNTY OF:				
Before the under	signed authority personally appeared			<u> </u>
		(name of represe		
who on oath say	s that he or she is			
	(title of represen	CONTRACTOR OF A DECEMBER OF		
	_County,	Florida; that the att	ached copy of a	dvertiseme
being a				
NOTICE OF PRO	OPOSED TAX INCREASE AND BUD	GET SUMMARY		
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(Notary Public)

Example of Proof of Publication Affidavit to Be Completed by Newspapers for Notice of Budget Hearing 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 ______, County, Florida; that the attached copy of advertisement, being a <u>NOTICE OF</u> <u>BUDGET HEARING AND BUDGET SUMMARY</u> in the matter of _______ in the ______ Court, was published on the publicly accessible website of ______ County, Florida, or in a newspaper by print in the issues of ______ on ____ (date) .

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

Sworn to a	and subscribed before me this	day of	, 20,
by	, who is personally known to	o me or who has	s produced
(type of ide	entification) 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 <u>(name of taxing authority)</u> has tentatively adopted a measure to increase its property tax levy.
Last year's property tax levy:
A. Initially proposed tax levy
B. Less tax reductions due to Value Adjustment Board
and other assessment changes\$ <u>XX,XXX,XXX</u>
C. Actual property tax levy\$XX,XXX
This year's proposed tax levy\$ <u>XX,XXX,XXX</u>
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 or publicly accessible website
- 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.

AX INCRE	EASE
adopted a meas	ure to increase
\$	<u>47,969</u>
\$	<u>3,833</u>
\$	<u>44,136</u>
\$	<u>49,740</u>
ring on the tax i	ncrease to be
	be made at this
	AX INCRE adopted a meas \$ \$ \$ \$ \$ uring on the tax i the budget will l

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
В	\$ 3,833

C.

Prior year Form DR-420, line 25 Subtract line C from line A to calculate line B 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:

\$44,136

<u>\$49,740</u> (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)

NENT O
DEPARTMEN

CERTIFICATION OF TAXABLE VALUE

Print Form

Rule 12D-16.002 Florida Administrative Code Effective 11/12

Year :		County :					
Princi	pal Authority :	Taxing Authority :					
SECT	TION I: COMPLETED BY PROPERTY APPRAISER	<u> </u>					
1.	Current year taxable value of real property for operating pu	irposes	\$	(1)			
2.	Current year taxable value of personal property for operatin	\$	\$				
3.	Current year taxable value of centrally assessed property fo	\$			(3)		
4.	Current year gross taxable value for operating purposes (Li	ine 1 plus Line 2 plus Line 3)	\$			(4)	
5.	Current year net new taxable value (Add new construction improvements increasing assessed value by at least 100%, personal property value over 115% of the previous year's va	annexations, and tangible	\$			(5)	
б.	Current year adjusted taxable value (Line 4 minus Line 5)	\$			(6)		
7.	Prior year FINAL gross taxable value from prior year applica	\$			(7)		
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0			NO	Number	(8)	
9.	Does the taxing authority levy a voted debt service millage years or less under s. 9(b), Article VII, State Constitution? If y DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attack	YES	□ NO	Number	(9)		
	Property Appraiser Certification I certify th	e taxable values above are	correct to the best of my knowledge.				
SIGN HERE	Signature of Property Appraiser:		Date :				
SECT	I ION II: COMPLETED BY TAXING AUTHORITY If this portion of the form is not completed in FULL you	ir taxing authority will be d	enied TRIM	1 certificat	ion and		
	possibly lose its millage levy privilege for the				lon and		
10.	Prior year operating millage levy (If prior year millage was ad millage from Form DR-422)	ljusted then use adjusted	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)			\$			
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Lin	e 12)	\$			(13)	
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e	for all DR-420TIF forms)	\$			(14)	
	Adjusted current year taxable value (Line 6 minus Line 14)					(15)	
15.	Adjusted current year taxable value (Line 6 minus Line 14)				\$ per \$1000		
15. 16.	Adjusted current year taxable value (Line 6 minus Line 14) Current year rolled-back rate (Line 13 divided by Line 15, mu	Iltiplied by 1,000)			per \$1000	(16)	
		Itiplied by 1,000)			per \$1000 per \$1000	(16) (17)	

Continued on page 2

Prior Year Certification of Taxable Value (Form DR-420)

									R. 5/1 Page
19.	TYPE of principal authority (check one)		k one)	Cour			lependent Specia		(19)
	Applicable taxir	ng authority (cheo	ck one)		icipality ipal Authority		iter Management pendent Special [
20.	 Terrene satisfies des ales ales ales estatemente 			MSTI			ter Management		(20)
21.	ls millage levied i	n more than one co	ounty? (che	ck one)	Yes	N	0		(21)
	DEPENDENT	SPECIAL DISTRIC	CTS AND N	ASTUs	STOP	STO	P HERE - SIGN		1IT
de		prior year ad valorem icts, and MSTUs levying				-420 \$			(22)
		te rolled-back rate (L	ine 22 divide	d by Line	15. multiplied by	1.000)		per \$1,000	(23)
	1977 DEMEMBER CONSTR	te rolled-back taxes							(24)
En 25. tax	ter total of all oper king authority, all d	ating ad valorem tax ependent districts, a	es proposed	to be levi	ied by the princi	pal			(25)
26. Cu	DR 420 forms) 26. Current year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied by 1,000)					(26)			
	irrent year propose ne 23, minus 1 , mu	d rate as a percent c Iltiplied by 100)	hange of roll	led-back r	ate (Line 26 divid	led by		%	(27)
	First public dget hearing	Date :	Time :		Place :	·			
6	Taxing Autho	ority Certification	The mill	ages con		rovisions	to the best of m of s. 200.065 and		
S Signature of Chief Administrative Officer : Date :		Date :							
N	The .			Contact Name and Contact Title :					
H E R	Mailing Address :			Physical Add	Physical Address :				
E	City, State, Zip :				Phone Number :		Fax Nu	Fax Number :	

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 <u>(name of taxing authority)</u> has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy\$	<u>3,684,715</u>
B. Less tax reductions due to Value Adjustment Board	
and other assessment changes\$	<u>(137,468)</u>
C. Actual property tax levy\$	<u>3,822,183</u>
This year's proposed tax levy\$	<u>3,685,183</u>

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. <u>\$3,684,715</u> **Prior year Form DR-420**, line 25

B. \$(137,468) Subtract line C from line A to calculate line B

C. <u>\$3,822,183</u> 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:

<u>\$3,685,183</u> (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				
The <u>(name of taxing authority)</u> has tentatively adopted a measure to increase its property tax levy.				
Last year's property tax levy:				
 A. Initially proposed tax levy B. Less tax reductions due to Value Adjustment Board 				
and other assessment changes\$ 1,878C. Actual property tax levy\$ 527,145				
This year's proposed tax levy§605,741This tax increase is applicable to (name of county or counties).				
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:

Α	<u>\$529,023</u>	Prior year Form DR-420, line 25
В	\$1,878	Subtract line C from line A to calculate line B
C	<u>\$527,145</u>	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 [(Line $26 \div$ Line 23) - 1.00] x 100. This is the same as: [(Current year aggregate millage rate \div current year aggregate rolled-back rate) - 1.00] x 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÷ 3.2800) - 1.00] =	-0.00152439
-0.00152439 x 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.

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 person	ally appeared	, who
on oath says that he or she is		of the,
a newspaper published at		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	0	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 Budget Hearing* Ad for Regular Taxing Authorities

NOTICE OF BUDGET HEARING			
The <u>(name of taxing authority)</u> has tentatively adopted a budget for <u>(fiscal year)</u> .			
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:

[(current year aggregate tentative millage \div 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.

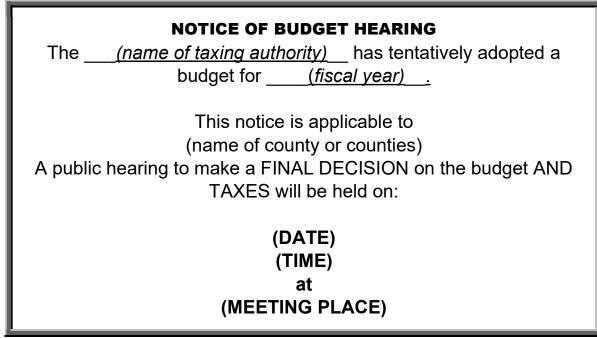
The Notice of Budget Hearing ad should:

- 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 or publicly accessible website
- **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 or publicly accessible website.

Example of advertisement for *Notice of Budget Hearing* Ad for Multi-County and Water Management Districts



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

Calculation:

[(current year aggregate tentative millage \div 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 or publicly accessible website
- **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 or publicly accessible website.

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)(I), F.S.).

The **Budget Summary** advertisement must present all proposed budgets and state all tentative millages (ss. 200.065(3)(I) 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
 - o 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 \$11,252,100	x	.95	x	Millage 4.4205 per \$1,000 =	\$47,253
Line 4, Form DR-420DE					, ,
\$11 252 100	v	95	Y	1 0000 per \$1 000 =	\$10 689

 $\frac{11,252,100}{2}$ 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:

[(Current year budget - prior year budget) ÷ prior year budget] x 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.)

		Town	, of Elorido	Curront Fices	Noor Is				
*THE PROPOSED OPI	10wn of Florida - <u>Current Fiscal Tear</u> ERATING BUDGET EXPENDITURES OF (name of taxing authority) ARE (percent rounded to one decimal) MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.	ET EXPEND	FIGMENTIAL - CONTRENT - CONTRENT - CONTRENT - CONTRENT - CONTRENT - CONTRENT	<u>current risc</u> name of taxin AL OPERATIR	al rear ng authority) NG EXPEND	ARE (percent ITURES.	rounded to on	e decimal)	
pu	4.4205								
Voted fund	1.0000								
ESTIMATED REVENUES		GENERAL FUND	SPECIAL Revenue	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
Taxes:	Millage per \$1000	000							
Ad Valorem Taxes	4.4205	47,253							47,253
Ad Valorem Taxes	1.000 (v	1.000 (voted debt)		10,689					10,689
Sales And Use Taxes		22,639	8,000						30,639
Charges For Services		13,603	3,313		9,467				26,383
Intergovernmental Revenue		28,982	5,620		20,895		23,685		79,182
Fines & Forfeitures		15,240							15,240
Miscellaneous Revenue		16,894	3,350		9,536			1,415	31,195
Licenses And Permits		15,357	4,667		12,350				32,374
Internal Service Charges		8,388	2,415					11,895	22,698
TOTAL SOURCES		168,356	27,365	10,689	52,248	0	23,685	13,310	295,653
Transfers In		2,235							2,235
Fund Balances/Reserves/Net Assets		75,675							75,675
TOTAL REVENUES, TRANSFERS & E	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		000'6	3,260		10,055				\$22,315
Debt Services		6,650		10,689					\$269,675
Human Services		17,765	15,325		3,450		23,685		\$60,225
Internal Services								13,310	\$13,310
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	1,000						30,628
TOTAL APPROPRIATED EXPENDITU TRANSFERS, RESERVES & BALAN	'URES ICES	\$246,266	\$27,365	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563

Example of Advertisement for Budget Summary with Budget Increase

D. REVENUES GENERAL FUND SPECIAL AREA DEFT CAPITAL FUND FERMAMENT FUND ENTERMAL FERMAMENT FUND	GENERAL SPECIAL DEBT CAPITAL FENNANENT ENTERNAL TO 8100 47,253 SERVICE ROUDE SERVICE RUND SERVICE PROUE 01 47,253 3,313 9,467 23,685 1,415 13,603 3,313 9,467 23,685 1,415 28,982 5,620 9,556 23,685 1,415 15,357 4,667 12,350 1,3310 9 16,892 5,203 50,095 51,310 9 15,357 4,667 12,350 11,866 1,415 16,8,356 27,365 10,589 52,248 0 23,685 13,310 9 25,655 27,365 \$10,689 \$22,248 0 \$23,685 13,310 9 26,650 3,500 4,660 1,3,340 23,685 \$13,310 9 213,660 13,340 23,685 \$13,310 9 9 26,650 21,620 1,3	GENERAL FUND SPECIAL REVENUE DEBT SERVICE CAPITAL PRIMANENT FERMANENT FUND RUTERPRISE INTERNAL SERVICE TO 00 47,283 10,589 9,467 23,685 1,415 00 47,283 10,589 9,467 23,685 1,415 12,503 3,313 9,467 23,685 1,415 16,844 3,350 9,536 1,1,895 1,415 16,834 3,350 9,536 1,350 1,415 16,834 3,350 9,536 1,350 1,415 16,834 3,356 10,589 52,248 0 23,685 13,310 9 16,836 21,350 11,350 21,340 23,685 13,310 9 23,356 51,350 52,248 0 23,685 13,310 9 76,655 51,350 13,340 23,685 13,310 9 76,655 51,650 13,340 23,685 13,310 9 76,665 13,340	General fund 4.4205 Voted fund 1.0000								
Ar 5100 10,589 10,589 10,589 10,589 20.639 8,000 23,685 1,415 22.639 8,000 23,13 9,467 23,685 22.639 8,000 2,0895 23,685 1,415 28,982 5,620 20,895 23,685 1,415 28,982 5,620 20,895 23,685 1,415 16,834 3,350 9,536 1,2350 1,416 16,834 3,350 5,248 0 23,685 13,310 23,235 27,365 510,689 52,248 0 53,685 13,310 23,500 4,060 18,650 13,340 23,685 13,310 2 23,665 510,689 52,248 0 53,685 13,310 2 23,665 513,340 13,340 23,685 13,310 2 23,665 513,310 3,450 23,685 13,310 2 23,665 513,310 9 3,450 23,685 13,310 2 17,765 15,326 3,4	srs : 000 A7, 263 10, 583 1, 000ed debt) 10, 583 1, 000ed debt) 1, 415 1, 415 1, 415 1, 415 1, 415 1, 415 1, 415 1, 415 1, 415 1, 415 1, 415 1, 1, 826 1, 1, 1, 826 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	I voted debt) 10,689 00 47,553 10,689 10,689 1 (voted debt) 10,689 9,467 23,686 13,603 3,313 9,467 23,686 14,5240 3,350 2,467 23,686 15,540 3,350 2,467 1,415 16,540 15,350 10,689 5,248 0 23,685 16,834 3,350 27,365 10,689 52,248 0 23,685 13,310 2,235 27,365 310,689 52,248 0 23,685 13,310 5 2,235 27,365 510,689 52,248 0 53,685 13,310 5 2,235 75,675 510,689 52,248 0 53,685 13,310 5 2,236 3,514 0 52,685 13,310 5 5 5 13,500 3,500 13,340 0 53,685 13,310 5 13,600 3,600 10,056 3,514 0 53,685 13,310 5	ED REVENUES	GENERAL FUND	SPECIAL	DEBT	CAPITAL	PERMANENT	ENTERPRISE FUND	INTERNAL	TOTAL ALL FUNDS
00 47.253 10,589 1 (voted debt) 10,589 10,589 22,635 8,000 2,5620 20,895 23,685 1 (5,367 4,667 12,350 9,5636 1,415 1 (5,367 4,667 12,350 9,536 1,415 1 (5,367 4,667 12,350 9,536 1,415 2 (5,365 2 (16,839 5 (2,360 11,396 11,1896 2 (5,567 2 (16,839 5 (2,248 0 23,685 13,310 2 (16,839 5 (10,839 5 (2,248 0 5 (3,310 9 2 (13,310 3 (1,340 3,514 2 13,310 9 2 (13,500 3 (10,689 5 (2,248 0 5 (3,310 9 2 (13,310 3 (1,340 3 (1,340 3 (1,340 1 1 1 2 (13,500 1 (1,659 3 (1,650 3 (1,340 2 1 1 1 1 1 1 1 1 1 1	00 47,253 10,589 1,415 1 (voted debt) 10,589 9,467 23,685 1,415 22,639 8,000 3,313 9,467 23,685 1,415 28,982 5,620 9,536 1,1,350 1,415 16,384 3,350 9,667 12,350 1,1,360 16,384 3,356 10,589 52,248 0 23,685 13,310 16,355 2,416 12,350 12,350 13,310 9 13,310 9 2,256 2,166 51,689 52,248 0 23,685 13,310 9 2,356 2,163 51,490 0 23,685 13,310 9 2,366 6,650 3,514 0 23,685 13,310 9 13,560 1,7,765 16,535 3,450 23,685 13,310 9 13,560 1,7,765 15,326 3,450 23,685 13,310 9 1,7,765 15,326	00 47,253 10,589 1 (voted debt) 10,589 9,467 22,639 8,000 9,467 13,603 3,313 9,467 15,367 4,667 20,895 23,685 16,894 3,350 9,467 1,415 16,894 3,350 9,520 20,895 1,415 16,894 3,350 9,536 1,330 1,415 16,894 3,350 9,5636 1,1,415 1,1,865 15,357 4,667 12,350 1,1,865 1,1,865 2,235 2,7,365 10,689 52,248 0 23,685 1,3,310 2,235 2,136 516,66 510,689 52,248 0 23,685 1,3,310 2,236 3,500 13,340 23,685 13,310 2 2,2,355 3,500 13,340 23,685 13,310 2 2,2,665 3,500 13,340 23,685 13,310 2 13,500 <		000							
I votect debt) 10,689 13,603 3,313 9,467 23,685 22,639 8,000 9,467 23,685 13,603 3,313 9,467 23,685 14,667 12,350 9,536 1,415 16,844 3,550 9,536 1,330 16,843 2,248 0 23,685 1,1,895 2,235 27,365 10,689 52,248 0 23,685 13,310 2,235 27,365 510,689 52,248 0 23,685 13,310 2,235 2,16,630 13,560 15,340 23,685 13,310 2 2,235 510,689 52,248 0 52,685 13,310 2 2,236 510,689 3,514 0 52,685 13,310 2 13,500 13,600 10,055 1,3,400 2 13,310 2 13,600 11,7,66 15,325 3,450 23,685 13,310 2	I (voted debt) 10,689 10,689 10,689 10,689 23,685 1,415 1,415 1,415 1,415 1,415 1,415 1,415 1,415 1,415 1,415 1,1,896 1,415 1,1,896 1,1,896 1,1,896 1,1,896 1,1,896 1,1,896 1,1,896 1,1,896 1,1,896 1,1,896 1,1,896 1,1,896 1,1,896 1,1,896 1,1,896 1,1,896 1,3,310 23,685 8,13,310 2 2 2 2 2,3,696 2,3,310 2 <th2< th=""> 2<td>(voted debt) 10,589 13,603 8,000 22,639 8,000 15,240 3,313 15,240 3,350 15,240 20,895 15,240 3,350 15,240 12,350 15,240 3,350 15,357 4,667 15,357 4,667 15,356 10,589 23,465 27,365 16,894 3,350 16,894 3,350 16,355 10,589 22,235 11,896 75,675 510,589 75,675 510,589 75,675 510,589 75,675 513,340 75,675 13,340 75,675 13,340 133,500 16,650 13,500 3,514 13,660 3,514 13,660 3,518 13,340 23,685 13,340 10,055 6,650 10,0589 17,165</td><td></td><td>47,253</td><td></td><td></td><td></td><td></td><td></td><td></td><td>47,253</td></th2<>	(voted debt) 10,589 13,603 8,000 22,639 8,000 15,240 3,313 15,240 3,350 15,240 20,895 15,240 3,350 15,240 12,350 15,240 3,350 15,357 4,667 15,357 4,667 15,356 10,589 23,465 27,365 16,894 3,350 16,894 3,350 16,355 10,589 22,235 11,896 75,675 510,589 75,675 510,589 75,675 510,589 75,675 513,340 75,675 13,340 75,675 13,340 133,500 16,650 13,500 3,514 13,660 3,514 13,660 3,518 13,340 23,685 13,340 10,055 6,650 10,0589 17,165		47,253							47,253
22,639 8,000 13,603 3,313 9,467 28,992 5,620 9,467 23,685 16,240 3,350 20,895 23,685 16,894 3,350 9,536 1,415 16,894 3,350 10,689 5,2,248 0 23,685 1,8,356 27,365 10,689 52,248 0 23,685 13,310 2,235 27,365 10,689 52,248 0 23,685 13,310 5 2,236 21,660 3,514 0 23,685 513,310 5 2,3,60 3,500 18,650 13,340 5 13,340 5 2,3,60 3,500 13,340 3 53,685 513,310 5 13,3,500 4,060 13,340 3 5 13,310 5 2,3,600 3,500 13,340 3 5 13,310 5 13,600 3,500 13,400 3 2 13,31	22,639 8,000 13,603 3,313 5,800 5,600 13,803 3,510 16,844 3,550 16,844 3,550 16,846 1,2,350 16,846 1,2,350 16,849 3,550 16,849 2,7365 11,835 2,145 2,235 27,365 2,235 27,365 2,235 27,365 2,235 27,365 2,235 27,365 2,235 27,365 2,235 27,365 2,248 0 2,235 27,365 2,248 0 2,248 0 2,248 0 2,46,05 3,506 13,514 0 2,514 0 2,6650 10,689 13,514 0 2,6650 10,055 13,600 3,560 13,540 23,685 13,540 23,685 13,500 10,055	22,639 8,000 13,603 3,313 28,982 5,620 15,240 20,895 15,240 2,620 15,240 3,350 15,240 9,550 15,357 4,667 15,357 4,667 15,357 4,667 15,357 12,350 15,357 12,350 16,894 3,350 15,357 10,689 23,456 27,365 113,500 4,060 246,505 510,589 52,248 0 23,650 3,1,310 213,500 4,060 133,500 4,060 133,500 16,650 13,540 52,248 13,540 52,3685 513,310 56,650 13,540 3,450 13,540 3,450 13,540 53,685 513,310 53,685 13,340 5,5685 6,650 10,589 17,765 15,326 17,765 <td></td> <td>oted debt)</td> <td></td> <td>10,689</td> <td></td> <td></td> <td></td> <td></td> <td>10,689</td>		oted debt)		10,689					10,689
13,603 3,313 9,467 23,685 15,240 28,982 5,620 20,895 23,685 15,240 15,350 9,536 1,415 16,894 3,350 9,536 1,416 15,357 2,416 12,350 1,415 15,357 2,416 12,350 1,1,895 2,335 2,7365 10,689 52,248 0 23,685 13,310 2,235 27,365 310,689 52,248 0 23,685 13,310 9 2,236 3,10,689 3,52,248 0 823,685 13,310 9 2,35,050 4,080 13,340 9 9 13,340 9 133,500 4,080 13,340 13,340 9 13,340 9 13,660 2,003 3,560 13,340 9 13,340 9 13,660 13,340 13,340 13,340 9 13,340 9 13,660 15,326 510,68	13,603 3,313 9,467 23,685 15,240 26,20 20,895 23,685 15,240 3,350 9,536 1,415 16,335 3,467 12,350 1,310 16,336 27,365 10,689 52,248 0 23,685 2,356 27,365 51,689 52,248 0 23,695 13,300 2,235 27,365 510,689 52,248 0 23,695 13,300 9 2,235 2,235 310,689 52,248 0 53,695 513,300 9 2,235 3,500 4,060 13,340 9 23,695 513,310 9 133,500 4,060 13,340 9 23,695 13,310 9 133,500 3,514 0 52,368 3,450 23,685 13,310 9 13,500 3,514 0 52,368 3,450 23,685 13,310 9 13,500 3,514 0	13,603 3,313 9,467 23,685 28,982 5,620 20,895 23,685 15,240 3,350 9,536 1,415 15,357 4,667 12,350 1,2350 15,357 4,667 12,350 1,415 16,894 3,350 52,415 1,1895 16,894 2,415 12,350 11,895 8,388 2,1365 52,248 0 23,685 2,235 51,055 51,058 13,310 5 2,5675 51,058 52,248 0 23,685 13,310 2,5675 51,058 52,248 0 53,685 13,310 2,5675 51,068 55,645 51,340 5 5 2,5603 3,500 13,340 5 5 5 5 2,6660 3,514 13,340 5 5 5 5 13,600 3,560 13,340 5 5 5 5	les And Use Taxes	22,639	8,000						30,639
28,982 5,620 20,895 23,685 15,240 3,350 9,536 1,415 16,894 3,350 9,536 1,415 15,357 4,667 12,350 11,895 16,894 3,350 52,415 0 23,685 8,388 2,415 12,350 11,895 11,895 75,675 57,365 510,689 52,248 0 23,685 75,675 510,689 552,248 0 23,685 13,310 75,675 510,689 552,248 0 523,685 513,310 9 75,675 510,689 552,248 0 523,685 513,310 9 75,675 510,689 13,340 3,514 9 13,340 9 133,600 3,560 13,340 3,514 9 13,310 9 13,660 15,325 513,400 23,685 513,310 9 13,310 17,765 15,525 510,585 51,531 <td>28,982 5,620 20,895 23,685 15,240 3,350 9,536 1,415 16,894 3,350 9,536 1,415 15,357 4,667 12,350 11,895 16,894 3,350 10,689 52,248 0 23,685 16,357 4,667 12,350 11,350 11,895 11,895 75,675 \$10,689 \$52,248 0 \$23,685 13,310 5 75,675 \$10,689 \$52,248 0 \$23,685 \$13,310 5 75,675 \$10,689 \$52,248 0 \$23,685 \$13,310 5 133,500 4,080 10,055 13,340 23,685 13,310 5 13,660 3,560 10,055 3,450 23,685 13,310 5 13,660 3,560 3,450 23,685 13,310 5 13,660 10,055 3,450 23,685 13,310 5 13,660 10,055 3,450 23,685 13,310 5 17,765 15,325<td>28,982 5,620 20,895 23,685 15,240 3,350 9,536 1,415 15,357 4,667 12,350 1,415 15,357 4,667 12,350 1,415 8,388 2,415 12,350 1,1895 8,388 2,415 10,589 52,248 1,1895 16,835 57,365 52,248 0 23,685 2,235 51,055 51,058 1,1,895 1,1,895 2,5675 57,675 51,340 5 5 2,5675 57,365 51,340 5 5 2,5675 57,365 51,340 5 5 2,560 3,500 13,340 5 5 13,600 3,500 13,340 5 5 13,600 3,514 5 13,310 5 13,600 3,514 10,055 13,310 5 11,765 15,326 3,450 23,685 13,310 11,7,7</td><td>larges For Services</td><td>13,603</td><td>3,313</td><td></td><td>9,467</td><td></td><td></td><td></td><td>26,383</td></td>	28,982 5,620 20,895 23,685 15,240 3,350 9,536 1,415 16,894 3,350 9,536 1,415 15,357 4,667 12,350 11,895 16,894 3,350 10,689 52,248 0 23,685 16,357 4,667 12,350 11,350 11,895 11,895 75,675 \$10,689 \$52,248 0 \$23,685 13,310 5 75,675 \$10,689 \$52,248 0 \$23,685 \$13,310 5 75,675 \$10,689 \$52,248 0 \$23,685 \$13,310 5 133,500 4,080 10,055 13,340 23,685 13,310 5 13,660 3,560 10,055 3,450 23,685 13,310 5 13,660 3,560 3,450 23,685 13,310 5 13,660 10,055 3,450 23,685 13,310 5 13,660 10,055 3,450 23,685 13,310 5 17,765 15,325 <td>28,982 5,620 20,895 23,685 15,240 3,350 9,536 1,415 15,357 4,667 12,350 1,415 15,357 4,667 12,350 1,415 8,388 2,415 12,350 1,1895 8,388 2,415 10,589 52,248 1,1895 16,835 57,365 52,248 0 23,685 2,235 51,055 51,058 1,1,895 1,1,895 2,5675 57,675 51,340 5 5 2,5675 57,365 51,340 5 5 2,5675 57,365 51,340 5 5 2,560 3,500 13,340 5 5 13,600 3,500 13,340 5 5 13,600 3,514 5 13,310 5 13,600 3,514 10,055 13,310 5 11,765 15,326 3,450 23,685 13,310 11,7,7</td> <td>larges For Services</td> <td>13,603</td> <td>3,313</td> <td></td> <td>9,467</td> <td></td> <td></td> <td></td> <td>26,383</td>	28,982 5,620 20,895 23,685 15,240 3,350 9,536 1,415 15,357 4,667 12,350 1,415 15,357 4,667 12,350 1,415 8,388 2,415 12,350 1,1895 8,388 2,415 10,589 52,248 1,1895 16,835 57,365 52,248 0 23,685 2,235 51,055 51,058 1,1,895 1,1,895 2,5675 57,675 51,340 5 5 2,5675 57,365 51,340 5 5 2,5675 57,365 51,340 5 5 2,560 3,500 13,340 5 5 13,600 3,500 13,340 5 5 13,600 3,514 5 13,310 5 13,600 3,514 10,055 13,310 5 11,765 15,326 3,450 23,685 13,310 11,7,7	larges For Services	13,603	3,313		9,467				26,383
15,240 15,357 4,667 1,415 16,894 3,350 9,536 1,415 15,357 4,667 12,350 11,895 8,388 2,415 10,589 52,248 0 23,685 13,310 75,675 87,365 \$10,589 \$52,248 0 23,685 \$13,310 9 75,675 \$10,589 \$52,248 0 \$23,685 \$13,310 9 75,675 \$10,689 \$52,248 0 \$23,685 \$13,310 9 75,675 \$10,689 \$52,248 0 \$23,685 \$13,310 9 133,500 4,060 13,340 \$2,568 \$13,310 9 9 133,600 3,560 13,340 \$23,685 \$13,310 9 9 13,660 10,055 \$1,340 \$23,685 \$13,310 9 9 9 13,600 \$26,685 \$10,589 \$10,055 \$13,310 \$23,685 \$13,310 9 17,765 15,325 \$10,589 \$10,589 \$13,310 \$23,685 \$1	15,240 1,415 1,415 16,894 3,350 9,536 1,415 16,894 3,350 10,689 52,248 0 23,685 13,310 8,388 2,415 10,689 52,248 0 23,685 13,310 9 2,235 7,365 8,10,689 52,248 0 23,685 13,310 9 2,235 75,675 8,10,689 55,248 0 52,585 513,310 9 2,235 3,500 18,650 18,650 18,650 9 13,340 9 75,675 510,689 55,248 0 523,685 513,310 9 133,500 3,560 18,650 10,055 13,340 9 13,310 9 13,600 3,260 16,630 3,450 23,685 13,310 9 13,310 9 13,600 3,260 6,650 10,055 3,450 23,685 13,310 9 13,765 516,633 516,633 516,635 510,689 513,310 9 13,310 9 <td>15,240 1,415 16,894 3,350 9,536 15,357 4,667 12,350 15,357 4,667 12,350 8,388 2,415 11,885 8,386 27,365 10,589 52,248 0 16,356 27,365 10,589 52,248 0 23,685 2,235 27,365 510,589 52,248 0 23,685 13,310 2,235 521,365 510,589 52,248 0 23,685 13,310 2 2,5675 510,680 13,340 1 1 1 1 1 13,600 3,500 13,340 1 23,685 13,310 2 13,600 3,260 13,340 1 2 2 1 2 13,600 3,260 13,340 1 2 1 3 1 13,600 3,260 10,055 3,410 2 2 1 2 11,7,765 15,326 3,450 23,685 13,310 2 3 3</td> <td>ergovernmental Revenue</td> <td>28,982</td> <td>5,620</td> <td></td> <td>20,895</td> <td></td> <td>23,685</td> <td></td> <td>79,182</td>	15,240 1,415 16,894 3,350 9,536 15,357 4,667 12,350 15,357 4,667 12,350 8,388 2,415 11,885 8,386 27,365 10,589 52,248 0 16,356 27,365 10,589 52,248 0 23,685 2,235 27,365 510,589 52,248 0 23,685 13,310 2,235 521,365 510,589 52,248 0 23,685 13,310 2 2,5675 510,680 13,340 1 1 1 1 1 13,600 3,500 13,340 1 23,685 13,310 2 13,600 3,260 13,340 1 2 2 1 2 13,600 3,260 13,340 1 2 1 3 1 13,600 3,260 10,055 3,410 2 2 1 2 11,7,765 15,326 3,450 23,685 13,310 2 3 3	ergovernmental Revenue	28,982	5,620		20,895		23,685		79,182
16,894 3,350 9,536 1,415 15,357 4,667 12,350 1,350 8,388 2,415 12,350 11,885 75,675 27,365 52,248 0 23,685 75,675 510,689 52,248 0 23,685 13,310 2,235 73,500 4,060 13,340 23,685 13,310 5 2,235 510,689 52,248 0 23,685 13,310 5 133,500 4,060 13,340 3,514 5 5 5 13,660 3,514 2 3,518 13,340 5 5 13,660 3,514 2 3,514 2 5 5 5 13,660 3,514 2 3,514 2 5 5 5 13,660 3,514 2 23,685 13,310 5 5 5 13,660 3,514 2 2 5 5 5	16,894 3,350 9,536 1,415 15,357 4,667 12,350 1,1,865 8,388 2,415 11,865 11,865 16,356 27,365 70,583 52,248 0 23,685 13,310 2,235 2,7365 \$10,589 \$52,248 0 \$23,685 13,310 \$ 2,235 75,675 \$10,589 \$52,248 0 \$23,685 13,310 \$ 2,5675 \$10,589 \$52,248 0 \$23,685 \$13,310 \$ 133,500 4,060 18,650 13,340 \$ \$ \$ 133,500 3,500 13,340 \$ \$ \$ \$ \$ 13,660 3,514 \$ \$ \$ \$ \$ \$ \$ 13,660 3,514 \$ \$ \$ \$ \$ \$ \$ \$ \$ 13,660 \$ \$ \$ \$ \$ \$	16,894 3,350 9,536 1,415 15,357 4,667 12,350 1,360 8,388 2,415 12,350 11,885 8,386 27,365 10,689 52,248 0 23,685 75,675 27,365 51,689 52,248 0 23,685 13,310 2,235 2,7365 510,689 52,248 0 23,685 13,310 2 2,5675 510,680 527,365 510,589 53,340 2 2 2 2,514 13,600 3,500 13,340 2 2 3,514 2 2 13,660 3,510 3,514 2 23,685 13,310 2 13,660 3,514 10,055 3,416 2 23,685 13,310 2 17,765 15,326 51,320 3,450 23,685 13,310 2 17,765 15,326 51,685 3,450 23,685 13,310 2 <	tes & Forfeitures	15,240							15,240
15,357 4,667 12,350 11,885 11,885 11,885 11,885 11,885 13,310 11,885 13,310 11,885 13,310 13,310 22,235 13,310 22,235 13,310 23,685 </td <td>15,357 4,667 12,350 11,865 11,865 11,865 11,865 11,865 11,865 13,310 11,865 13,310 11,865 13,310 2 13,310 2 13,310 2 2 2 2 13,310 2 13,865 13,310 2 <th2< th=""> 2</th2<></td> <td>15,357 4,667 12,350 11,350 11,895 11,895 11,895 11,895 11,895 11,895 11,895 13,310<</td> <td>scellaneous 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>31,19</td>	15,357 4,667 12,350 11,865 11,865 11,865 11,865 11,865 11,865 13,310 11,865 13,310 11,865 13,310 2 13,310 2 13,310 2 2 2 2 13,310 2 13,865 13,310 2 <th2< th=""> 2</th2<>	15,357 4,667 12,350 11,350 11,895 11,895 11,895 11,895 11,895 11,895 11,895 13,310<	scellaneous Revenue	16,894	3,350		9,536			1,415	31,19
8,388 2,415 11,885 11,885 11,885 75,675 27,365 10,689 52,248 0 23,685 13,310 2,235 75,675 510,689 52,248 0 23,685 13,310 9 2,235 75,675 510,689 52,248 0 52,685 513,310 9 75,675 510,680 13,340 13,340 9 9 53,685 513,310 9 133,600 3,500 13,340 13,340 9 </td <td>8,388 $2,415$ $11,885$ $11,885$ $11,885$ $11,885$ $11,885$ $13,310$ $13,310$ $13,310$ $13,310$ $13,310$ $23,685$ $13,310$ $23,565$ $51,3,310$ $23,565$ $51,3,310$ $23,565$ $51,3,310$ $23,565$ $51,3,310$ $23,565$ $51,3,310$ $23,565$ $51,3,340$ $23,565$ $51,3,340$ $23,565$ $51,3,340$ $23,565$ $51,3,340$ $23,565$ $51,3,310$ $23,565$ $51,3,310$ $23,5685$ $13,310$ $23,5685$ $51,3,320$ $13,$</td> <td>8,388 2,415 11,885 11,885 76,675 27,365 10,689 52,248 0 23,685 13,310 2,235 75,675 \$10,689 \$52,248 0 23,685 13,310 2 2,235 71,365 \$10,689 \$52,248 0 \$23,685 \$13,310 2 75,675 \$21,365 \$10,689 \$52,248 0 \$23,685 \$13,310 2 13,660 4,060 13,340 13,340 2<!--</td--><td>enses And Permits</td><td>15,357</td><td>4,667</td><td></td><td>12,350</td><td></td><td></td><td></td><td>32,374</td></td>	8,388 $2,415$ $11,885$ $11,885$ $11,885$ $11,885$ $11,885$ $13,310$ $13,310$ $13,310$ $13,310$ $13,310$ $23,685$ $13,310$ $23,565$ $51,3,310$ $23,565$ $51,3,310$ $23,565$ $51,3,310$ $23,565$ $51,3,310$ $23,565$ $51,3,310$ $23,565$ $51,3,340$ $23,565$ $51,3,340$ $23,565$ $51,3,340$ $23,565$ $51,3,340$ $23,565$ $51,3,310$ $23,565$ $51,3,310$ $23,5685$ $13,310$ $23,5685$ $13,310$ $23,5685$ $13,310$ $23,5685$ $13,310$ $23,5685$ $13,310$ $23,5685$ $13,310$ $23,5685$ $13,310$ $23,5685$ $13,310$ $23,5685$ $13,310$ $23,5685$ $13,310$ $23,5685$ $13,310$ $23,5685$ $13,310$ $23,5685$ $13,310$ $23,5685$ $13,310$ $23,5685$ $13,310$ $23,5685$ $13,310$ $23,5685$ $13,310$ $23,5685$ $13,310$ $23,5685$ $13,310$ $23,5685$ $51,3,320$ $13,$	8,388 2,415 11,885 11,885 76,675 27,365 10,689 52,248 0 23,685 13,310 2,235 75,675 \$10,689 \$52,248 0 23,685 13,310 2 2,235 71,365 \$10,689 \$52,248 0 \$23,685 \$13,310 2 75,675 \$21,365 \$10,689 \$52,248 0 \$23,685 \$13,310 2 13,660 4,060 13,340 13,340 2 </td <td>enses And Permits</td> <td>15,357</td> <td>4,667</td> <td></td> <td>12,350</td> <td></td> <td></td> <td></td> <td>32,374</td>	enses And Permits	15,357	4,667		12,350				32,374
168,356 27,365 10,689 52,248 D 23,685 13,310 2,235 75,675 \$10,689 \$52,248 D \$23,685 \$13,310 \$ 2,235 \$21,365 \$10,689 \$52,248 D \$23,685 \$13,310 \$ 133,500 4,080 18,650 13,340 \$ <td>163,356 27,365 10,689 52,248 0 23,685 13,310 23,685 13,310 23,510 23,585 13,310 23,510 23,585 13,310 23,513 23,513 23,513 23,513 23,513 23,310 23,513 23,513 23,513 23,513 23,513 23,513 23,513 23,513 23,513 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,510 24,510 24,510<td>168,356 27,365 10,689 52,248 0 23,685 13,310 2,235 75,675 \$10,689 \$52,248 0 \$23,685 \$13,310 \$ 2,235 \$21,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$ 133,500 4,060 18,650 13,340 \$ \$ \$ \$ 13,660 2,00 3,514 \$</td><td>ernal 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></td>	163,356 27,365 10,689 52,248 0 23,685 13,310 23,685 13,310 23,510 23,585 13,310 23,510 23,585 13,310 23,513 23,513 23,513 23,513 23,513 23,310 23,513 23,513 23,513 23,513 23,513 23,513 23,513 23,513 23,513 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,514 23,510 24,510 24,510 <td>168,356 27,365 10,689 52,248 0 23,685 13,310 2,235 75,675 \$10,689 \$52,248 0 \$23,685 \$13,310 \$ 2,235 \$21,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$ 133,500 4,060 18,650 13,340 \$ \$ \$ \$ 13,660 2,00 3,514 \$</td> <td>ernal 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>	168,356 27,365 10,689 52,248 0 23,685 13,310 2,235 75,675 \$10,689 \$52,248 0 \$23,685 \$13,310 \$ 2,235 \$21,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$ 133,500 4,060 18,650 13,340 \$ \$ \$ \$ 13,660 2,00 3,514 \$	ernal Service Charges	8,388	2,415					11,895	22,698
2.235 2.235 2.235 510,659 527,365 513,310 5 75,675 521,365 510,689 552,248 0 523,685 513,310 5 133,500 4,080 18,650 13,340 5 <td>2,235 2,235 510,675 510,689 552,248 0 523,685 513,310 5 75,675 520 4,060 18,650 0 523,685 513,310 5 133,500 4,060 13,340 13,340 5<td>2.235 2.235 75,675 75,675 75,675 521,365 56,05 521,365 51,675 521,365 56,06 521,365 36,063 3,500 13,660 13,340 13,660 3,514 9,000 3,260 17,765 15,326 17,765 15,326 514 23,685 13,514 23,685 13,514 3,414 9,000 3,260 17,765 15,326 51,326 3,450 23,685 13,310 52,685 13,310 23,685 13,310 52,685 13,310 52,685 13,310 52,685 13,310 52,685 13,310 23,685 13,310 52,685 513,310 53,685 13,310 52,685 513,310 3,239 3,450 23,685 513,310</td><td>DTAL 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>295,65</td></td>	2,235 2,235 510,675 510,689 552,248 0 523,685 513,310 5 75,675 520 4,060 18,650 0 523,685 513,310 5 133,500 4,060 13,340 13,340 5 <td>2.235 2.235 75,675 75,675 75,675 521,365 56,05 521,365 51,675 521,365 56,06 521,365 36,063 3,500 13,660 13,340 13,660 3,514 9,000 3,260 17,765 15,326 17,765 15,326 514 23,685 13,514 23,685 13,514 3,414 9,000 3,260 17,765 15,326 51,326 3,450 23,685 13,310 52,685 13,310 23,685 13,310 52,685 13,310 52,685 13,310 52,685 13,310 52,685 13,310 23,685 13,310 52,685 513,310 53,685 13,310 52,685 513,310 3,239 3,450 23,685 513,310</td> <td>DTAL 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>295,65</td>	2.235 2.235 75,675 75,675 75,675 521,365 56,05 521,365 51,675 521,365 56,06 521,365 36,063 3,500 13,660 13,340 13,660 3,514 9,000 3,260 17,765 15,326 17,765 15,326 514 23,685 13,514 23,685 13,514 3,414 9,000 3,260 17,765 15,326 51,326 3,450 23,685 13,310 52,685 13,310 23,685 13,310 52,685 13,310 52,685 13,310 52,685 13,310 52,685 13,310 23,685 13,310 52,685 513,310 53,685 13,310 52,685 513,310 3,239 3,450 23,685 513,310	DTAL SOURCES	168,356	27,365	10,689	52,248	0	23,685	13,310	295,65
75,675 75,675 \$10,689 \$52,248 0 \$23,685 \$13,310 \$ 133,500 4,080 18,650 513,340 \$ </td <td>75,675 510,675 510,678 510,678 510,678 513,310 5 \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$ 133,500 4,060 13,340 13,340 \$ <</td> <td>75,675 75,675 \$10,689 \$52,248 0 \$23,685 \$13,310 \$ 133,500 4,080 13,340 13,340 \$<td>ansfers In</td><td>2.235</td><td></td><td></td><td>•</td><td></td><td></td><td></td><td>2.23</td></td>	75,675 510,675 510,678 510,678 510,678 513,310 5 \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$ 133,500 4,060 13,340 13,340 \$ <	75,675 75,675 \$10,689 \$52,248 0 \$23,685 \$13,310 \$ 133,500 4,080 13,340 13,340 \$ <td>ansfers In</td> <td>2.235</td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td>2.23</td>	ansfers In	2.235			•				2.23
\$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$ 133,500 4,080 18,650 13,340 \$	\$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$ 133,500 4,060 18,650 13,340 \$	\$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$ 133,500 4,080 18,650 13,340 \$	nd Balances/Reserves/Net Assets	75,675							75,67
133,500 4,060 18,650 50 36,063 3,500 13,340 53,40 36,063 3,500 3,514 53,40 13,660 200 3,514 54,60 9,000 3,260 10,055 51,326 17,765 15,325 3,450 23,685 17,765 15,325 3,450 23,685 17,765 15,325 3,450 23,685 17,765 15,325 3,450 23,685 2216,633 \$226,365 \$13,310 \$ 22,628 1,000 3,239 0 \$23,685 \$13,310 \$ 23,628 \$10,689 \$52,248 0 \$23,685 \$13,310 \$ 3,239 3,239 3,239 3,3310 \$ \$ \$ \$ \$ 23,666 \$21,365 \$1,0689 \$52,248 0 \$ <t< td=""><td>133,500 4,080 18,650 50 36,063 3,500 13,340 53,40 36,063 3,500 13,340 5,340 13,660 200 3,514 5,340 9,000 3,260 10,055 13,340 17,765 15,325 3,450 23,685 17,765 15,325 3,450 23,685 13,310 3,260 3,450 23,685 13,310 3,239 3,239 23,658 1,000 3,236 23,658 1,000 3,239 23,658 1,000 3,239 23,666 5,13,568 5,13,310 23,668 1,000 3,239 23,668 5,13,689 5,2,488 23,668 1,000 3,239 23,668 5,13,310 3 23,668 1,000 5,23,688 5,13,310 23,668 1,000 5,23,688 5,13,310 23,668 1,000 9 3,239 23,668 1,000 9 3,23,688 5,13,310</td><td>133,500 4,060 18,650 50 36,063 3,500 13,340 514 36,063 2,00 3,514 514 13,660 2,00 3,514 514 9,000 3,260 10,055 514 17,765 15,325 3,450 23,685 17,765 15,325 3,450 23,685 516,633 \$26,365 \$13,310 29,628 1,000 3,239 3,233 29,628 1,000 3,239 3,233</td><td>VTAL REVENUES, TRANSFERS & 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></t<>	133,500 4,080 18,650 50 36,063 3,500 13,340 53,40 36,063 3,500 13,340 5,340 13,660 200 3,514 5,340 9,000 3,260 10,055 13,340 17,765 15,325 3,450 23,685 17,765 15,325 3,450 23,685 13,310 3,260 3,450 23,685 13,310 3,239 3,239 23,658 1,000 3,236 23,658 1,000 3,239 23,658 1,000 3,239 23,666 5,13,568 5,13,310 23,668 1,000 3,239 23,668 5,13,689 5,2,488 23,668 1,000 3,239 23,668 5,13,310 3 23,668 1,000 5,23,688 5,13,310 23,668 1,000 5,23,688 5,13,310 23,668 1,000 9 3,239 23,668 1,000 9 3,23,688 5,13,310	133,500 4,060 18,650 50 36,063 3,500 13,340 514 36,063 2,00 3,514 514 13,660 2,00 3,514 514 9,000 3,260 10,055 514 17,765 15,325 3,450 23,685 17,765 15,325 3,450 23,685 516,633 \$26,365 \$13,310 29,628 1,000 3,239 3,233 29,628 1,000 3,239 3,233	VTAL REVENUES, TRANSFERS & BALANCES	\$246,266	\$27,365	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563
133,500 4,080 18,650 1 36,063 3,500 13,340 1 36,060 200 3,514 1 9,000 3,260 10,689 10,055 6,650 10,689 3,450 23,685 17,765 15,325 3,450 23,685 17,765 15,326 3,450 23,685 13,310 3,239 3,450 23,685 25,623 510,689 3,239 13,310 29,628 1,000 0 \$23,685 \$13,310 29,628 1,000 0 \$23,685 \$13,310 29,628 1,000 0 \$23,685 \$13,310 29,628 1,000 0 \$23,685 \$13,310 29,628 1,000 0 \$23,685 \$13,310 \$13,310 29,628 1,006 5,2248 0 \$23,685 \$13,310 \$13,310 29,628 \$1,0689 \$52,248 0 \$23,685 \$13,310 \$13,310	133,500 4,080 18,650 13,340 36,063 3,500 13,340 3,514 13,660 200 3,514 3,514 9,000 3,260 10,055 13,340 17,765 15,325 10,589 3,450 23,685 13,310 17,765 15,325 510,689 3,450 23,685 13,310 2 23,656 510,689 549,009 0 \$23,685 \$13,310 2 23,628 1,000 3,239 3,239 1 3 3 29,628 1,000 3,239 0 \$23,685 \$13,310 2 29,628 1,000 3,239 1 3 3 3 29,628 1,006 \$3,239 53,339 1 3 3 29,628 \$21,368 \$10,689 \$52,248 0 \$23,685 \$13,310 \$ 29,628 \$21,366 \$10,009 \$23,685 \$13,310 \$ \$ \$ \$ 29,628 \$21,368 \$10,088 \$52,248 \$ </th <th>133,500 4,050 18,650 13,340 36,063 3,500 13,340 13,340 13,660 200 3,514 13,340 9,000 3,260 10,055 10,055 6,650 10,589 3,450 23,685 17,765 15,325 3,450 23,685 13,700 3,450 3,450 23,685 13,310 3,450 3,450 13,310 23,628 11,600 3,236 13,310 23,628 10,009 0 \$23,685 \$13,310 23,628 1,000 0 \$23,685 \$13,310 23,628 1,000 0 \$23,685 \$13,310 23,628 1,000 0 \$23,685 \$13,310 23,628 1,000 0 \$23,685 \$13,310</th> <th>PENDITURES</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	133,500 4,050 18,650 13,340 36,063 3,500 13,340 13,340 13,660 200 3,514 13,340 9,000 3,260 10,055 10,055 6,650 10,589 3,450 23,685 17,765 15,325 3,450 23,685 13,700 3,450 3,450 23,685 13,310 3,450 3,450 13,310 23,628 11,600 3,236 13,310 23,628 10,009 0 \$23,685 \$13,310 23,628 1,000 0 \$23,685 \$13,310 23,628 1,000 0 \$23,685 \$13,310 23,628 1,000 0 \$23,685 \$13,310 23,628 1,000 0 \$23,685 \$13,310	PENDITURES								
36,063 3,500 13,340 13,660 200 3,514 9,000 3,260 10,055 6,650 10,058 3,450 23,685 17,765 15,325 3,450 23,685 17,765 15,325 3,450 23,685 516,633 \$26,365 \$10,689 3,239 29,628 1,000 0 \$23,685 \$13,310 29,628 1,000 0 \$23,685 \$13,310 \$1 29,628 1,000 0 \$23,685 \$13,310 \$1 29,628 1,000 0 \$23,685 \$13,310 \$1 29,628 1,000 0 \$23,685 \$13,310 \$1 29,628 1,000 0 \$23,685 \$13,310 \$1 29,628 1,000 0 \$23,685 \$13,310 \$1 29,628 \$1,0089 \$52,248 0 \$23,685 \$13,310 \$1 100 \$21,665 \$1,0089 \$52,248 \$1,3,310 \$1 \$1	36,063 3,500 13,340 13,660 200 3,514 9,000 3,260 10,055 6,650 10,055 13,310 17,765 15,325 3,450 23,685 13,310 3,450 23,685 13,310 23,653 \$10,689 \$49,009 0 \$23,685 \$13,310 23,628 1,000 3,239 0 \$23,685 \$13,310 \$23,685 29,628 1,000 3,239 0 \$23,685 \$13,310 \$23,685 29,628 1,000 3,239 0 \$23,685 \$13,310 \$23,685 29,628 1,000 3,239 0 \$23,685 \$13,310 \$23,685 29,628 1,000 3,239 0 \$23,685 \$13,310 \$23,685 20,628 1,000 3,239 0 \$23,685 \$13,310 \$23,685 20,628 1,000 3,239 0 \$23,685 \$13,310 \$23,685 20,628 1,0689 \$52,248 0 \$23,685 \$13,310 \$23,585<	36,063 3,500 13,340 13,660 200 3,514 9,000 3,260 10,055 6,650 10,589 3,450 17,765 15,325 3,450 216,633 5,1685 13,310 216,633 5,26,565 5,10,589 23,665 3,450 23,685 13,310 3,239 23,628 1,300 23,638 1,300	sneral Government	133,500	4,080		18,650				S156,230
13,660 200 3,514 9,000 3,260 10,055 6,650 10,058 3,450 17,765 15,325 3,450 23,685 8,650 13,310 3,450 23,685 8,650 510,589 3,450 23,685 13,310 9,000 52,248 0 \$23,685 \$13,310 9 29,628 1,000 3,239 13,310 9 29,628 1,000 3,239 53,685 \$13,310 9 29,628 1,000 3,239 0 \$23,685 \$13,310 9 3,246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 9 5 and on file in the office of the above referenced taxing authority as a public record. 0 \$23,685 \$13,310 9	13,660 200 3,514 9,000 3,260 10,055 6,650 10,058 3,450 17,765 15,325 3,450 23,685 13,310 3 3,450 23,685 \$216,638 \$26,365 \$10,589 \$49,009 0 \$23,685 \$13,310 3 29,628 1,000 3,239 3,239 1 3 3 1 3 29,628 1,000 3,239 0 \$23,685 \$13,310 9 29,628 1,000 3,239 0 \$23,685 \$13,310 9 29,628 \$1,0689 \$52,248 0 \$23,685 \$13,310 9 5 are on file in the office of the above referenced taxing authority as a public record. 1 1 1 1	13,660 200 3,514 9,000 3,260 10,055 6,650 10,589 3,450 23,685 13,310 8 1 7,765 15,325 3,450 23,685 13,310 1 \$216,638 \$10,689 \$49,009 0 \$23,685 \$13,310 1 29,628 1,000	blic Safety	36,063	3,500		13,340				S52,903
g,000 3,260 10,055 5 6,650 15,325 10,589 3,450 23,685 13,310 17,765 15,325 3,450 23,685 13,310 13,310 \$216,633 \$26,365 \$10,689 \$49,009 0 \$23,685 \$13,310 1 29,628 1,000 3,239 0 \$23,685 \$13,310 1 3,239 3,239 0 \$23,685 \$13,310 1 29,628 1,000 3,239 1 1 1 29,626 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 1 5 are on file in the office of the above referenced taxing authority as a public record. 0 \$23,685 \$13,310 1	9,000 3,260 10,055 5 6,650 10,689 3,450 23,685 13,310 5 17,765 15,325 3,450 23,685 13,310 9 23,685 13,310 3,239 3,239 13,310 9 23,628 1,000 3,239 1,3,310 9 9 29,628 1,000 3,239 1,3,310 9 9 9 9 9 9 9 1,3,310 9 9 9 9 9 9 9 1,3,10 9 9 9 10,00 9 9 10,00 9 9 10,10 9 10,10 9 10,10	9,000 3,260 10,055 6,650 10,589 3,450 23,685 13,310 8 \$216,633 \$26,365 \$10,689 \$49,009 0 \$23,685 \$13,310 \$ 29,628 1,000	ysical Environment	13,660	200		3,514				S17,37
6,650 10,589 3,450 23,685 13,310 \$21 17,765 15,325 3,450 23,685 13,310 \$21 \$216,633 \$26,365 \$10,689 \$49,009 0 \$23,685 \$13,310 \$32 \$216,633 \$26,365 \$10,689 \$49,009 0 \$23,685 \$13,310 \$33 29,628 1,000 3,239 0 \$23,685 \$13,310 \$33 5246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$33 5 are on file in the office of the above referenced taxing authority as a public record. \$23,685 \$13,310 \$33	6,650 10,589 3,450 23,685 13,310 52 17,765 15,325 3,450 23,685 13,310 51 \$216,638 \$26,365 \$10,689 \$49,009 0 \$23,685 \$13,310 53 \$29,628 1,000 3,239 0 \$23,685 \$13,310 53 \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$33 care on file in the office of the above referenced taxing authority as a public record. \$23,685 \$13,310 \$33	6,650 17,765 15,325 3,450 23,685 13,310 \$216,633 \$26,365 \$10,689 \$49,009 0 \$23,685 \$13,310 29,628 1,000	ansportation	9,000	3,260		10,055				S22,315
17,765 15,325 3,450 23,685 13,310 51 \$216,633 \$26,365 \$10,689 \$49,009 0 \$23,685 \$13,310 \$33 29,628 1,000 3,239 3,239 3,239 3 3 \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$33 sare on file in the office of the above referenced taxing authority as a public record. \$23,685 \$13,310 \$33	17,765 15,325 3,450 23,685 13,310 51 \$216,638 \$26,365 \$10,689 \$49,009 0 \$23,685 \$13,310 53 \$29,628 1,000 3,239 0 \$23,685 \$13,310 \$33 \$29,628 1,000 3,239 0 \$23,685 \$13,310 \$33 \$29,628 \$1,000 \$3,239 0 \$23,685 \$13,310 \$33 \$29,628 \$1,000 \$3,239 0 \$23,685 \$13,310 \$33 \$29,628 \$10,689 \$52,248 0 \$23,685 \$13,310 \$33 \$20,616 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$33 \$20 for each millage \$40,660 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$33 \$20 for each millage \$10,600 \$23,685 \$13,310 \$33 \$33,660 \$33,310 \$33	17,765 15,325 3,450 23,685 13,310 \$216,633 \$26,365 \$10,689 \$49,009 0 \$23,685 \$13,310 29,628 1,000 3,239 1 3,239 1 3,310	bt Services	6,650		10,589					S269,675
13,310 5 \$216,633 \$26,365 \$10,689 \$49,009 0 \$23,685 \$13,310 \$33 29,628 1,000 3,239 3,239 3	13,310 5 \$216,633 \$26,365 \$10,689 \$49,009 0 \$23,685 \$13,310 \$33 29,628 1,000 3,239 3,239 3	13,310 \$216,638 \$26,365 \$10,689 \$49,009 0 \$23,685 \$13,310 3,239 29,628 1,000	man Services	17,765	15,325		3,450		23,685		S60,225
\$216,633 \$26,365 \$10,589 \$49,009 D \$23,685 \$13,310 \$33 29,628 1,000 3,239 3,239 3	\$216,633 \$26,365 \$10,689 \$49,009 D \$23,685 \$13,310 \$33 29,628 1,000 3,239 3,239 3	\$26,365 \$10,689 \$49,009 D \$23,685 \$13,310 3,239 29,628 1,000	ernal Services							13,310	S13,310
3,239 29,628 1,000 3,239 \$246,266 \$27,365 \$10,689 \$52,248 D \$23,685 \$13,310 \$3 5 are on file in the office of the above referenced taxing authority as a public record.	3,239 29,628 1,000 3,2348 0 \$23,685 \$13,310 \$3 \$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310 \$33 tare on file in the office of the above referenced taxing authority as a public record.	29,628 1,000	TAL EXPENDITURES	\$216,638	\$26,365	\$10,689	\$49,009	0	\$23,685	\$13,310	\$339,696
29,628 1,000 \$246,266 \$27,365 \$10,689 \$52,248 D \$23,685 \$13,310 \$3 s are on file in the office of the above referenced taxing authority as a public record. \$23,685 \$13,310 \$3	29,628 1,000 \$246,266 \$27,365 \$10,689 \$52,248 D \$23,685 \$13,310 \$3 tare on file in the office of the above referenced taxing authority as a public record. 53,685 \$13,310 \$3	29,628	ansfers Out				3,239				3,239
\$246,266 \$27,365 \$10,689 \$52,248 D \$23,685 \$13,310 5 are on file in the office of the above referenced taxing authority as a public record. ••••••••••••••••••••••••••••••••••••	\$246,266 \$27,365 \$10,689 \$52,248 D \$23,685 \$13,310 a are on file in the office of the above referenced taxing authority as a public record. ds for each millage		nd Balances/Reserves/Net Assets	29,628	1,000						30,628
The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record.	The tentrative, 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 millage	\$246,266 \$27,365 \$10,689 \$52,248 0 \$23,685 \$13,310	DTAL APPROPRIATED EXPENDITURES (ANSFERS, RESERVES & BALANCES	\$246,266	\$27,365	\$10,689	\$52,248	0	\$23,685	\$13,310	\$373,563
	*Must show at least 95% ad valorem proceeds for each millage	ntative, adcpted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record.	e tentative, adopted, and / or final budgets are on fi	e in the office	of the above re	eferenced tax	ing authority a	as a public rect	ord.		

Example of Advertisement for *Budget Summary* without 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 or publicly accessible website.

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 or copy of the publicly accessible website page 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 or publicly accessible website.
- 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 or publicly accessible website.
- 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 or copy of the publicly accessible website 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**: [(tentative/final millage rate ÷ RBR) 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: <u>TRIM@floridarevenue.com</u>. 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:

[(Line 26 ÷ Line 23) – 1.00] x 100 = % change RBR

[(Current year aggregate/tentative millage rate ÷ current year aggregate RBR) - 1.00] x 100 = % 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
$[(8.3450 \div 7.8987) - 1.00] = .0565$		
.0565 x 100 = 5.6503		
The percentage increase over the rolled-back rate	= 5.65%	
(rou	unded two de	cimal 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 Forms for Use After Hearings

Certification of Compliance (Form DR-487)

À	Manager of Rea				Chapter 200, Flor ections 218.23 and	ida Statutes		R. 01/25 Rule 12D-16.002, F.A.C Effective 04/25
FLO	RIDA				Checkif E-TRIN	A Participan	t	Page 1 of 2 TC
FISCAL	L YEAR :			Co	unty : Select Cou	nty	Chec	k if new address
Taxing	Authority :			8				R-487 with the required attachment
Mailin	g Address :					packages b		ng. Send completed TRIM Compliand
Physic	al Address :					Ma Florida Depar		Certified Mail or Overnight Delivery Florida Department of Revenue Property Tax Oversight – TRIM Section
City, St	tate, Zip :					P.O. Box 300 Taliahassee, F	L 32315-3000	2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, FL 32399-0216
Date o	of Final Heari	ing :				Trim package	e submission email addre	ss: TRIM@floridarevenue.com
1.14 1	Proof of Public for all newspa F.A.C.) Ordinance or a. Adopting th of rolled-bi b. Adopting th DO NOT SE ENTIRE PAGE(the entire we be not set of Pi Hearing Ad c. COUNTIES CO Value Adju completion Copy of DR-4 20THF, Tax Incru ertification of V DR-4220MM, I DR-422, Certi DR-422, Certi	cation upper adv Resolut he final ack rate he final IND EN s) from bpage f page d vertiser oposed vertiser ONLY: Di strment A 'oted De Maximu te Recon fication	niform affiday ertisements. (S ion: millage rate, w shown and budget, Indica TIRE BUDGET. the print editiin or Internet-on ertisements divertisement. I Tax Increase of nent. R-529, Notice - Board, within 3 iffication of Taxi djustment Wor ebt Millage, if aj m Millage Levy d for Final Adop	vit from the see Rule 12D ith percent of ting order of on newspap ly publication or Budget <i>Tax Impact of</i> <i>30 days of</i> <i>able Value</i> , i <i>ksheet</i> and pplicable. <i>Calculation i</i> <i>tion of Milla</i> <i>e Value</i> ,** ar	-17.002, change f adoption. er or ons of the nclude DR- DR-420DEBT, Final Disclosure. ge Levy. nd DR-422DEBT	1.ESE5 2. Resc order or 3. ENT the eni newspi a. Bu b. Ni H c. Ni d. Ar 4. Proo news from (See 5. Copy and 6. DR-4	24, Millage Resolution. Jution or Ordinance Ad f adoption. IRE PAGE(s) from the pr tire webpage for Interni- aper advertisements: idget Summary Advertise otice of Proposed Tax In- earing Advertisement. otice of Tax for School C mended Notice of Tax for f of Publication uniform spaper for all newspaper a publicly accessible we Rule 12D-17.002, F.A.C.) of DR-420S, Certification DR-420DEBT, Certification DR-420DEBT, Certification 22, Certification of Final Voted De	icrease or Budget apital Outlay. or School Capital Outlay. a affidavit from the a divertisements or ibsite.
orm D ind yo ose the	DR-422 wher ou non-compl lese funds for led-back rate Taxing Au	it is re liant wi twelve must l thority	eceived from t th Section 218 months, und be placed in es Certification	the propert 3.26(4), F. S. er Sections crow. I certify the the provisio	y appraiser. If you Taxing authorities 200.065, 218.23, 2 millages and rates a ns of s. 200.065 and	do not subm and units of 18.26(4), and re correct to t the provisions	it all required docume local government part l 218.63. F. <mark>S</mark> . Ad valore	
I G	Signature o	of Chief	Administrative	Officer :	Check if	new contact		Date :
N	Mr	Ms.	Print Name of	Chief Admin	nistrative Officer :		Title :	
HEP	Contact Na	ameano	Contact Title :	ŝ	Check if	new contact	E-mail Address :	
R	Phone Nun	nber :				1	Fax Number :	
E	3e		rms for taxin	g authorit	ies are available	on our web	30.281	ue.com/property/forms

	References	DR-48 R. 01/2 Page 2 of
The fo	following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C orms may be available on your county property appraiser's website of Revenue's website at <u>https://floridarevenue.com/property/Pages/Forms.aspx</u> .	
Form	Form Title	
DR-420	Certification of Taxable Value	
DR-420DEBT	Certification of Voted Debt Millage	
DR-420MM	Maximum Millage Levy Calculation, Final Disclosure	
DR-4205	Certification of School Taxable Value	
DR-420TIF	Tax Increment Adjustment Worksheet	
DR-422	Certification of Final Taxable Value	
DR-422DEBT	Certification of Final Voted Debt Millage	
DR-487V	Vote Record for Final Adoption of Millage Levy	
DR-529	Notice Tax Impact of Value Adjustment Board	

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

LO	RIDA MAXIMUM MILLAGE LEVY C FINAL DISCLOSU For municipal governments, counties, a	RE			Florida Ad	Rule 120 ministrati Effecti	ive Co
Yea	ar: 2025 Co	unty: Selec	ct Co	ounty			
Pri	ncipal Authority : Tax	ing Authority :					
1.	Is your taxing authority a municipality or independent special district th ad valorem taxes for less than 5 years?	nat has levied		Yes	1	10	(1
	IF YES, STOP STOP HERE. SIGN AND SUBMIT. Yo	u are not subj	ect t	o a milla	age limita	tion.	
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16				per \$	1,000	(2
3.	Prior year maximum millage rate with a majority vote from 2024 Form DF	-420MM, Line 13	ΓÌ		per \$	1,000	(3
4.	Prior year operating millage rate from Current Year Form DR-420, Line	10			per \$	1,000	(4
	If Line 4 is equal to or greater than Line 3, skip to	D Line 11. If	less	, contin	nue to Li	ne 5.	
	Adjust rolled-back rate based on prior year maj	ority-vote maxi	mun	n millage	e rate		
5.	Prior year final gross taxable value from Current Year Form DR-420, Line	27	\$				(5
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)		\$ 0				(6
7.	Amount, if any, paid or applied in prior year as a consequence of an obl measured by a dedicated increment value from Current Year Form DR-		\$				(7
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 mi	nus Line 7)	\$ 0				(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Lin	ie 15	\$				(9
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multip	lied 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	.0451	(12
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Lin	ie 12)	0	0000	per \$	1,000	(13
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.	10)	0	0000	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 th to the majority vote maximum rate. Enter Line 13 on Line 17.						equa
	b. Two-thirds vote of governing body: Check here if Line 15 is less than 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. The maximum millage rate is equal to the adopted rate. <i>Enter Line</i>			Line 15 is	greater tha	n Line 1	4.
	d. Referendum: The maximum millage rate is equal to the adopted rat	e. 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
10	Current year gross taxable value from Current Year Form DR-420, Line 4		\$				(18

Tax	ing	Authority :						DR-420M R. 5/1 Page
19.	Cur	rrent year adopted taxes (Line 15 multiplie	d by Line 18, div	ided by 1,00	0).	\$ 0		(19
20	1.0.00	tal taxes levied at the maximum millage rat 1,000).	e (Line 17 multi	plied by Line	18, divided	\$ 0		(20)
		EPENDENT SPECIAL DISTRICTS	AND MSTUS	STOP	STO	PHER	E. SIGN AND S	SUBMIT.
21.		ter the current year adopted taxes of all de nillage. (The sum of all Lines 19 from each			TUs levying	s		(21)
22.	Tot	tal current year adopted taxes (Line 19 plus	s Line 21).			\$ 0		(22
	Tot	tal Maximum Taxes				1.1		
23.		ter the taxes at the maximum millage of all ying a millage (<i>The sum of all Lines 20 from</i>				s		(23
24.	Tot	tal taxes at maximum millage rate (Line 20	plus Line 23).			\$ 0		(24
		tal Maximum Versus Total Taxes L				0.		202
25.		e total current year adopted taxes on Line 2 iximum millage rate on Line 24? (Check on		s than total ta	ixes at the	YES	NO NO	(25
		Taxing Authority Certification					my knowledge. The n ions of either s. 200.07	
	S I G	Signature of Chief Administrative Officer	ŧ			Date :		
1	V	Title :		Contac	t Name and O	Contact Ti	it <mark>le</mark> :	
I F	H E R	Mailing Address :	Physical Address :					
1	E	City, State, Zip :		Phone	Number :		Fax Number :	
	c	Complete and submit this form DR-487, Certification of Co						ed
			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 2025 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 2024 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 2023 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 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://floridarevenue.com/property/Pages/Forms.aspx DR-420MM R. 5/12 Page 3

Vote Record for Final Adoption of Millage Levy (Form DR-487V)

this for	es, municipalities, independent specia m to certify the vote of the governing o determine compliance with the maxi	body on the millage rate a	dopted at their			
Year :			unty :			
Princi	pal Authority :	Тах	ing Authority	:		
	list ALL members of the taxing authori wied and adopted at their final hearing ded.					dy, all lines may no
	Nam	ne		Yes	No	Not Present of Not Voting
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
Attach	additional sheets, if necessary.	FINAL V	DTE TOTALS :			
	Taxing Authority Certification	I certify the millages and ra with the provisions of s. 20				
S I	Signature of Chief Administrative Of			Date :		
G N	Title :		Contact Name	and Contact Ti	tle:	
H E R	Mailing Address :		Physical Addre	255		
E	City, State, Zip		Phone Numbe	er :	Fax Nur	mber :

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)

Year :			Is VAB still in session?	
D S B	-	County:	IS VAB still in session? Yes No	
Princi	lipai	Authority :	School District County Municipality Independent Special District Water Management District	rict
Taxin	ng A	uthority :	Check type : Principal Authority MSTU	
			Dependent Special District Water Management District	Basir
SECT	TIOI	NI: COMPLETED BY PROPER	TY APPRAISER	
1. Cı	Curre	nt year gross taxable value from Line	4, Form DR-420 \$	(1
2. Fi	inal	current year gross taxable value from	Form DR-403 Series \$	(2
3. P€	erce	ntage of change in taxable value (Line	2 divided by Line 1, minus 1, multiplied by 100) %	(3
The ta	axinc	authority must complete this form ar	nd return it to the property appraiser by	
	25		date	
		Property Appraiser Certification	Leartify the taxable values above are correct to the best of my knowle	dae
М	re Tioi 1111/		N OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F	s.
HER SECT MI	RE TION IILLA port	Signature of Property Appraiser : NII: COMPLETED BY TAXING NGE RATE ADOPTED BY RESOLUTIO tion of the form is not completed in ful ege for the tax year. If any line is inapp	Date : AUTHORITY N OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F II your taxing authority will be denied TRIM certification and possibly lose its mil licable, enter N/A or -0	S.
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		Authority:				Pa	5/1 age
		ES, MUNICIPALITIES, SCHOOLS, and WA age on Line 3 is greater than plus or minus			ne non-	voted millage rate only	πt
5.	Una	djusted gross ad valorem proceeds			ŝ		(
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6.		usted millage rate (Only if Line 3 is greater t e 5 divided by Line 2 multiplied by 1,000)	nan plus or minus 1%	7		per \$1000	(
		DEPENDENT SPECIAL DISTRICTS , and IN entage on Line 3 is greater than plus or mir			it the no	n-voted millage rate on	nly i
7.	Una	djusted gross ad valorem proceeds	103 370 (3. 200.003(0))	,	\$		
1.	(Line	e 1 multiplied by Line 4b, 4c, or 4d as applicab		N	\$		(
8.		usted Millage rate (Only if Line 3 is greater t ? 7 divided by Line 2, multiplied by 1,000)	han plus or minus 3%)		per \$1000	(
	s	Taxing Authority Certification		and rates are correct to the visions of s. 200.065 and the			
	3	Signature of Chief Administrative Officer			Date :		
	G						
	Ν	Title :		Contact Name and Co	ntact Tit	le :	
	Η	Mailing Address :		Physical Address :			
	E	Maining Address .		Filysical Address.			
	R E						
		City, State, Zip :		Phone Number :		Fax Number :	
			INSTRUCTION	15			
		 Property Appraiser Initiate a separate DR-422 form for a Taxable Value, submitted. Complete Section 1 and sign. Send the original to the taxing authol: Taxing Authority Complete Section II and sign. Return the original to the property al Keep a copy for your records. 	each DR-420, Certifica prity and keep a copy.		nd DR-42	20S, Certification of Scho	ool
		 Initiate a separate DR-422 form for e Taxable Value, submitted. Complete Section 1 and sign. Send the original to the taxing author Taxing Authority Complete Section II and sign. Return the original to the property and Keep a copy for your records. Send a copy to the tax collector. Send a copy with the DR-487, Certif separately if the DR-487 was previc Florida Dep Property Ta P. O. Box 3 	each DR-420, Certifica ority and keep a copy. ppraiser. fication of Compliance, ously sent to the Depai ously sent to the Depai oustment of Revenue ox Oversight - TRIM Se	tion of Taxable Value, an to the Department of Re trment.			
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Certification of Final Voted Debt Millage (Form DR-422DEBT)

FLORID	Section 200.065(1)	IAL VOTED DEBT MILLAGE and (6), Florida Statutes	Reset Form Print For DR-4 Rule 12D Florida Administrati Effectiv	22DEB R. 5/1 0-16.00 ve Code
Year	County	Is VAB still in session?	Yes No	
Principal Taxing A	Authority :	Check type : County Munici Independent Special Dist Check type : MSTU		strict
		Water Management Distric	t Basin 📄 Dependent Special E	District
LEVY DES	SCRIPTION :			
SECTIO	ON I: COMPLETED BY PROPERTY	APPRAISER		
	urrent year gross taxable value from Line 4, F		\$	(1)
	nal current year gross taxable value from Fo		\$	(2)
3. Pe	rcentage of change in taxable value (Line 2 divid	ed by Line 1. minus 1. multiplied by 100)	%	(3)
	ng authority must complete this form and re			(-)
	ig autionty must complete this form and re	etannic to the property appraiser by	Time Dat	te
SIGN	Property Appraiser Certification	certify the taxable values above are owledge.	correct to the best of my	
HERE	Signature of Property Appraiser :		Date :	
			Date .	
lf this po levy privi	ON II: COMPLETED BY TAXING AU rtion of the form is not completed in full, your ta lege for the tax year. If any line is not applicable lebt service millage adopted by resolution o	axing authority will be denied TRIM cer , enter -0	tification and possibly lose its mi	illage
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axing	Authority :				DR-422DEB R. 5/1 Page
6	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. comply with the provisions of s. 200.065 and the provisions of either s. 2 200.081, F.S.			
S I G	Signature of Chief Administrative Officer			Date :	
N	Title :		Contact Name and Contact Tit		
H E R E	Mailing Address :		Physical Address :		
	City, State, Zip :		Phone Number :	Fax Number :	
	CERTIFICATIO	ON OF FINA	L VOTED DEBT MIL	LAGE	
	 I: Property Appraiser Initiate a separate DR-422DEB Certification of Voted Debt Milla Complete Section 1 and sign. Send the original to the taxing a 	<i>ige</i> , submittec	l.	<i>Millage</i> , for each DR-42	ODEBT,
	 Initiate a separate DR-422DEB[®] <i>Certification of Voted Debt Milla</i> Complete Section 1 and sign. Send the original to the taxing a N II: Taxing Authority Complete Section II and sign Return the original to the pro 	nge, submittec authority and H 1. perty apprai	I. кеер а сору.	<i>Millage</i> , for each DR-42	ODEBT,
	 Initiate a separate DR-422DEB[*] <i>Certification of Voted Debt Milla</i> Complete Section 1 and sign. Send the original to the taxing a N II: Taxing Authority Complete Section II and sign 	nge, submitted authority and H n. perty apprais	I. кеер а сору.	<i>Millage</i> , for each DR-42	ODEBT,
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General TRIM Information

2024 TRIM Infraction Annual Comparison Analysis

	INFRACTIONS/VIOLATIONS	2019	2020	2021	2022	2023	2024
1	MILLAGE NOT SHOWN/INCORRECT	3	1	4	3	2	3
2	WRONG SIZE ADVERTISEMENT	9	6	5	5	7	1
3	AD VALOREM PROCEEDS NOT SHOWN/INCORRECT	11	8	12	7	7	9
4	LATE PACKAGE	16	18	13	25	28	17
5	ADVERTISEMENTS NOT ADJACENT	7	4	2	2	6	3
6	TAX LEVY INCORRECT/ % INCREASE INCORRECT	15	39	23	42	79	55
7	INCORRECT USE OF "OTHER VOTED MILLAGE"	0	0	0	0	0	0
8	MEETING CONTINUED WITHOUT RE-ADVERTISEMENT	1	0	0	1	0	0
9	% INCREASE RBR NOT SHOWN/INCORRECT (ORD/RES)	5	5	17	8	49	39
10	MILLAGE AND BUDGET NOT ADOPTED SEPARATELY	0	0	0	0	0	0
11	CAPITAL OUTLAY - VERBIAGE/CATEGORIES	1	0	1	2	0	1
12	INCORRECT VERBIAGE IN ADVERTISEMENT	39	43	50	23	25	35
13	TOO MUCH TIME BETWEEN HEARINGS	6	6	0	0	0	3
14	FINAL HEARING INCORRECT (2 - 5 DAYS)	5	3	3	6	8	3
15	PUBLISHED NPTI/NTI AD AND BUDGET HEARING AD	0	6	5	7	6	1
16	ADVERTISEMENTS COMBINED	0	1	2	0	0	1
17	"VERBATIM RECORD OF PROCEEDING" INCLUDED	0	0	0	0	0	0
18	PUBLISHED INCORRECT ADVERTISEMENT	3	3	4	5	6	6
19	BUDGET ADOPTED BEFORE MILLAGE/CAN'T TELL ORDER	1	1	1	1	0	2
20	BUDGET NOT BALANCED	6	4	6	9	10	7
21	BALANCES AND RESERVES NOT SHOWN	2	4	4	2	2	3
22	ADOPTED HIGHER MILLAGE	0	0	0	0	0	1
23	PUBLISHED AD BEFORE TENTATIVE HEARING	1	0	1	0	0	2
24	CAPITAL OUTLAY AD - INCORRECT MILLAGE	2	0	1	0	0	0
25	ADVERTISEMENTS IN WRONG SECTION	2	1	0	1	0	1
26	OTHER	3	0	5	3	10	11
	TOTAL MAX MILLAGE VIOLATIONS	1	1	0	1	10	5
	TOTAL VIOLATIONS	22	11	22	18	32	19
	TOTAL INFRACTION	119	103	87	88	109	105
	TOTAL COMPLIANCE	506	530	535	541	571	520
	TOTAL NUMBER OF TAXING AUTHORITIES	646	645	645	647	648	644

2024 Top Infractions and Violations

- 1. Tax levy incorrect / percent increase incorrect
- 2. Percent increase RBR not shown/incorrect (ORD/RES)
- 3. Incorrect verbiage in advertisement
- 4. Late package
- 5. Ad valorem proceeds not shown/incorrect

Department of Revenue TRIM Compliance Section

TRIM Staff	Phone Number
Wyatt Peters	(850) 617-8921
Dianne Porter	(850) 617-8920
Breauna Hines	(850) 617-8923
Roberta Epp	(850) 617-8890
Geundai Surivongchai	(850) 617-8883
Email	trim@floridarevenue.com
TRIM Package	
Submission :	the second se
	https://ptoportal.floridarevenue.com/
Web Address	https://ptoportal.floridarevenue.com/ http://floridarevenue.com/property/Pages/TRIM.aspx

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

NOTES
