# Table of Contents

**School District Truth in Millage Timetable and Important Dates** ........................................... 2  
School District Certification Date Examples ................................................................................. 6  
**Certification Forms** .................................................................................................................. 7  
Example: *Certification of School Taxable Value*, Completed Current Year (Form DR-420S) .............................................................. 7  
Current Year *Certification of School Taxable Value* Spreadsheet ................................................. 10  
Example: *Certification of School Taxable Value*, Completed Prior Year (Form DR-420S) ........... 11  
Prior Year *Certification of School Taxable Value* Spreadsheet ................................................... 14  
*Certification of Voted Debt Millage* (Form DR-420DEBT) ......................................................... 15  
*Certification of School Taxable Value* Requirements .................................................................. 16  
*Certification of Voted Debt Millage* Requirements .................................................................. 17  
*Notice of Proposed Property Taxes* (Form DR-474) ................................................................. 18  
*Notice of Proposed Property Taxes and Non-Ad Valorem Assessment* (Form DR-474) ........... 22  
Example: Date and Time Correction for TRIM Notice ................................................................. 26  
**Advertisements** ......................................................................................................................... 27  
Advertisement Size Requirements ............................................................................................... 27  
Memorandum to Newspaper ......................................................................................................... 28  
*Notice of Proposed Tax Increase* ............................................................................................... 29  
Example: Newspaper Requirements ............................................................................................ 29  
Example: *Proof of Publication* .................................................................................................... 30  
Example: *Notice of Proposed Tax Increase* ................................................................................ 31  
Completed Example: *Notice of Proposed Tax Increase* ........................................................... 32  
*Notice of Budget Hearing* .......................................................................................................... 33  
Example: Newspaper Requirements ............................................................................................ 33  
Example: *Proof of Publication* .................................................................................................... 34  
Example: *Notice of Budget Hearing* .......................................................................................... 35  
*Notice of Tax for School Capital Outlay* .................................................................................... 36  
*Budget Summary* Advertising Requirements ........................................................................... 39  
Example: *Budget Summary* ....................................................................................................... 40  
Example: *Amended Notice of Tax for School Capital Outlay* ................................................... 41  
Example: Recessed Tentative Hearing ............................................................................................ 42  
Example: Recessed Final Hearing ................................................................................................. 43  
**Hearing Requirements** ............................................................................................................. 44  
Scheduling and Advertising .......................................................................................................... 44  
At the Hearing ............................................................................................................................... 44  
Final Resolution/Ordinance .......................................................................................................... 45  
Example: Resolution Adopting Tentative Millage Rates ............................................................. 46  
Example: Resolution Adopting Tentative Budget ........................................................................ 47  
Example: ESE 524 ......................................................................................................................... 48
Truth in Millage (TRIM) Workbook

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 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.

This workbook gives school districts an overview of the TRIM process and their responsibilities and requirements. The information in this workbook is a guide. Chapter 200, F.S., and Chapter 12D-17, Florida Administrative Code (F.A.C.), state the specific requirements for TRIM compliance. Please consult the Florida Statutes before taking action.
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 of Revenue (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 (s. 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 can use the full period designated by the dates below.

**Day 1 is July 1 or the date of certification, whichever is later.**

<table>
<thead>
<tr>
<th>Day 1</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>July 1</td>
<td>The property appraiser certifies the taxable value in the school district’s jurisdiction on Certification of School Taxable Value (Form DR-420S) to the school district. If required, the property appraiser will also certify Certification of Voted Debt Millage (Form DR-420DEBT) to the school district for completion.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Day 24</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>July 24</td>
<td>Within 24 days of the certification of taxable value, the superintendent sends the budget to the school board for approval.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Day 29</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>July 29</td>
<td>Within 29 days of the certification of taxable value, the school district advertises its intent to adopt a tentative budget and millage rates.</td>
</tr>
<tr>
<td></td>
<td>- If the school district has proposed a millage rate greater than the rolled-back rate, the advertisement must be 1/4 page and headed Notice of Proposed Tax Increase (s. 200.065(3)(c), F.S.).</td>
</tr>
<tr>
<td></td>
<td>- Otherwise, the advertisement should be headed Notice of Budget Hearing. There is no size requirement (s. 200.065(3)(e), F.S.).</td>
</tr>
<tr>
<td></td>
<td>- Publish an adjacent notice adhering to the budget summary requirements of s. 129.03(3)(b), F.S., in addition to the advertisement for the tentative hearing (s. 200.065(3)(e) and ch. 1011, F.S.).</td>
</tr>
<tr>
<td></td>
<td>- The following statement must appear in the Budget Summary advertisement in bold type immediately following the heading if the proposed operating budget expenditures for the upcoming year are greater than those for the current year (s. 200.065(3)(l), F.S.):</td>
</tr>
</tbody>
</table>
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.

- If a school district intends to levy additional taxes under s. 1011.71, F.S., (capital outlay taxes) it must advertise its intent with the heading Notice of Tax for School Capital Outlay. This ad must meet all the requirements of the Notice of Proposed Tax Increase ad (size, time published, etc.) and must be adjacent to the other two required ads. The ad must specify the projects and number of school buses the additional taxes will fund (s. 200.065(10)(a), F.S.).

- If a school district needs to amend the list of capital outlay projects it previously advertised or adopted, it must publish an Amended Notice of Tax for School Capital Outlay ad in conformity with s. 200.065(3), F.S. The school district must hold a public hearing to adopt the amended project list two to five days after the day the ad is first published (s. 200.065(10)(b), F.S.).

DAYS 31-34

Two to five days after publishing the ads for the tentative budget hearing, each school district holds a public hearing on the tentative budget and millage.

At this hearing, the school district adopts the tentative millage rates and tentative budget and publicly announces the percent, if any, by which the millage rates exceed the rolled-back rate.

DAY 35

August 4

Within 35 days of certification of value, each taxing authority tells the property appraiser the:
- Prior year millage rate
- Current year proposed millage rate
- Current year rolled-back rate (computed under s. 200.065, F.S.)
- Date, time, and meeting place of the final budget hearing for school districts

DAY 55

August 24

The property appraiser must mail the Notice of Proposed Property Taxes (TRIM notice) within 55 days after certification of value (ss. 200.069 and 200.065(2)(b), F.S.).
If the Department has issued a review notice under s. 193.1142, F.S., the property appraiser may not send the TRIM notice until the Department has approved the assessment roll.

| DAYS 65-80 | Within 65 to 80 days of certification of value, the school district will hold a public hearing on the final budget and millage rates. The TRIM notice publicizes this hearing. At this hearing, the school district:
  * Amends the tentatively adopted budget and millage rate and publicly announces the percent, if any, by which the re-computed millage exceeds the rolled-back rate
  * Adopts a final millage and budget

If the adopted millage rate is higher than the tentatively adopted rate on the TRIM notice, each taxpayer in the jurisdiction must receive notification of the increase by first class mail at the taxing authority's expense.

| Sept. 3 – 18 | For hearing dates with a July 1 certification:
  * Hold the hearing from September 3 to September 18.
  * Hold the hearing 65 to 80 days after the certification of value, Monday through Friday after 5:00 p.m. or any time on Saturday. Do not hold hearings on Sunday.
  * The county commission cannot schedule its hearings on the same day as a school district.
  * No taxing authority (except multi-county/water management districts) can hold a hearing on the same day as a school district or county commission.

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

| WITHIN THREE DAYS AFTER THE FINAL HEARING | Send the resolution or ordinance adopting the final millage rate to the property appraiser, the tax collector, and the Department.
  * The taxing authority can levy only millages approved by referendum until the governing board of the taxing authority approves the resolution or ordinance to levy and submits it to the property appraiser and the tax collector.
When the property appraiser receives the resolution or ordinance, it is official notice of the millage rate the taxing authority approved (s. 200.065(4), F.S.).

Before the extension of the rolls, the property appraiser notifies each taxing authority of any aggregate change in the assessment roll from the preliminary roll. This will include changes that result in actions by the value adjustment board or from the correction of errors in the assessment roll.

### WITHIN THREE DAYS AFTER RECEIPT OF CERTIFICATION

Within three days after receiving *Certification of Final Taxable Value* (Form DR-422) and, if applicable, *Certification of Final Voted Debt Millage* (Form DR-422DEBT), the school district must complete and certify its final millages to the property appraiser.

### WITHIN 30 DAYS OF THE FINAL HEARING

Within 30 days of adopting the millage and budget ordinances or resolutions, each school district certifies that it has complied with ch. 200, F.S., to the Department.

Do not delay in submitting the TRIM compliance package. It is due within 30 days of the final hearing. When you receive Form DR-422, complete the form, certify the final millage to the property appraiser, and send a copy to the Department.

If you have not received Form DR-422 when you send your *Certification of Compliance* (Form DR-487), indicate this information on Form DR-487. Once you receive Form DR-422, complete and return it to the property appraiser and send a copy to the Department.

Please remember the requirement to post the final adopted budget on the taxing authority’s official website is within 30 days of adoption. Refer to s. 1011.03, F.S., for specific instructions regarding the posting of tentative and final budgets.
School District Certification Date Examples

<table>
<thead>
<tr>
<th>DAY</th>
<th>SUBMITS PROPOSED BUDGET</th>
<th>TENTATIVE ADVERTISEMENT</th>
<th>DR-420S</th>
<th>TRIM NOTICE MAILED</th>
<th>PETITION</th>
<th>SCHOOL DISTRICT'S FINAL HEARING</th>
</tr>
</thead>
<tbody>
<tr>
<td>JULY 1</td>
<td>7/24</td>
<td>7/29</td>
<td>8/4</td>
<td>8/24</td>
<td>9/18</td>
<td>9/3</td>
</tr>
<tr>
<td>JULY 2</td>
<td>7/25</td>
<td>7/30</td>
<td>8/5</td>
<td>8/25</td>
<td>9/19</td>
<td>9/4</td>
</tr>
<tr>
<td>JULY 3</td>
<td>7/26</td>
<td>7/31</td>
<td>8/6</td>
<td>8/26</td>
<td>9/20</td>
<td>9/5</td>
</tr>
<tr>
<td>JULY 4</td>
<td>7/27</td>
<td>8/1</td>
<td>8/7</td>
<td>8/27</td>
<td>9/21</td>
<td>9/6</td>
</tr>
<tr>
<td>JULY 5</td>
<td>7/28</td>
<td>8/2</td>
<td>8/8</td>
<td>8/28</td>
<td>9/22</td>
<td>9/7</td>
</tr>
<tr>
<td>JULY 6</td>
<td>7/29</td>
<td>8/3</td>
<td>8/9</td>
<td>8/29</td>
<td>9/23</td>
<td>9/8</td>
</tr>
<tr>
<td>JULY 7</td>
<td>7/30</td>
<td>8/4</td>
<td>8/10</td>
<td>8/30</td>
<td>9/24</td>
<td>9/9</td>
</tr>
<tr>
<td>JULY 8</td>
<td>7/31</td>
<td>8/5</td>
<td>8/11</td>
<td>8/31</td>
<td>9/25</td>
<td>9/10</td>
</tr>
<tr>
<td>JULY 9</td>
<td>8/1</td>
<td>8/6</td>
<td>8/12</td>
<td>9/1</td>
<td>9/26</td>
<td>9/11</td>
</tr>
<tr>
<td>JULY 10</td>
<td>8/2</td>
<td>8/7</td>
<td>8/13</td>
<td>9/2</td>
<td>9/27</td>
<td>9/12</td>
</tr>
<tr>
<td>JULY 11</td>
<td>8/3</td>
<td>8/8</td>
<td>8/14</td>
<td>9/3</td>
<td>9/28</td>
<td>9/13</td>
</tr>
<tr>
<td>JULY 12</td>
<td>8/4</td>
<td>8/9</td>
<td>8/15</td>
<td>9/4</td>
<td>9/29</td>
<td>9/14</td>
</tr>
<tr>
<td>JULY 13</td>
<td>8/5</td>
<td>8/10</td>
<td>8/16</td>
<td>9/5</td>
<td>9/30</td>
<td>9/15</td>
</tr>
<tr>
<td>JULY 14</td>
<td>8/6</td>
<td>8/11</td>
<td>8/17</td>
<td>9/6</td>
<td>10/1</td>
<td>9/16</td>
</tr>
<tr>
<td>JULY 15</td>
<td>8/7</td>
<td>8/12</td>
<td>8/18</td>
<td>9/7</td>
<td>10/2</td>
<td>9/17</td>
</tr>
<tr>
<td>JULY 16</td>
<td>8/8</td>
<td>8/13</td>
<td>8/19</td>
<td>9/8</td>
<td>10/3</td>
<td>9/18</td>
</tr>
<tr>
<td>JULY 17</td>
<td>8/9</td>
<td>8/14</td>
<td>8/20</td>
<td>9/9</td>
<td>10/4</td>
<td>9/19</td>
</tr>
<tr>
<td>JULY 18</td>
<td>8/10</td>
<td>8/15</td>
<td>8/21</td>
<td>9/10</td>
<td>10/5</td>
<td>9/20</td>
</tr>
<tr>
<td>JULY 19</td>
<td>8/11</td>
<td>8/16</td>
<td>8/22</td>
<td>9/11</td>
<td>10/6</td>
<td>9/21</td>
</tr>
<tr>
<td>JULY 20</td>
<td>8/12</td>
<td>8/17</td>
<td>8/23</td>
<td>9/12</td>
<td>10/7</td>
<td>9/22</td>
</tr>
<tr>
<td>JULY 21</td>
<td>8/13</td>
<td>8/18</td>
<td>8/24</td>
<td>9/13</td>
<td>10/8</td>
<td>9/23</td>
</tr>
<tr>
<td>JULY 22</td>
<td>8/14</td>
<td>8/19</td>
<td>8/25</td>
<td>9/14</td>
<td>10/9</td>
<td>9/24</td>
</tr>
<tr>
<td>JULY 23</td>
<td>8/15</td>
<td>8/20</td>
<td>8/26</td>
<td>9/15</td>
<td>10/10</td>
<td>9/25</td>
</tr>
<tr>
<td>JULY 24</td>
<td>8/16</td>
<td>8/21</td>
<td>8/27</td>
<td>9/16</td>
<td>10/11</td>
<td>9/26</td>
</tr>
<tr>
<td>JULY 25</td>
<td>8/17</td>
<td>8/22</td>
<td>8/28</td>
<td>9/17</td>
<td>10/12</td>
<td>9/27</td>
</tr>
<tr>
<td>JULY 26</td>
<td>8/18</td>
<td>8/23</td>
<td>8/29</td>
<td>9/18</td>
<td>10/13</td>
<td>9/28</td>
</tr>
<tr>
<td>JULY 27</td>
<td>8/19</td>
<td>8/24</td>
<td>8/30</td>
<td>9/19</td>
<td>10/14</td>
<td>9/29</td>
</tr>
<tr>
<td>JULY 28</td>
<td>8/20</td>
<td>8/25</td>
<td>8/31</td>
<td>9/20</td>
<td>10/15</td>
<td>9/30</td>
</tr>
<tr>
<td>JULY 29</td>
<td>8/21</td>
<td>8/26</td>
<td>9/1</td>
<td>9/21</td>
<td>10/16</td>
<td>10/1</td>
</tr>
<tr>
<td>JULY 30</td>
<td>8/22</td>
<td>8/27</td>
<td>9/2</td>
<td>9/22</td>
<td>10/17</td>
<td>10/2</td>
</tr>
<tr>
<td>JULY 31</td>
<td>8/23</td>
<td>8/28</td>
<td>9/3</td>
<td>9/23</td>
<td>10/18</td>
<td>10/3</td>
</tr>
</tbody>
</table>

Shortened Time Period

| JUNE 23 | 7/16 | 7/21 | 7/27 | 8/16 | 9/10 | 8/26 | 9/10 |

* Typical Date of Certification = July 1
Day 1 of TRIM is July 1 or date of certification, whichever is later.
## Certification Forms

**Example: Certification of School Taxable Value, Completed Current Year (Form DR-420S)**

### CERTIFICATION OF SCHOOL TAXABLE VALUE

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

**Name of School District:**
Florida County School District - Example 2

**SECTION I: COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT**

1. Current year taxable value of real property for operating purposes $4,995,085,475 (1)
2. Current year taxable value of personal property for operating purposes $802,235,640 (2)
3. Current year taxable value of centrally assessed property for operating purposes $39,245,230 (3)
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3) $5,836,666,345 (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.) $165,230,350 (5)
6. Current year adjusted taxable value (Line 4 minus Line 5) $5,671,435,995 (6)
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series $5,685,155,725 (7)

---

**Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(6), Article VII, State Constitution? (If yes, complete and attach form DR-402DEBT, Certification of Voted Debt Millage.)**

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

---

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

**Signature of Property Appraiser:**

**Date:**

**SECTION II: COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount (per $1,000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>9. Prior year state law millage levy: Required Local Effort (RE) (sum of previous year’s RE and prior period funding adjustment)</td>
<td>6.5090</td>
</tr>
<tr>
<td>10. Prior year local board millage levy (All discretionary millages)</td>
<td>2.7600</td>
</tr>
<tr>
<td>11. Prior year state law proceeds (Line 9 multiplied by Line 7, divided by 1,000)</td>
<td>37,007,282 (11)</td>
</tr>
<tr>
<td>12. Prior year local board proceeds (Line 10 multiplied by Line 7, divided by 1,000)</td>
<td>15,692,134 (12)</td>
</tr>
<tr>
<td>13. Prior year total state law and local board proceeds (Line 11 plus Line 12)</td>
<td>52,699,416 (13)</td>
</tr>
<tr>
<td>14. Current year state law rolled-back rate (Line 11 divided by Line 6, multiplied by 1,000)</td>
<td>6.5250 per $1,000 (14)</td>
</tr>
<tr>
<td>15. Current year local board rolled-back rate (Line 12 divided by Line 6, multiplied by 1,000)</td>
<td>2.7668 per $1,000 (15)</td>
</tr>
<tr>
<td>16. Current year proposed state law millage rate (sum of RE and prior period funding adjustment)</td>
<td>6.6230 per $1,000 (16)</td>
</tr>
</tbody>
</table>

**17. A. Capital Outlay**

<table>
<thead>
<tr>
<th>Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.5000</td>
<td>7,480</td>
</tr>
</tbody>
</table>

**B. Discretionary Operating**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,500</td>
</tr>
</tbody>
</table>

**C. Discretionary Capital Improvement**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,500</td>
</tr>
</tbody>
</table>

**D. Use only with instructions from the Department of Revenue**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,620</td>
</tr>
</tbody>
</table>

**E. Additional Voted Millage**

<table>
<thead>
<tr>
<th>Amount (per $1,000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.7600</td>
</tr>
</tbody>
</table>

Continued on page 2
<table>
<thead>
<tr>
<th>Name of School District</th>
<th>Florida County School District</th>
</tr>
</thead>
<tbody>
<tr>
<td>18. Current year state law proceeds (Line 16 multiplied by Line 4, divided by 1,000)</td>
<td>$38,657,566 (18)</td>
</tr>
<tr>
<td>19. Current year local board proceeds (Line 17 multiplied by Line 4, divided by 1,000)</td>
<td>$16,109,751 (19)</td>
</tr>
<tr>
<td>20. Current year total state law and local board proceeds (Line 18 plus Line 19)</td>
<td>$54,767,317 (20)</td>
</tr>
<tr>
<td>21. Current year proposed state law rate as percent change of state law rolled-back rate (Line 16 divided by Line 14, minus 1, multiplied by 100)</td>
<td>1.50% (21)</td>
</tr>
<tr>
<td>22. Current year total proposed rate as a percent change of rolled-back rate (((Line 16 plus Line 17) divided by (Line 14 plus Line 15)), minus 1), multiplied by 100</td>
<td>.98% (22)</td>
</tr>
</tbody>
</table>

**Final public budget hearing**

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

---

**Taxing Authority Certification**

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

**Signature of Chief Administrative Officer:**

**Date:**

**Title:**

**Contact Name And Contact Title:**

**Mailing Address:**

**Physical Address:**

**City, State, Zip:**

**Phone Number:**

**Fax Number:**

Continued on page 3
INSTRUCTIONS

Section I: Property Appraiser

Complete Section I, Lines 1 through 8 for the school district in the county.

Line 8
Check “Yes” if the school district 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 Form DR-420DEBT. Do not complete a separate DR-420S for these levies.

Send a copy to the school district and keep a copy. When the school district returns the DR-420S and any accompanying form(s), immediately send the originals to:

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

Section II: School Districts

Complete Section II. Keep one copy. Return the original and one copy to the property appraiser with any applicable forms. Also, send one copy of forms to the tax collector.

Line 9
Include the sum of the previous year’s Required Local Effort and the prior period funding adjustment as certified by the Commissioner of Education.

Line 16
Current year tentatively adopted Required Local Effort millage rate; show the sum of the Required Local Effort and prior period funding adjustment as certified by the Commissioner of Education.

Line 17
Current year tentatively adopted Local Board millage rate; show the total Local Board millage rate on Line 17 A-E. Separate the Local Board millage rate into the individual categories as follows:

<table>
<thead>
<tr>
<th>Type of Millage</th>
<th>Statutory Authority</th>
<th>Maximum Millage</th>
<th>Uses</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Capital Outlay</td>
<td>S.1011.71(2), F.S.</td>
<td>1.500</td>
<td>Discretionary local capital improvements.</td>
</tr>
<tr>
<td>B. Discretionary Operating</td>
<td>S.1011.71(1), F.S.</td>
<td>.748</td>
<td>Non-voted current year discretionary operating.</td>
</tr>
<tr>
<td>C. Discretionary Capital Improvement</td>
<td>S.1011.71(3)(a), F.S.</td>
<td>.250</td>
<td>Lease purchase payments or critical fixed capital outlay in addition to the 1.500 mills for capital outlay. Levying Discretionary Capital Improvement reduces the Discretionary Operating mills by the same amount. Use only with instructions from the Department of Revenue.</td>
</tr>
<tr>
<td>D.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E. Additional Voted Millage</td>
<td>S.1011.73(1), F.S.</td>
<td>Voted Levy</td>
<td>Additional voted millage for operating or capital not to exceed 2 years, or additional voted millage for operating not to exceed 4 years.</td>
</tr>
</tbody>
</table>
## Current Year Certification of School Taxable Value Spreadsheet

<table>
<thead>
<tr>
<th>SCHOOL CERTIFICATION OF TAXABLE VALUE</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Select Year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Select School District</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Year Taxable Value of Real Property for Operating Purposes</td>
<td>(1) $</td>
<td>4,955,685,475</td>
</tr>
<tr>
<td>Current Year Taxable Value of Personal Property for Operating Purposes</td>
<td>(2) $</td>
<td>801,235,640</td>
</tr>
<tr>
<td>Current Yr T V of Centrally Assessed Property for Operating Purposes</td>
<td>(3) $</td>
<td>39,645,230</td>
</tr>
<tr>
<td>Current Yr Gross T V for Operating Purposes (Lm. 1 + In. 2 + In. 3)</td>
<td>(4) $</td>
<td>5,836,866,345</td>
</tr>
<tr>
<td>Current Year Taxable Value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, revaluations, and tangible personal property value in excess of 115% of the previous year’s value. Subtract deletions.)</td>
<td>(5) $</td>
<td>165,230,550</td>
</tr>
<tr>
<td>Prior Year Adjusted Taxable Value (In. 4 - In. 5)</td>
<td>(6) $</td>
<td>5,671,635,795</td>
</tr>
<tr>
<td>Prior Year FINAL Gross Taxable Value</td>
<td>(7) $</td>
<td>5,685,555,725</td>
</tr>
<tr>
<td>Prior Year State Law Millage Levy (sum of previous year’s RLE and prior period adjustment)</td>
<td>(8) $</td>
<td>0</td>
</tr>
<tr>
<td>Prior Year Local Board Millage Levy (All Discretionary Millages)</td>
<td>(9) $</td>
<td>6,5090</td>
</tr>
<tr>
<td>Prior Year State Law Proceeds (In. 7 x In. 9) / 1000</td>
<td>(10) $</td>
<td>2,7600</td>
</tr>
<tr>
<td>Prior Year Local Board Proceeds (In. 7 x In. 10) / 1000</td>
<td>(11) $</td>
<td>37,007,382</td>
</tr>
<tr>
<td>Prior Year Total State Law &amp; Local Board Proceeds (In. 11 + In. 12)</td>
<td>(12) $</td>
<td>15,692,134</td>
</tr>
<tr>
<td>Current Year State Law Rolled-Back Rate (In. 11 + In. 6) x 1000</td>
<td>(13) $</td>
<td>52,899,431</td>
</tr>
<tr>
<td>Current Year Local Board Rolled-Back Rate (In. 12 + In. 6) x 1000</td>
<td>(14) $</td>
<td>6,5250</td>
</tr>
<tr>
<td>Current Yr Proposed State Law Millage Rate (sum of RLE and prior period adjustment)</td>
<td>(15) $</td>
<td>2,7688</td>
</tr>
<tr>
<td>Current Yr Proposed Local Board Millage Rate</td>
<td>(16) $</td>
<td>6,6230</td>
</tr>
<tr>
<td>Current Yr State Law Proceeds (In. 16 x In. 16) / 1000</td>
<td>(17) $</td>
<td>38,657,566</td>
</tr>
<tr>
<td>Current Year Local Board Proceeds (In. 16 x In. 17) / 1000</td>
<td>(18) $</td>
<td>14,650,535</td>
</tr>
<tr>
<td>Current Yr Total State Law &amp; Local Board Proceeds (In. 18 + In. 19)</td>
<td>(19) $</td>
<td>53,308,100</td>
</tr>
<tr>
<td>Current Yr Prop State Law Rate as % Change of State Law RBR (ln. 18 x ln. 14 -1) x 100</td>
<td>(20)</td>
<td>1.50</td>
</tr>
<tr>
<td>Current Year Total Proposed Rate as % Change of RBR (ln. 16 + In. 17) + (ln. 14 + In. 15) -1) x 100</td>
<td>(21)</td>
<td>-1.71</td>
</tr>
<tr>
<td>Capital Outlay :</td>
<td>$5,836,866,345</td>
<td>0.2300</td>
</tr>
<tr>
<td>Discretionary Operating:</td>
<td>$5,836,866,345</td>
<td>0.2300</td>
</tr>
<tr>
<td>Discretionary Capital Improvement:</td>
<td>$5,836,866,345</td>
<td>0.2300</td>
</tr>
<tr>
<td>Use only with instructions from the Department of Revenue</td>
<td>$5,836,866,345</td>
<td>0.2300</td>
</tr>
<tr>
<td>Additional Voted Millage :</td>
<td>$5,836,866,345</td>
<td>0.2300</td>
</tr>
</tbody>
</table>

| RLE + Discretionary Operating + Disc. Capital Imprv + Additional Voted Millage | 7,6330 |

<table>
<thead>
<tr>
<th>Millage Line 4</th>
<th>56% Proceeds</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Law (RLE)</td>
<td>6,6230 $ 5,836,866,345</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>1.5000 $ 5,836,866,345</td>
</tr>
<tr>
<td>Discretionary Operating</td>
<td>0.4990 $ 5,836,866,345</td>
</tr>
<tr>
<td>Discretionary Capital Improvement</td>
<td>0.2500 $ 5,836,866,345</td>
</tr>
<tr>
<td>Additional Voted Millage</td>
<td>0.2620 $ 5,836,866,345</td>
</tr>
<tr>
<td>Total</td>
<td>9,1330 $ 5,836,866,345</td>
</tr>
</tbody>
</table>
**Example: Certification of School Taxable Value, Completed Prior Year (Form DR-420S)**

**CERTIFICATION OF SCHOOL TAXABLE VALUE**

<table>
<thead>
<tr>
<th>Year :</th>
<th>County :</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of School District :</td>
<td>Florida County School District - Prior Year</td>
</tr>
</tbody>
</table>

**SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Current year taxable value of real property for operating purposes</td>
<td>$4,995,985,475</td>
</tr>
<tr>
<td>2. Current year taxable value of personal property for operating purposes</td>
<td>$801,235,640</td>
</tr>
<tr>
<td>3. Current year taxable value of centrally assessed property for operating purposes</td>
<td>$39,645,230</td>
</tr>
<tr>
<td>4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)</td>
<td>$5,836,866,345</td>
</tr>
<tr>
<td>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.)</td>
<td>$165,230,550</td>
</tr>
<tr>
<td>6. Current year adjusted taxable value (Line 4 minus Line 5)</td>
<td>$5,671,635,795</td>
</tr>
<tr>
<td>7. Prior year FINAL gross taxable value from prior year applicable Form DR-420S Series</td>
<td>$5,685,555,725</td>
</tr>
<tr>
<td>8. Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(9), Article VII, State Constitution? (If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**SIGN HERE**

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

Signature of Property Appraiser:  
Date:  

**SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER**

Local board millage includes discretionary and capital outlay.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>9. Prior year state law millage levy: Required Local Effort (RLE) (Sum of previous year's RLE and prior period funding adjustment)</td>
<td>6.5090 per $1,000</td>
</tr>
<tr>
<td>10. Prior year local board millage levy (All discretionary millages)</td>
<td>2.7600 per $1,000</td>
</tr>
<tr>
<td>11. Prior year state law proceeds (Line 9 multiplied by Line 7, divided by 1,000)</td>
<td>$37,007,282</td>
</tr>
<tr>
<td>12. Prior year local board proceeds (Line 10 multiplied by Line 7, divided by 1,000)</td>
<td>$15,692,134</td>
</tr>
<tr>
<td>13. Prior year total state law and local board proceeds (Line 11 plus Line 12)</td>
<td>$52,699,416</td>
</tr>
<tr>
<td>14. Current year state law rolled-back rate (Line 11 divided by Line 6, multiplied by 1,000)</td>
<td>6.5250 per $1,000</td>
</tr>
<tr>
<td>15. Current year local board rolled-back rate (Line 12 divided by Line 6, multiplied by 1,000)</td>
<td>2.7668 per $1,000</td>
</tr>
<tr>
<td>16. Current year proposed state law millage rate (Sum of RLE and prior period funding adjustment)</td>
<td>6.6230 per $1,000</td>
</tr>
</tbody>
</table>
| 17. A. Capital Outlay 1,5000  
B. Discretionary Operating .4980  
C. Discretionary Capital Improvement .2500  
D. Use only with instructions from the Department of Revenue .2620  
E. Additional Voted Millage  | Current year proposed local board millage rate (17A plus 17B, plus 17C, plus 17D, plus 17E) | 2.5100 per $1,000 |

Continued on page 2
<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>18.</td>
<td>Current year state law proceeds ( \text{Line 16 multiplied by Line 4, divided by 1,000} )</td>
<td>$38,657,566</td>
</tr>
<tr>
<td>19.</td>
<td>Current year local board proceeds ( \text{Line 17 multiplied by Line 4, divided by 1,000} )</td>
<td>$14,650,535</td>
</tr>
<tr>
<td>20.</td>
<td>Current year total state law and local board proceeds ( \text{Line 18 plus Line 19} )</td>
<td>$53,308,100</td>
</tr>
<tr>
<td>21.</td>
<td>Current year proposed state law rate as percent change of state law rolled-back rate ( \frac{\text{Line 16 divided by Line 14, minus 1, multiplied by 100}}{} )</td>
<td>1.50%</td>
</tr>
<tr>
<td>22.</td>
<td>Current year total proposed rate as a percent change of rolled-back rate ( \frac{\text{Line 16 plus Line 17 divided by Line 14 plus Line 15, minus 1, multiplied by 100}}{} )</td>
<td>-1.71%</td>
</tr>
</tbody>
</table>

**Final public budget hearing**

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

**Taxing Authority Certification**

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

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

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

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

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

Continued on page 3
INSTRUCTIONS

Section I: Property Appraiser

Complete Section I, Lines 1 through 8 for the school district in the county.

Line 8
Check “Yes” if the school district 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 Form DR-420DEBT. Do not complete a separate DR-420S for these levies.

Send a copy to the school district and keep a copy. When the school district returns the DR-420S and any accompanying form(s), immediately send the originals to:

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

Section II: School Districts

Complete Section II. Keep one copy. Return the original and one copy to the property appraiser with any applicable forms. Also, send one copy of forms to the tax collector.

Line 9
Include the sum of the previous year’s Required Local Effort and the prior period funding adjustment as certified by the Commissioner of Education.

Line 16
Current year tentatively adopted Required Local Effort millage rate; show the sum of the Required Local Effort and prior period funding adjustment as certified by the Commissioner of Education.

Line 17
Current year tentatively adopted Local Board millage rate; show the total Local Board millage rate on Line 17 A-E. Separate the Local Board millage rate into the individual categories as follows:

<table>
<thead>
<tr>
<th>Type of Millage</th>
<th>Statutory Authority</th>
<th>Maximum Millage</th>
<th>Uses</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Capital Outlay</td>
<td>S.1011.71(2), F.S.</td>
<td>1.500</td>
<td>Discretionary local capital improvements.</td>
</tr>
<tr>
<td>B. Discretionary Operating</td>
<td>S.1011.71(1), F.S.</td>
<td>.748</td>
<td>Non-voted current year discretionary operating.</td>
</tr>
<tr>
<td>C. Discretionary Capital Improvement</td>
<td>S.1011.71(3)(a), F.S.</td>
<td>.250</td>
<td>Lease purchase payments or critical fixed capital outlay in addition to the 1.500 mills for capital outlay. Levying Discretionary Capital Improvement reduces the Discretionary Operating mills by the same amount. Use only with instructions from the Department of Revenue.</td>
</tr>
<tr>
<td>D.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E. Additional Voted Millage</td>
<td>S.1011.73(1), F.S. S.1011.73(2), F.S.</td>
<td>Voted Levy</td>
<td>Additional voted millage for operating or capital not to exceed 2 years; or additional voted millage for operating not to exceed 4 years.</td>
</tr>
</tbody>
</table>

All TRIM forms for taxing authorities are available on our website at http://floridairevenue.com/property/Pages/TRIM.aspx
<table>
<thead>
<tr>
<th>Select Number</th>
<th>Select School District</th>
<th>SCHOOL CERTIFICATION OF TAXABLE VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Year Taxable Value of Real Property for Operating Purposes</td>
<td>(1) $</td>
<td>4,995,985.475</td>
</tr>
<tr>
<td>Current Year Taxable Value of Personal Property for Operating Purposes</td>
<td>(2) $</td>
<td>801,235.840</td>
</tr>
<tr>
<td>Current Year Taxable Value of Centrally Assessed Property for Operating Purposes</td>
<td>(3) $</td>
<td>39,945.230</td>
</tr>
<tr>
<td>Current Year Gross Taxable Value for Operating Purposes (1) + (2) + (3)</td>
<td>(4) $</td>
<td>5,836,666.345</td>
</tr>
<tr>
<td>Current Year Net New Taxable Value (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.)</td>
<td>(5) $</td>
<td>165,230.550</td>
</tr>
<tr>
<td>Current Year Adjusted Taxable Value (4) - (5)</td>
<td>(6) $</td>
<td>5,671,435.795</td>
</tr>
<tr>
<td>Prior Year FINAL Gross Taxable Value</td>
<td>(7) $</td>
<td>5,665,555.725</td>
</tr>
<tr>
<td>Prior Year State Law Millage Levy (sum of previous year's RLE and prior period adjustment)</td>
<td>(8) Y</td>
<td></td>
</tr>
<tr>
<td>Prior Year Local Board Millage Levy (All Discretionary Millages)</td>
<td>(9)</td>
<td>6,5090</td>
</tr>
<tr>
<td>Prior Year State Law Proceeds ([9] x (7)) = 1000</td>
<td>(10)</td>
<td>2,7860</td>
</tr>
<tr>
<td>Prior Year Local Board Proceeds ([10] x (7)) = 1000</td>
<td>(11) $</td>
<td>37,007.282</td>
</tr>
<tr>
<td>Prior Year Total State Law &amp; Local Board Proceeds ([11] + (12))</td>
<td>(12) $</td>
<td>15,692.134</td>
</tr>
<tr>
<td>Current Year State Law Rolled-Back Rate ([11] + (6)) x 1000</td>
<td>(13) $</td>
<td>52,699.416</td>
</tr>
<tr>
<td>Current Year Local Board Rolled-Back Rate ([12] + (6)) x 1000</td>
<td>(14) $</td>
<td>6,2520</td>
</tr>
<tr>
<td>Current Year Proposed State Law Millage Rate (sum of RLE and prior period adjustment)</td>
<td>(15)</td>
<td>2,768</td>
</tr>
<tr>
<td>Capital Outlay:</td>
<td>Discretionary Operating:</td>
<td>Discretionary Capital Improvement:</td>
</tr>
<tr>
<td>1,500</td>
<td>0.4980</td>
<td>0.2500</td>
</tr>
<tr>
<td>Current Year Proposed Local Board Millage Rate</td>
<td>(16)</td>
<td>2.5100</td>
</tr>
<tr>
<td>Current Year State Law Proceeds ([16] x (4)) + 1000</td>
<td>(17)</td>
<td>38,657.566</td>
</tr>
<tr>
<td>Current Year Local Board Proceeds ([17] x (4)) + 1000</td>
<td>(18) $</td>
<td>14,650.535</td>
</tr>
<tr>
<td>Current Year Total State Law &amp; Local Board Proceeds ([16] + (17))</td>
<td>(19) $</td>
<td>53,308.100</td>
</tr>
<tr>
<td>Current Year Proposed State Law Rate as % Change of State Law Rolled-Back Rate ([16] + (17)) x 100</td>
<td>(20)</td>
<td>1.50%</td>
</tr>
<tr>
<td>Current Year Proposed State Law Rate as % Change of Rolled-Back Rate ([16] + (17)) = ([16] + (15)) - 1 x 100</td>
<td>(21)</td>
<td>-1.71%</td>
</tr>
</tbody>
</table>
Certification of Voted Debt Millage (Form DR-420DEBT)

CERTIFICATION OF VOTED DEBT MILLAGE

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

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

<table>
<thead>
<tr>
<th>Levy Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

SECTION I: COMPLETED BY PROPERTY APPRAISER

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Current year taxable value of real property for operating purposes</td>
<td>$</td>
</tr>
<tr>
<td>2</td>
<td>Current year taxable value of personal property for operating purposes</td>
<td>$</td>
</tr>
<tr>
<td>3</td>
<td>Current year taxable value of centrally assessed property for operating purposes</td>
<td>$</td>
</tr>
<tr>
<td>4</td>
<td>Current year gross taxable value for operating purposes</td>
<td>$</td>
</tr>
</tbody>
</table>

SIGN HERE

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

Signature of Property Appraiser:

Date:

SECTION II: COMPLETED BY TAXING AUTHORITY

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Current year proposed voted debt millage rate</td>
<td>per $1,000</td>
</tr>
<tr>
<td>6</td>
<td>Current year proposed millage voted for 2 years or less under s. 9(b) Article VII, State Constitution</td>
<td>per $1,000</td>
</tr>
</tbody>
</table>

SIGN HERE

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

Signature of Chief Administrative Officer:

Date:

**INSTRUCTIONS**

Property appraisers must complete and sign Section I of this form with the DR-420, Certification of Taxable Value, and DR-420S, Certification of School Taxable Value, and provide it to all taxing authorities levying a
- Voted debt service millage levied under Section 12, Article VII of the State Constitution or
- Millage voted for two years or less under s. 9(b), Article VII of the State Constitution

Section I: Property Appraiser

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

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

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

Section II: Taxing Authority

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

If a DR-420DEBT wasn't received for any
- Voted debt service millages or
- Millages voted for two years or less

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

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

All TRIM forms for taxing authorities are available on our website at [http://floridarevenue.com/property/Pages/TRIM.aspx](http://floridarevenue.com/property/Pages/TRIM.aspx)
**Certification of School Taxable Value Requirements**

Within 35 days of certification of value, each school district will provide the property appraiser its recomputed proposed millage rate (s. 200.065(2)(f) 2., F.S.).

- The property appraiser completes Section I of Form DR-420S and certifies it to each district school board.
- Day 1 of the TRIM timetable is July 1 or the date of certification, whichever is later.
- The school district completes Section II of Form DR-420S and returns it to the property appraiser within 35 days of certification.
- If the school district levies an additional millage under s. 1011.71, F.S., the school district must include the additional millage on line 17, Form DR-420S. The local board millage rate on line 17, Form DR-420S, will include the following millage rates:
  A. Capital outlay
  B. Discretionary operating
  C. Discretionary capital improvement
  D. Use only with instructions from the Department
  E. Additional voted millage
- The property appraiser mails a completed copy of Form DR-420S to the Department.
- Include a copy of Form DR-420S with the school district's *Certification of Compliance* (Form DR-487) to the Department.
- The school district is responsible for ensuring the accuracy of the school district's completed portion of Form DR-420S.
- Include the final hearing information, date, time, and meeting place on Form DR-420S.
- Final school district hearing dates (with July 1 certification) are from September 3 through September 18. Schedule the hearings after 5:00 p.m. on weekdays or anytime on Saturday. Do not hold hearings on Sunday.
- No other taxing authority can hold hearings on the same day as the school board's hearing.
- If a school district changes its hearing dates, other taxing authorities in the county may need to reschedule their hearing dates.
- If the date of the final hearing changes after you have submitted Form DR-420S, be sure to notify the property appraiser and the Department. If you do not notify them, other taxing authorities may have to amend their original TRIM notices.
- For each Form DR-420S the property appraiser certifies, there should be a *Certification of Final Taxable Value* (Form DR-422.)
Certification of Voted Debt Millage Requirements

The county property appraiser certifies Certification of Voted Debt Millage (Form DR-420DEBT) to school districts that levy a voted debt service millage. The property appraiser will initiate a separate DR-420DEBT for each voted debt service that the school district levies. A DR-422DEBT will follow to certify the final voted debt millage.

The property appraiser completes Section I of the DR-420DEBT, certifying the

- Current year taxable value of real property for operating purposes
- Current year taxable value of personal property for operating purposes
- Current year taxable value of centrally assessed property for operating purposes
- Current year gross taxable value for operating purposes

The school district completes Section II and certifies the proposed voted debt service millage to the property appraiser with Certification of School Taxable Value (Form DR-420S).
Notice of Proposed Property Taxes (Form DR-474)

Owner Name
Owner Address
Owner City, State

Legal Description of Property:

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

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

NOTICE OF PROPOSED PROPERTY TAXES

DO NOT PAY. THIS IS NOT A BILL

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

*SEE REVERSE SIDE FOR EXPLANATION
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.
## PROPERTY VALUATION

<table>
<thead>
<tr>
<th>Market Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

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

### Assessment Reductions

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

### Exemptions

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

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

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

Owner Name
Owner Address
Owner City, State

Legal Description of Property:

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

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

NOTICE OF PROPOSED PROPERTY TAXES

DO NOT PAY. THIS IS NOT A BILL

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

SEE REVERSE SIDE FOR EXPLANATION
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.
### PROPERTY VALUATION

<table>
<thead>
<tr>
<th>Market Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

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

### Assessment Reductions

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

*List each assessment reduction applicable to property.

### Exemptions

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

*List each exemption applicable to property.

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

If the property appraiser’s office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE __________ (date).
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 on non-homestead property are examples.
- Certain types of property, such as agricultural land and land used for conservation, are valued on their current use rather than their market value.
- Some reductions lower the assessed value only for levies of certain taxing authorities.

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

Exemptions:

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

Taxable Value:

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

NOTICE OF PROPOSED PROPERTY TAXES CORRECTION

The Notice of Proposed Property Taxes (TRIM Notice) for the (name of school district) indicated an incorrect public hearing date/time of _________________.

Corrected Date/Time Error

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

(DATE)

(TIME)

at

(MEETING PLACE)

The Notice of Proposed Property Taxes Correction ad must:

• Be a full 1/4 page of the newspaper
• Have a headline in a font no smaller than 18 point
• Not be published in the legal or classified section
• Be published in a newspaper of general interest and readership and general paid circulation in the county or in its geographically limited insert
• Not be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications
• Correct only the date and time error on the TRIM notice
• Be advertised by the property appraiser with the permission of the taxing authority affected by the error
• Be advertised at least 10 days before the public hearing

Hold the hearing after 5:00 p.m., Monday through Friday, anytime on Saturday, but never on Sunday.
Advertisements

Advertisement Size Requirements

<table>
<thead>
<tr>
<th>AD</th>
<th>REQUIREMENT</th>
<th>FLORIDA STATUTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notice of Proposed Tax Increase</td>
<td>At least 1/4 page of standard size or tabloid size newspaper; headline in at least 18 point type.</td>
<td>s. 200.065(3), F.S.</td>
</tr>
<tr>
<td>Notice of Budget Hearing</td>
<td>No size requirement</td>
<td>s. 200.065(3)(e), F.S.</td>
</tr>
<tr>
<td>Budget Summary</td>
<td>No size requirement</td>
<td>ss. 1011.03 and 200.065(3)(l), F.S.</td>
</tr>
<tr>
<td>Notice of Tax for School Capital Outlay</td>
<td>At least 1/4 page of standard size or tabloid size newspaper; headline in at least 18 point type</td>
<td>s. 200.065(3) and (10)(a), F.S.</td>
</tr>
<tr>
<td>Amended Notice of Tax for School Capital Outlay</td>
<td>At least 1/4 page of standard size or tabloid size newspaper; headline in at least 18 point type</td>
<td>s. 200.065(3) and (10)(b), F.S.</td>
</tr>
<tr>
<td>Notice of Continuation</td>
<td>No size requirement</td>
<td>s. 200.065(2)(e)2.</td>
</tr>
</tbody>
</table>

For each TRIM advertisement published, you must send:

- Proof of publication for each advertisement
- The entire page of the newspaper for TRIM advertisements

To eliminate advertising errors, which could result in additional advertising expense, we recommend that you:

- State all advertising requirements and special instructions to the newspaper in writing
- Proofread all advertisements before publication
- Establish a time frame for advertising well in advance. School districts advertising in a weekly or biweekly newspaper may encounter additional scheduling difficulties.
- Execute a contract with the newspaper and the school district
Memorandum to Newspaper

Month, Day, Year

MEMORANDUM:

TO: Display Advertising Manager
    Advertising Department
    Specific Newspaper

FROM: Superintendent of Schools
    Name of School District

RE: Newspaper Notice Requirements

_______________________________ is required by law to advertise (Name of taxing authority)
in a newspaper of general paid circulation in the county or in its a 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 of this memorandum to the above school district
taxing authority.

________________________________________
Signature of Display Advertising Manager

________________________________________
Date

Sincerely,

Superintendent of Schools

cc: Advertising Director
Attachments

(Not required by Florida Statutes. This is an example you may use stating your advertising
request to the newspaper.)
Notice of Proposed Tax Increase

Example: Newspaper Requirements

Please run the enclosed advertisements exactly as instructed.

The ____________________________ is required by law to advertise in a newspaper of general paid circulation in the county or in its geographically limited insert a notice of its intent to tentatively adopt a millage rate and budget. A public hearing to tentatively adopt the budget and adopt a millage rate will take place two to five days after the day the advertisement is first published.

1. To appear ________________, or as near to this date as possible.
   (First date ad can appear)
   However, in no event can 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 2 weeks after ad is published)

   Proof of publication should state each advertisement.

6. Both ads will run for one day only.

   Notice of Proposed Tax Increase Ad (example enclosed)
   a. Size requirement - a full 1/4 page of the newspaper
   b. Headline must be in a type no smaller than 18 point

   Budget Summary Ad (example enclosed)
   a. No size requirement
   b. Must appear adjacent to the Notice of Proposed Tax Increase

   If applicable, include the following newspaper requirements.

7. Notice of Tax for School Capital Outlay (example enclosed)
   a. Size requirement - a full 1/4 page
   b. Headline must be in a type no smaller than 18 point
   c. Must appear adjacent to the Notice of Proposed Tax Increase and Budget Summary ads

8. Amended Notice of Tax for School Capital Outlay (example enclosed)
   a. Size requirement - a full 1/4 page
   b. Headline must be in a type no smaller than 18 point
   c. Must appear adjacent to the Notice of Proposed Tax Increase and Budget Summary ads

(Not required by Florida Statutes. This is an example you may use stating your advertising request to the newspaper.)
Example: Proof of Publication

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

PROOF OF PUBLICATION
STATE OF FLORIDA
COUNTY OF ________________

Before the undersigned authority personally appeared ________________, who on oath says that he/she is ______________ of the ________________, a daily and Sunday newspaper, published at ______________ in ________________ County, Florida; that the attached copy of advertising for a Notice in the matter of NOTICE OF PROPOSED TAX INCREASE, BUDGET SUMMARY and NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY was published in said newspaper in the issues of ________________, (Month, Day, Year). Affiant further says that the said ________________ is a newspaper published at ________________ County, Florida, and that the said newspaper has heretofore been continuously published in said ________________ County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in ________________, in ________________ County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

_____________________________________

Sworn to and subscribed before _______day of ________________, A.D. ______ (Year)
Example: Notice of Proposed Tax Increase

- Include 100 percent of tax levies in the advertisement below.
- Advertise the Notice of Proposed Tax Increase if the current year total percent change of rolled-back rate (RBR) is greater than 0.00 (see Form DR-420S, line 22).

**NOTICE OF PROPOSED TAX INCREASE**

The ___(name of School District)___ will soon consider 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 ........................................... $___________
C. Actual property tax levy ........................................... $___________

**This year's proposed tax levy** ........................................... $___________

A portion of the tax levy is required under state law in order for the school board to receive $ (______) in state education grants. The required portion has (increased or decreased) by (______) percent, and represents approximately (______) of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on (date and time) at (meeting place).

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

Use this ad for school districts that have proposed a millage rate more than 100 percent of the rolled-back rate and have proposed to levy a non-voted millage more than the minimum amount required under ss. 1011.60 and 200.065(3)(c), F.S.

The Notice of Proposed Tax Increase ad must:

- Use 100 percent of tax levies
- Be a full 1/4 page of the newspaper
- Have an adjacent Budget Summary and a Notice of Capital Outlay ad, if applicable
- Not deviate from the specified language
- Be published in a newspaper of general paid circulation in the county or its geographically limited insert
- Not be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications
- Be advertised within 29 days of certification of taxable value

Hold the hearing two to five days after the ads appear in the newspaper.
**COMPLETED EXAMPLE: Notice of Proposed Tax Increase**

Include 100 percent of tax levies in the advertisement below.

---

![Image of the completed example](image.png)

---

Use the following to complete the *Notice of Proposed Tax Increase* advertisement.

**Last year’s property tax levy**

A. Prior year proposed RLE + Local Board Millage Rate x prior year line 4, Form DR-420S (prior year Form DR-420S, line 20).

B. Line A - line C = B

C. Current year Form DR-420S, line 13

**This year’s proposed tax levy**

Current year Form DR-420S, line 20

(#1) The Department of Education provides this amount.

(#2) Form DR-420S, line 21 determines increase/decrease.

(#3) Form DR-420S, line 21

(#4) Form DR-420S, \[\text{line 16 ÷ (line 16 + line 17)}\], rounded to the nearest tenth and stated in words.
Notice of Budget Hearing

Example: Newspaper Requirements

Please run the enclosed advertisements exactly as instructed.

The ____________________________is required by law to advertise
(Name of the School District)
in a newspaper of general paid circulation in the county or in its geographically limited insert. It is required to tentatively adopt a millage rate and budget. A public hearing to tentatively adopt the budget and adopt a millage rate will take place two to five days after the day the advertisement is first published.

1. To appear ____________________, or as near to this date as possible.
   (First date ad can appear)
   However, in no event will the ad appear after ________________________.
   (Latest date ad can appear)

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

3. The advertisements cannot be combined.

4. The advertisements must be adjacent.

5. Forward proof of publication for each advertisement and the entire page in which the ad appears, with your statement, by__________________________________.
   (No later than 2 weeks after ad is published)

   Proof of publication should state each advertisement.

6. Both ads will run for one day only.

   Notice of Budget Hearing Ad (example enclosed)
   a. No size requirement

   Budget Summary Ad (example enclosed)
   a. No size requirement
   b. Must appear adjacent to the Notice of Budget Hearing ad

   If applicable, include the following newspaper requirements.

7. Notice of Tax for School Capital Outlay (example enclosed)
   a. Size requirement - a full 1/4 page
   b. Headline must be no smaller than 18 point type
   c. Must appear adjacent to the Notice of Budget Hearing and Budget Summary ads

8. Amended Notice of Tax for School Capital Outlay (example enclosed)
   a. Size requirement - a full 1/4 page
   b. Headline must be no smaller than 18 point type
   c. Must appear adjacent to the Notice of Budget Hearing and Budget Summary ads

(Not required by Florida Statutes. This is an example you may use stating your advertising request to the newspaper.)
Example: Proof of Publication

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

PROOF OF PUBLICATION
STATE OF FLORIDA
COUNTY OF ________________

Before the undersigned authority personally appeared _______, who on oath says that he/she is _______________of the _________________________, a daily and Sunday newspaper, published at ________________________ in _________________ County, Florida; that the attached copy of advertising for a notice in the matter of NOTICE OF BUDGET HEARING, BUDGET SUMMARY and NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY was published in said newspaper in the issues of _____________ (Month, Day, Year). Affiant further says that the said __________________ is a newspaper published at, ________________________ in said __________________________ County, Florida, and that the said newspaper has heretofore been continuously published in said ________________ County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in ________________________, in ________________ County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

____________________________________

Sworn to and subscribed before ______day of ________________, A.D.____ (Year)

____________________________________
Example: *Notice of Budget Hearing*

**NOTICE OF BUDGET HEARING**

The *(name of school district)* will soon consider a budget for *(fiscal year)*. A public hearing to make a DECISION on the budget AND TAXES will be held on:

*(DATE)*

*(TIME)*

at

*(MEETING PLACE)*

Use this ad for school districts which have NOT proposed a millage rate in excess of 100 percent of the rolled-back rate (s. 200.065(3)(e), F.S.).

**The notice of budget hearing ad:**

- **Cannot** be in the legal or classified section
- Must have an adjacent *Budget Summary* ad and a *Notice of Capital Outlay* ad, if applicable
- **Cannot** deviate from the specified language
- Has no size requirements
- Must be published in a newspaper of general paid circulation in the county or its geographically limited insert
- **Cannot** 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 **29 days** of certification of taxable value.
- Hold the final hearing **two to five days** after the day the ads first appear in the newspaper.
Notice of Tax for School Capital Outlay

List specified projects below by priority within each category.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The (name of school district) will soon consider a measure to impose a (number) mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of (number) mills for operating expenses and is proposed solely at the discretion of the school board.

**THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE**

The capital outlay tax will generate approximately *** $ (amount) to be used for the following projects:

(List the categories in the following order using specific verbiage. Sample projects follow each category.)

CONSTRUCTION AND REMODELING
One (1) new elementary school

MAINTENANCE, RENOVATION, AND REPAIR
Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute
Roof repairs and replacement
Renovation and repair from hurricane damage

MOTOR VEHICLE PURCHASES (Specify number of buses)
Purchase of 40 school buses Purchase of maintenance vehicles
Lease of driver’s education vehicles Lease-purchase of security vehicles
Purchase of instructional materials delivery truck

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE
Purchase school furniture and equipment for new elementary school
Lease-purchase of new computers
Lease of tablets
Purchase software application for district-wide administration of personnel
Enterprise resource software acquired via license/maintenance fees or lease agreements

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT
Annual master lease payments for various facilities and renovations
Annual lease payment for qualified zone academy bonds for various facilities
Annual master lease payments for site purchases
Debt service on certificates of participation for 2 new elementary schools and 5 middle schools

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES
Rent on career education workshop
Leasing of educational and ancillary facilities and plants

PAYMENTS OF LOANS APPROVED PURSUANT TO SS. 1011.14 AND 1011.15, F.S.
Loan through Downtown Bank for land purchase for site of new elementary school

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS
Removal of hazardous waste

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT
Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES
Leasing of portable classrooms
PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S. 1011.71(2)(l), F.S. (Specify number of buses)
Contract with Student Busing Solutions for 15 buses offsetting the cost of transporting students

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER
Opening of one new elementary school

All concerned citizens are invited to a public hearing to be held on (*date and time*) at (*meeting place*). A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.
Notice of Tax for School Capital Outlay, Continued

*If the district school board is proposing to levy the same millage under s. 1011.71, F.S., which was levied last year, insert the words "continue to" before the word "impose" in the first sentence.

**Delete this sentence if advertising a budget hearing and not a Notice of Proposed Tax Increase.

***The amount cannot be less than 96 percent of ad valorem proceeds (s. 1011.62(4)(a), F.S.).

The Notice of Tax for School Capital Outlay must:

- Be a full 1/4 page of the newspaper
- Have the same advertising requirements as s. 200.065(3), F.S.
- Include the capital outlay millage under s. 1011.71(2), F.S., and local capital improvements millage under s. 1011.71(3), F.S.
- For charter school capital outlay projects, the school district should include only the categories authorized in law (s. 1013.62(4), F.S.) that the district’s charter schools have reported to the district as their planned expenditures. The governing board for each charter school must maintain a record of the specific projects that it will fund from its share of the funds s. 1011.71(2), F.S., authorizes, as s. 1013.62(4), F.S., provides.

For 96 percent calculations, use current year gross taxable value for operating purposes, DR-420S, line 4.
**Budget Summary Advertising Requirements**

The *Budget Summary* has no size requirement under ss. 1011.03 and 200.065(3)(l), F.S., but must:

- Have an adjacent 1/4 page *Notice of Proposed Tax Increase* or *Notice of Budget Hearing* advertisement
- Have an adjacent 1/4 page *Notice of Tax for School Capital Outlay* advertisement, if applicable
- Show all proposed millage rates applicable to the school district:
  - Required local effort (RLE), including prior period funding adjustment
  - Capital outlay
  - Discretionary operating
  - Discretionary capital improvement
  - Additional voted millage
  - Voted debt service
- Show all funds
- Have a balanced budget: balance all funds and the total of all funds
- Not be placed in the legal or classified section of the newspaper
- Include the statement below in **bold** if the percentage is greater than zero

**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.**

Calculation:

\[
[\text{(current year budget - prior year budget)} \div \text{prior year budget}] \times 100
\]
BUDGET SUMMARY

Current Fiscal Year

*THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of school district) ARE (percent rounded to one decimal) MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

PROPOSED MILLAGE LEVELS SUBJECT TO 10-MILL CAP:

<table>
<thead>
<tr>
<th>Required Local Effort (including Prior Period Funding Adjustment Millage)</th>
<th>Discretionary Operating</th>
<th>PROPOSED MILLAGE LEVELS NOT SUBJECT TO 10-MILL CAP:</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.3140</td>
<td>0.4980</td>
<td>Operating or Capital Not to Exceed 2 years</td>
</tr>
<tr>
<td>Local Capital Improvement (Capital Outlay)</td>
<td>Additional Millage Not to Exceed 4 Years</td>
<td>Debt Service</td>
</tr>
<tr>
<td>1.5000</td>
<td>0.0000</td>
<td>0.1600</td>
</tr>
<tr>
<td>Discretionary Capital Improvement</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0.2500</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

TOTAL SOURCES

<table>
<thead>
<tr>
<th>ESTIMATED REVENUES</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUND</td>
</tr>
<tr>
<td>---</td>
</tr>
<tr>
<td>Federal Sources</td>
</tr>
<tr>
<td>State Sources</td>
</tr>
<tr>
<td>Local Sources</td>
</tr>
<tr>
<td>TOTAL SOURCES</td>
</tr>
<tr>
<td>Transfers In</td>
</tr>
<tr>
<td>Fund Balances/Net Position</td>
</tr>
<tr>
<td>TOTAL REVENUES, TRANSFERS, AND FUND BALANCES/NET POSITION</td>
</tr>
</tbody>
</table>

APPROPRIATIONS EXPENDITURES:

<table>
<thead>
<tr>
<th>INSTRUCTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>11,520,757</td>
</tr>
<tr>
<td>Pupil Personnel Services</td>
</tr>
<tr>
<td>Instructional Media Services</td>
</tr>
<tr>
<td>Instructional and Curriculum Development Services</td>
</tr>
<tr>
<td>Instructional Staff Training Services</td>
</tr>
<tr>
<td>Instructional-Related Technology</td>
</tr>
<tr>
<td>School Board</td>
</tr>
<tr>
<td>475,907</td>
</tr>
<tr>
<td>General Administration</td>
</tr>
<tr>
<td>Facilities Acquisition and Construction</td>
</tr>
<tr>
<td>Fiscal Services</td>
</tr>
<tr>
<td>Food Services</td>
</tr>
<tr>
<td>Central Services</td>
</tr>
<tr>
<td>Pupil Transportation Services</td>
</tr>
<tr>
<td>Operation of Plant</td>
</tr>
<tr>
<td>Maintenance of Plant</td>
</tr>
<tr>
<td>Administrative Technology Services</td>
</tr>
<tr>
<td>Community Services</td>
</tr>
<tr>
<td>Community Services</td>
</tr>
<tr>
<td>Debt Services</td>
</tr>
<tr>
<td>TOTAL APPROPRIATIONS EXPENDITURES:</td>
</tr>
<tr>
<td>Transfers Out</td>
</tr>
<tr>
<td>Fund Balances/Net Position</td>
</tr>
<tr>
<td>TOTAL TRANSFERS AND FUND BALANCES/NET POSITION</td>
</tr>
</tbody>
</table>

The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.
Example: *Amended Notice of Tax for School Capital Outlay*

**AMENDED NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY**

The School Board of ___*(name)___* County will soon consider a measure to amend the use of property tax for the capital outlay projects previously advertised for the *(year)* to *(year)* school year.

**New projects to be funded:**
   (list of capital outlay projects within each category*)

**Amended projects to be funded:**
   (list of capital outlay projects within each category*)

**Projects to be deleted:**
   (list of capital outlay projects within each category*)

All concerned citizens are invited to a public hearing to be held on *(date and time)* at *(meeting place)*. A DECISION on the proposed amendment to the projects funded from CAPITAL OUTLAY TAXES will be made at this meeting.

*Categories are listed in the TRIM user guide.

**The Amended Notice of Tax for School Capital Outlay must:**

- Be published any time there is a proposed amendment to the previously advertised and adopted *Notice of Tax for School Capital Outlay*. Projects must appear under each category of new, amended, or deleted. You may omit categories and projects without a change (s. 200.065(10)(b), F.S.)
- Have the same advertising requirements as s. 200.065(3), F.S.
- Be a full 1/4 page of the newspaper

Hold the hearing two to five days after the advertisement appears in the newspaper. Hold the hearing after 5:00 p.m. Monday through Friday, anytime on Saturday, but never on Sunday.

Submit the full page of the newspaper and proof of publication to the Department of Revenue.
Example: Recessed Tentative Hearing

NOTICE OF CONTINUATION

The tentative budget hearing held on (Date of 1st Hearing) for the
(Name of School District) 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 paid circulation in the
county.
- The notice must state the time (after 5:00 p.m.), date, and address for the continuation of
the hearing.
- The notice cannot be in the legal notices or classified advertising section of the newspaper.
- The taxing authority must hold the continued hearing two to five days after the continuation
notice appears in the newspaper.
- The continuation notice does not require any accompanying ads.
- **Do not** adjourn the hearing. The hearing must be **recessed**.
- Include the entire newspaper page and the proof of publication for this advertisement in the
_Certification of Compliance_ (Form DR-487, TRIM package).
Example: Recessed Final Hearing

NOTICE OF CONTINUATION

The final budget hearing held on (Date of 1st Hearing) for the (Name of School District) 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 paid circulation in the county.
- The notice must state the time (after 5:00 p.m.), date, and address for the continuation of the hearing.
- The notice cannot be in the legal notices or classified advertising section of the newspaper.
- The taxing authority must hold the continued hearing two to five days after the continuation notice appears in the newspaper.
- The continuation notice does not require any accompanying ads.
- **Do not** adjourn the hearing. The hearing must be **recessed**.
- Include the entire newspaper page and the proof of publication for this advertisement in the *Certification of Compliance* (Form DR-487, TRIM package).
Hearing Requirements

Scheduling and Advertising

- Hold all hearings after 5:00 p.m., Monday through Friday, or anytime on Saturday. Do not hold hearings on Sunday (s. 200.065(2)(e) 2., F.S.).
- The board of county commissioners (BCC) must not schedule its hearings on days on which a school board has scheduled hearings (s. 200.065(2)(e) 2., F.S.).
- No other taxing authority in the county can schedule hearings on the days the BCC or school board have scheduled (s. 200.065(2)(e) 2., F.S.).

At the Hearing

- In the hearings, the first substantive issues to discuss are:
  a. The percentage increase in millage over the rolled-back rate needed to fund the budget, if any
  b. The reasons ad valorem tax revenues are increasing (s. 200.065(2)(e)1., F.S.).
- At all hearings, the governing body will hear comments about the proposed increase and discuss 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.
- The governing body will adopt its tentative or final millage rate before it adopts its tentative or final budget. Adopt the millage first. Adopt the budget second (s. 200.065(2)(e)1., F.S.).
- Calculate the ad valorem proceeds using at least 96 percent of the current year gross taxable value (s. 1011.62(4)(a), F.S.).
- Adopt the millage rate and the budget by separate votes at the final hearing. Adopt the millage rate first by resolution or ordinance. The resolution or ordinance must state the adopted millage rate and the percent, if any, by which it exceeds the rolled-back rate (ss. 200.065(2)(e)1. and 200.065(3)(l), F.S.).
- The millage rate the taxing authority adopted at the final budget hearing cannot be higher than the rate it tentatively adopted at the first hearing, unless the property appraiser sends each taxpayer a revised notice of proposed property taxes before the final hearing. The property appraiser prepares the notice at the school district’s expense and mails it 10 to 15 days before the final hearing (s. 200.065(2)(d), F.S.).
Final Resolution/Ordinance

- School districts forward the resolution or ordinance adopting the final millage to the property appraiser, tax collector, and the Department of Revenue within three days after the final budget hearing (s. 200.065(4), F.S.).
- When the property appraiser receives the resolution or ordinance, it is official notice of the millage rate the school district approved (s. 200.065(4), F.S.).
- The taxing authority may not levy a millage other than one approved by referendum until the school board approves the resolution or ordinance to levy and submits it promptly to the property appraiser and the tax collector (s. 200.065(4), F.S.).
- If the fall term for a school district begins before adoption of the final budget, the school district may spend money according to the adopted tentative budget until the school board adopts a final budget (s. 200.065(2)(g), F.S.).
Example: Resolution Adopting Tentative Millage Rates

Resolution Number 06-01

WHEREAS, the School Board of ________________ County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, ______ to June 30, _______; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the ________________ County School Board adopted the tentative millage rates for fiscal year __________ in the amounts of:

<table>
<thead>
<tr>
<th>Description</th>
<th>Tentative Millage Levy</th>
<th>Proposed Amount To Be Raised</th>
</tr>
</thead>
<tbody>
<tr>
<td>Required Local Effort Including</td>
<td>6.623</td>
<td>$ 37,111,263</td>
</tr>
<tr>
<td>Prior Period Funding Adjustment</td>
<td>1.500</td>
<td>$ 8,405,087</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>0.510</td>
<td>$ 2,857,730</td>
</tr>
<tr>
<td>Discretionary Operating</td>
<td>0.250</td>
<td>$ 1,400,848</td>
</tr>
<tr>
<td>Discretionary Capital Improvement</td>
<td>0.0</td>
<td>$</td>
</tr>
<tr>
<td>Additional Voted Millage</td>
<td>0.0</td>
<td>$</td>
</tr>
<tr>
<td>Debt</td>
<td>0.0</td>
<td>$</td>
</tr>
</tbody>
</table>

The total millage rate to be levied exceeds the roll-back rate by 0.98 percent.

NOW THEREFORE, BE IT RESOLVED:

That the ________________ County School Board, adopted each tentative millage rate for the fiscal year July 1, _______ to June 30, _______ on _______________ (date) by separate vote before adopting the tentative budget.

_____________________________________
Chairman
Example: Resolution Adopting Tentative Budget

Resolution Number 06-02

A RESOLUTION OF THE ________________ COUNTY SCHOOL BOARD ADOPTING THE
TENTATIVE BUDGET FOR FISCAL YEAR ________________.

WHEREAS, the School Board of ________________ County, Florida, did, pursuant to
Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget
for the fiscal year July 1, _______ to June 30, __________; and

WHEREAS, the ________________ County School Board set forth the appropriations and
revenue estimate for the budget for fiscal year ________________.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida
Statutes, the ________________ County School Board adopted the tentative millage rates and
the budget in amount of $____________ for the fiscal year ________________.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of ________________ County School Board, including the
millage rates as set forth therein, is hereby adopted by the School Board of
______________ County as a tentative budget for the categories indicated for the fiscal year July
1, _______ to June 30, __________.

________________________________________
Chairman
Example: ESE 524  Resolution Number 06-03

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF
COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE
MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL
IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR
BEGINNING JULY 1, _______, AND ENDING JUNE 30, _______.

WHEREAS, section 1011.04, Florida Statutes, requires that, upon receipt of the certificate of the property appraiser
giving the assessed valuation of the county and of each of the special tax school districts, the school board shall
determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and
the millage to be levied for each such fund, including the voted millage; and

WHEREAS, section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital
improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised as shown by the
officially adopted budget and the millages necessary to be levied for each school fund of the district for the fiscal year are
as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)
   a) Certified taxable value
   b) Description of levy
   c) Amount to be raised
   d) Millage levy

   $ __________________ Required Local Effort $ __________________
   Prior-Period Funding $ __________________
   Adjustment Millage $ __________________
   Total Required Millage $ __________________

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)
   a) Certified taxable value
   b) Description of levy
   c) Amount to be raised
   d) Millage levy

   $ __________________ Discretionary Operating $ __________________

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)
   a) Certified taxable value
   b) Description of levy
   c) Amount to be raised
   d) Millage levy

   $ __________________ Additional Operating $ __________________
   Additional Capital Improvement $ __________________
4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)
   a) Certified taxable value  
   b) Description of levy  
   c) Amount to be raised 
   d) Milage levy

   $_________________________
   Local Capital Improvement
   $_________________________  
   mills  
   e 101.71(c), F.S.

   Discretionary Capital Improvement
   $_________________________  
   mills  
   e 101.71(b), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)
   a) Certified taxable value  
   b) Description of levy  
   c) Amount to be raised 
   d) Milage levy

   $_________________________
   $_________________________  
   mills  
   e 101.50, F.S.

   $_________________________  
   mills  
   e 101.74, F.S.

   $_________________________
   $_________________________  
   mills  

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☐ EXCEEDS ☐ IS LESS THAN THE ROLL-BACK RATE
   COMPUTED PURSUANT TO SECTION 200.069(1), F.S., BY _______ PERCENT.

---

STATE OF FLORIDA

COUNTY OF ________________________________

I, ________________________________, Superintendent of Schools and ex-officio Secretary of the
District School Board of ________________________________ County, Florida, do hereby certify that the above
is a true and complete copy of a resolution passed and adopted by the District School Board of
_________________________ County, Florida, __________________________.

_____________________________  ________________________________
Signature of Superintendent of Schools   Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of
Funding and Financial Reporting, 325 W. Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax
collector; and county property appraiser.

ESE 524  Page 2
School District’s Current Year Total Proposed Rate as a Percent Change of Rolled-Back Rate

**Calculation of line 6, Form ESE 524**
The total millage rate to be levied *(exceeds or is less than)* the roll-back rate computed under s. 200.065(1), F.S., by _____ *______ percent.

* See line 22, Form DR-420S

The calculation is:
\[
\left\{\left[\text{line 16} + \text{line 17}\right]\div\left[\text{line 14} + \text{line 15}\right] - 1\right\} \times 100
\]

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Rate</th>
<th>per $1000</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>Current Year State Law (RLE)</td>
<td>6.6230</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Current Year Local Board</td>
<td>2.7600</td>
<td></td>
</tr>
<tr>
<td><strong>Line 16 + Line 17</strong></td>
<td></td>
<td><strong>9.3830</strong></td>
<td><strong>per $1000</strong></td>
</tr>
<tr>
<td>14</td>
<td>Current Year State Law (RLE) RBR</td>
<td>6.5250</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Current Year Local Board RBR</td>
<td>2.7668</td>
<td></td>
</tr>
<tr>
<td><strong>Line 14 + Line 15</strong></td>
<td></td>
<td><strong>9.2918</strong></td>
<td><strong>per $1000</strong></td>
</tr>
</tbody>
</table>

\[
9.3830 \div 9.2918 = 1.0098 -1.00 = 0.0098
\]

\[
0.0098 \times 100 = 0.9815
\]

\[.98%\]

The percent increase over the rolled-back rate = .98%  

**Line 6, Form ESE 524**
The total millage rate to be levied □ *exceeds □ is less than* the roll-back rate computed under section 200.065(1), F.S., by .98 *percent.*

*See line (22), Form DR-420S

The resolution or ordinance adopting the millage rate **must** include the percent of increase over the rolled-back rate.

When the percent change of rolled-back rate is **greater than 0.00**, publish a *Notice of Proposed Tax Increase* advertisement with an adjacent *Budget Summary* advertisement.
School District’s Current Year Total Proposed Rate as a Percent Change of Rolled-Back Rate

Calculation of line 6, Form ESE 524
The total millage rate to be levied (exceeds or is less than) the roll-back rate computed under s. 200.065(1), F.S., by ______ percent.
* See line 22, Form DR-420S

The calculation is:
\[
\frac{\{(line \ 16) + (line \ 17)\}}{\{(line \ 14) + (line \ 15)\} - 1} \times 100
\]

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Value</th>
<th>Per $1000</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>Current Year State Law (RLE)</td>
<td>6.6230</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Current Year Local Board</td>
<td>2.5100</td>
<td></td>
</tr>
<tr>
<td>16 + 17</td>
<td></td>
<td><strong>9.1330</strong></td>
<td>per $1000</td>
</tr>
<tr>
<td>14</td>
<td>Current Year State Law (RLE) RBR</td>
<td>6.5250</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Current Year Local Board RBR</td>
<td>2.7668</td>
<td></td>
</tr>
<tr>
<td>14 + 15</td>
<td></td>
<td><strong>9.2918</strong></td>
<td>per $1000</td>
</tr>
</tbody>
</table>

\[
\frac{9.1330}{9.2918} = .9829
\]
\[
\times 100 = -1.7090
\]

-1.71%

The percent decrease of the rolled-back rate = -1.71%

Line 6, Form ESE 524
The total millage rate to be levied □ exceeds □ is less than the roll-back rate computed under section 200.065(1), F.S., by -1.71* percent.
*See Line (22), Form DR-420S

The resolution or ordinance adopting the millage rate must include the percent of increase over the rolled-back rate.

When the percent change of rolled-back rate is greater than 0.00, publish a Notice of Proposed Tax Increase advertisement with an adjacent Budget Summary advertisement.
Example: Resolution Adopting Final Budget

Resolution Number 06-04

A RESOLUTION OF ________________ COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR ________________.

WHEREAS, the School Board of ________________ County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, ______ to June 30, _______; and

WHEREAS, the ________________ County School Board set forth the appropriations and revenue estimate for the budget for fiscal year ________.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the ________________ County School Board adopted the final millage rates and the budget in the amount of $______________ for fiscal year ____________.

NOW THEREFORE, BE IT RESOLVED:
That the attached budget of ________________ County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of ________________ County as a final budget for the categories indicated for the fiscal year July 1, ______ to June 30, ________.

_____________________________
Chairman
Certification of TRIM Compliance

Certification of Compliance (Form DR-487)

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

☐ Check if E-TRIM Participant

FISCAL YEAR: □ County:

☐ Check if new address

Taxing Authority: Taxing authorities must file the DR-487 with the required attachments within 30 days of the final hearing. Send completed "TRIM" Compliance packages by:

Mailing Address: Mail

Physical Address:

City, State, Zip:

Date of Final Hearing:

All Taxing Authorities, Except School Districts

E-TRIM Participants only need to submit items 1-3

WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:

☐ 1. Proof of Publication from the newspaper for all newspaper advertisements.

☐ 2. Ordinance or Resolution:
   a. Adopting the final millage rate, with percent change of rolled-back rate shown.
   b. Adopting the final budget, indicating order of adoption.

☐ 3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements:
   a. Budget Summary Advertisement.
   b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.
   c. COUNTIES ONLY: DR-529, Notice - Tax Impact of the Value Adjustment Board, within 30 days of completion.

☐ 4. Copy of DR-4230, Certification of Taxable Value, Include DR-420TIF, Tax Increment Adjustment Worksheet and DR-420DEBT, Certification of Voted Debt Millage, if applicable.

☐ 5. DR-420MM, Maximum Millage Levy Calculation Final Disclosure.

☐ 6. DR-426/V, Vote Record for Final Adoption of Millage Levy.

☐ 7. DR-422, Certification of Final Taxable Value** and DR-422DEBT, Certification of Final Voted Debt Millage, if applicable.

*See Rule 12D-17.004(2)(a), F.A.C.

School Districts

E-TRIM Participants only need to submit items 1-4

WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:

☐ 1. ESE 524, Millage Resolution.

☐ 2. Resolution or Ordinance Adopting Budget, indicating order of adoption.

☐ 3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements:
   a. Budget Summary Advertisement.
   b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.
   c. Notice of Tax for School Capital Outlay.
   d. Amended Notice of Tax for School Capital Outlay.

☐ 4. Proof of Publication from the newspaper for all newspaper advertisements.

☐ 5. Copy of DR-420S, Certification of School Taxable Value and DR-420DEBT, Certification of Voted Debt Millage, if applicable.

☐ 6. DR-422, Certification of Final Taxable Value** and DR-422DEBT, Certification of Final Voted Debt Millage, if applicable.

**If you have not received the DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. If you do not include all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F.S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63, F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.

Taxing Authority Certification

☐ Mr. ☐ Ms. ☐ Sign Here

Signature of Chief Administrative Officer: Date:

Print Name of Chief Administrative Officer:

Contact Name and Contact Title: ☐ Check if new contact

Phone Number:

Email Address:

Fax Number:

All TRIM forms for taxing authorities are available on our website at: http://floridadepartmentofrevenue.com/property/Pages/TRIM.aspx
CERTIFICATION OF FINAL TAXABLE VALUE

Year: County: Is VAB still in session? □ Yes □ No

Principal Authority:

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

Taxing Authority:

- Principal Authority
- MSTU
- Independent Special District
- Water Management District Basin

SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year gross taxable value from Line 4, Form DR-420 $ (1)
2. Final current year gross taxable value from Form DR-403 Series $ (2)
3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100) % (3)

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

SIGN HERE

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

Signature of Property Appraiser: Date:

SECTION II: COMPLETED BY TAXING AUTHORITY

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

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

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

4a. County or municipal principal taxing authority per $1,000 (4a)
4b. Dependent special district per $1,000 (4b)
4c. Municipal service taxing unit (MSTU) per $1,000 (4c)
4d. Independent Special District per $1,000 (4d)
4e. School district Required Local Effort per $1,000 (4e)

Capital Outlay per $1,000
Discretionary Operating per $1,000
Discretionary Capital Improvement per $1,000

Additional Voted Millage per $1,000

4f. Water management district District Levy per $1,000 (4f)

Basin per $1,000

Are you going to adjust adopted milage? □ YES □ NO If No, STOP HERE, Sign and Submit.

Continued on page 2
### COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS
May adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Formula</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Unadjusted gross ad valorem proceeds</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%)</td>
<td></td>
<td>per $1000</td>
</tr>
<tr>
<td></td>
<td>(Line 5 divided by Line 2 multiplied by 1,000)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Formula</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Unadjusted gross ad valorem proceeds</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%)</td>
<td></td>
<td>per $1000</td>
</tr>
<tr>
<td></td>
<td>(Line 7 divided by Line 2, multiplied by 1,000)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Taxing Authority Certification**

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

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Signature of Chief Administrative Officer : Date :</td>
</tr>
<tr>
<td></td>
<td>Title : Contact Name and Contact Title :</td>
</tr>
<tr>
<td></td>
<td>Mailing Address : Physical Address :</td>
</tr>
<tr>
<td></td>
<td>City, State, Zip : Phone Number : Fax Number :</td>
</tr>
</tbody>
</table>

**INSTRUCTIONS**

1. Initiate a separate DR-422 form for each DR-420, Certification of Taxable Value, and DR-4206, Certification of School Taxable Value, submitted.
2. Complete Section 1 and sign.
3. Send the original to the taxing authority and keep a copy.

**SECTION II: Taxing Authority**

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

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

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

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

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

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

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

All TRIM forms for taxing authorities are available on our website at [http://floridarevenue.com/property/Pages/TRIM.aspx](http://floridarevenue.com/property/Pages/TRIM.aspx)
# Certification of Final Voted Debt Millage (Form DR-422DEBT)

**CERTIFICATION OF FINAL VOTED DEBT MILLAGE**
Section 200.065(1) and (6), Florida Statutes

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
<th>Is VAB still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority:</td>
<td>Check type:</td>
<td>County</td>
<td>Municipality</td>
<td>School District</td>
</tr>
<tr>
<td>Taxing Authority:</td>
<td>Check type:</td>
<td>MSTU</td>
<td>Principal Authority</td>
<td>Water Management District Basin</td>
</tr>
</tbody>
</table>

**LEVY DESCRIPTION:**

**SECTION I: COMPLETED BY PROPERTY APPRAISER**

1. Current year gross taxable value from Line 4, Form DR-420DEBT $ (1)
2. Final current year gross taxable value from Form DR-403 Series $ (2)
3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100) % (3)

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

**SIGN HERE**

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

Signature of Property Appraiser: Date:

**SECTION II: COMPLETED BY TAXING AUTHORITY**

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

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

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

**Are you adjusting the Voted Debt Service Millage?**

- [ ] Yes
- [ ] No

If No, STOP HERE, sign and submit.

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

5. Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a or 4b, as applicable, divided by 1,000) $ (5)
6. Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%)
   (Line 5 divided by Line 2 multiplied by 1,000) per $1000 (6)

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

7. Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, or 4b as applicable, divided by 1,000) $ (7)
8. Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%)
   (Line 7 divided by Line 2, multiplied by 1,000) per $1000 (8)

Continued on page 2
# Certifying Final Voted Debt Millage

## Instructions

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

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

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

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

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

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

All TRIM forms for taxing authorities are available on our website at [http://floridarevenue.com/property/Pages/TRIM.aspx](http://floridarevenue.com/property/Pages/TRIM.aspx)
Department of Revenue TRIM Compliance Section

TRIM Staff          Phone Number
Wyatt Peters        (850) 617-8921
Dametria Hayward    (850) 617-8922
Chito Landrito      (850) 617-8920
Kendall Tolbert    (850) 617-8861

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

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

Physical Address (Certified and Overnight Delivery)
Florida Department of Revenue
Property Tax Oversight
TRIM Compliance Section
2450 Shumard Oak Blvd
Room 2-3200
Tallahassee, FL 32399-0216
2018 Top Infractions and Violations

1. Incorrect verbiage in advertisement

2. Late package

3. Tax levy incorrect/percent increase incorrect

4. Ad valorem proceeds not shown or incorrect

5. Final hearing not held two to five days after advertisement
## TRIM Comparison Analysis

<table>
<thead>
<tr>
<th>#</th>
<th>INFRINGEMENTS/VIOLATIONS</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>MILLAGE NOT SHOWN/INCORRECT</td>
<td>0</td>
<td>5</td>
<td>3</td>
<td>3</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>2</td>
<td>WRONG SIZE ADVERTISEMENT</td>
<td>10</td>
<td>6</td>
<td>7</td>
<td>10</td>
<td>9</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>AD VALOREM PROCEEDS NOT SHOWN/INCORRECT</td>
<td>16</td>
<td>15</td>
<td>9</td>
<td>20</td>
<td>9</td>
<td>8</td>
</tr>
<tr>
<td>4</td>
<td>LATE PACKAGE</td>
<td>21</td>
<td>16</td>
<td>16</td>
<td>12</td>
<td>29</td>
<td>31</td>
</tr>
<tr>
<td>5</td>
<td>ADVERTISEMENTS NOT ADJACENT</td>
<td>2</td>
<td>7</td>
<td>3</td>
<td>2</td>
<td>8</td>
<td>6</td>
</tr>
<tr>
<td>6</td>
<td>TAX LEVY INCORRECT/PERCENT INCORRECT</td>
<td>34</td>
<td>25</td>
<td>4</td>
<td>34</td>
<td>26</td>
<td>15</td>
</tr>
<tr>
<td>7</td>
<td>INCORRECT USE OF &quot;OTHER VOTED MILLAGE&quot;</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8</td>
<td>MEETING CONTINUED WITHOUT RE-ADVERTISEMENT</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9</td>
<td>% INCREASE RBR NOT SHOWN/INCORRECT (ORD/RES)</td>
<td>12</td>
<td>17</td>
<td>11</td>
<td>17</td>
<td>17</td>
<td>5</td>
</tr>
<tr>
<td>10</td>
<td>MILLAGE AND BUDGET NOT ADOPTED SEPARATELY</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>11</td>
<td>CAPITAL OUTLAY - VERBIAGE/CATEGORIES</td>
<td>2</td>
<td>6</td>
<td>7</td>
<td>5</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>12</td>
<td>INCORRECT VERBIAGE IN ADVERTISEMENT</td>
<td>9</td>
<td>32</td>
<td>21</td>
<td>61</td>
<td>52</td>
<td>47</td>
</tr>
<tr>
<td>13</td>
<td>TOO MUCH TIME BETWEEN HEARINGS</td>
<td>2</td>
<td>0</td>
<td>9</td>
<td>3</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>14</td>
<td>FINAL HEARING INCORRECT (2 - 5 DAYS)</td>
<td>6</td>
<td>3</td>
<td>2</td>
<td>2</td>
<td>6</td>
<td>7</td>
</tr>
<tr>
<td>15</td>
<td>PUBLISHED NPTI/NTI AD AND BUDGET HEARING AD</td>
<td>6</td>
<td>4</td>
<td>2</td>
<td>3</td>
<td>5</td>
<td>2</td>
</tr>
<tr>
<td>16</td>
<td>ADVERTISEMENTS COMBINED</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>17</td>
<td>&quot;VERBATIM RECORD OF PROCEEDING&quot; INCLUDED</td>
<td>0</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>18</td>
<td>PUBLISHED INCORRECT ADVERTISEMENT</td>
<td>16</td>
<td>6</td>
<td>1</td>
<td>5</td>
<td>8</td>
<td>1</td>
</tr>
<tr>
<td>19</td>
<td>BUDGET ADOPTED BEFORE MILLAGE/CAN'T TELL ORDER</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>20</td>
<td>BUDGET NOT BALANCED</td>
<td>5</td>
<td>7</td>
<td>3</td>
<td>12</td>
<td>8</td>
<td>4</td>
</tr>
<tr>
<td>21</td>
<td>BALANCES AND RESERVES NOT SHOWN</td>
<td>3</td>
<td>0</td>
<td>6</td>
<td>9</td>
<td>11</td>
<td>1</td>
</tr>
<tr>
<td>22</td>
<td>ADOPTED HIGHER MILLAGE</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23</td>
<td>PUBLISHED AD BEFORE TENTATIVE HEARING</td>
<td>1</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>24</td>
<td>CAPITAL OUTLAY AD - INCORRECT MILLAGE</td>
<td>0</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>25</td>
<td>ADVERTISEMENTS IN WRONG SECTION</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>0</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>26</td>
<td>OTHER</td>
<td>8</td>
<td>7</td>
<td>6</td>
<td>9</td>
<td>6</td>
<td>4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>MAXIMUM MILLAGE</th>
<th>TOTAL INFRACTIONS/VIOLATIONS</th>
<th>TOTAL COMPLIANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>155</td>
<td>163</td>
</tr>
<tr>
<td></td>
<td></td>
<td>163</td>
<td>489</td>
</tr>
<tr>
<td></td>
<td></td>
<td>113</td>
<td>482</td>
</tr>
<tr>
<td></td>
<td></td>
<td>213</td>
<td>491</td>
</tr>
<tr>
<td></td>
<td></td>
<td>217</td>
<td>465</td>
</tr>
<tr>
<td></td>
<td></td>
<td>150</td>
<td>427</td>
</tr>
<tr>
<td></td>
<td></td>
<td>150</td>
<td>494</td>
</tr>
</tbody>
</table>

TOTAL COMPLIANCE