

# **TRIM Compliance Workbook School Districts**



**Florida Department of Revenue  
Property Tax Oversight  
2025**

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# **Introduction to the Truth in Millage (TRIM) Workbook for School Districts**

## **The TRIM Process and Taxing Authority Responsibilities**

The Truth in Millage (TRIM) process informs taxpayers and the public about the legislative process by which local taxing authorities determine ad valorem (property) taxes. Florida law provides for public input and requires governing bodies of taxing authorities to state specific reasons for proposed changes in taxes and the budget.

When levying a millage, taxing authorities must follow Chapter 200 of the Florida Statutes (F.S.), which governs TRIM.

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

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

## School District Truth in Millage Timetable and Important Dates

On June 1, the property appraiser (PA) delivers an estimate of the total assessed value of nonexempt property for the current year to the presiding officer of each taxing authority in the county. The taxing authorities use this estimate for budget planning purposes.

If the Department of Revenue (Department) has not completed a county's railroad assessment by June 1, the PA may use the prior year's values for millage certification (s. 193.085(4), F.S.).

The dates below are directory, and the PA may shorten the timeline. The PA must give written notice and coordinate any new dates with all affected taxing authorities. Taxing authorities may use the full period designated by the dates below.

**Day 1 is July 1 or the date of certification, whichever is later. TRIM DATES ARE ACTUAL CALENDAR DAYS, INCLUDING WEEKENDS AND HOLIDAYS.**

DAY 1	
July 1	The property appraiser certifies the taxable value in the school district's jurisdiction on <b><i>Certification of School Taxable Value (Form DR-420S)</i></b> to the school district. If required, the property appraiser will also certify <b><i>Certification of Voted Debt Millage (Form DR-420DEBT)</i></b> to the school district for completion.
DAY 19	
July 19	No later than July 19, the Commissioner of the Department of Education (DOE) certifies the Required Local Effort (RLE) millage rate to each school district. (s. 1011.62(4)(a)1.a, F.S.)
DAY 24	
July 24	Within 24 days of the certification of taxable value, the superintendent sends the budget to the school board for approval.

## DAY 29

July 29

Within 29 days of the certification of taxable value, the school district advertises its intent to adopt a tentative budget and millage rates.

- If the school district has proposed a millage rate greater than the rolled-back rate, the advertisement must be a quarter page and headed **Notice of Proposed Tax Increase** (s. 200.065(3)(c), F.S.).
- Otherwise, the advertisement should be headed **Notice of Budget Hearing** for which there is no size requirement (s. 200.065(3)(e), F.S.).
- 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.).
- 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.):

**THE PROPOSED OPERATING BUDGET EXPENDITURES  
OF (name of school district) 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	
	<p>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.</p> <p>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.</p>

DAY 35	
<b>August 4</b>	<p>Within 35 days of certification of value, each taxing authority tells the property appraiser the:</p> <ul style="list-style-type: none"> <li>• Prior year millage rate</li> <li>• Current year proposed millage rate</li> <li>• Current year rolled-back rate (computed under s. 200.065, F.S.)</li> <li>• Date, time, and meeting place of <u>the final budget hearing for school districts</u></li> </ul>

DAY 55	
<b>August 24</b>	<p>The property appraiser must mail the <b><i>Notice of Proposed Property Taxes (TRIM notice)</i></b> within 55 days after certification of value (ss. 200.069 and 200.065(2)(b), F.S.).</p> <p>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.</p>



DAYS 65-80	
Sept. 3 – 18	<p>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 <b>TRIM notice</b> publicizes this hearing. At this hearing, the school district:</p> <ul style="list-style-type: none"> <li>• 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</li> <li>• Adopts a final millage and budget</li> </ul> <p>If the adopted millage rate is higher than the tentatively adopted rate on the <b>TRIM notice</b>, each taxpayer in the jurisdiction must receive notification of the increase by first class mail at the taxing authority's expense.</p> <p>For hearing dates with a July 1 certification:</p> <ul style="list-style-type: none"> <li>• Hold the hearing from September 3 to September 18.</li> <li>• 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.</li> <li>• The county commission cannot schedule its hearings on the same day as a school district.</li> <li>• No taxing authority (except multi-county/water management districts) can hold a hearing on the same day as a school district or county commission.</li> </ul> <p>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 <b>Notice of Proposed Property Taxes</b> (s. 200.065(2)(b), F.S.).</p>

WITHIN THREE DAYS AFTER THE FINAL HEARING	
	<p>Send the resolution or ordinance adopting the final millage rate to the property appraiser, the tax collector, and the Department.</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> </ul>

WITHIN THREE DAYS AFTER RECEIPT OF CERTIFICATION	
	<p>Within three days after receiving <b><i>Certification of Final Taxable Value (Form DR-422)</i></b> and, if applicable, <b><i>Certification of Final Voted Debt Millage (Form DR-422DEBT)</i></b>, the school district must complete and certify its final millages to the property appraiser.</p>

WITHIN 30 DAYS OF THE FINAL HEARING	
	<p>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.</p> <p>Do not delay in submitting the TRIM compliance package. It is due within 30 days of the final hearing. When you receive <b>Form DR-422</b>, complete the form and certify the millage in OASYS eTRIM.</p> <p>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.</p>

## School District Certification Date Examples


DAY	SUBMITS PROPOSED BUDGET	TENTATIVE ADVERTISEMENT	DR-420S	TRIM NOTICE		SCHOOL DISTRICT'S FINAL HEARING	
				MAILED	PETITION		
	24	29		55	25	65	80
JULY 1	7/24	7/29	8/4	8/24	9/18	9/3	9/18
JULY 2	7/25	7/30	8/5	8/25	9/19	9/4	9/19
JULY 3	7/26	7/31	8/6	8/26	9/20	9/5	9/20
JULY 4	7/27	8/1	8/7	8/27	9/21	9/6	9/21
JULY 5	7/28	8/2	8/8	8/28	9/22	9/7	9/22
JULY 6	7/29	8/3	8/9	8/29	9/23	9/8	9/23
JULY 7	7/30	8/4	8/10	8/30	9/24	9/9	9/24
JULY 8	7/31	8/5	8/11	8/31	9/25	9/10	9/25
JULY 9	8/1	8/6	8/12	9/1	9/26	9/11	9/26
JULY 10	8/2	8/7	8/13	9/2	9/27	9/12	9/27
JULY 11	8/3	8/8	8/14	9/3	9/28	9/13	9/28
JULY 12	8/4	8/9	8/15	9/4	9/29	9/14	9/29
JULY 13	8/5	8/10	8/16	9/5	9/30	9/15	9/30
JULY 14	8/6	8/11	8/17	9/6	10/1	9/16	10/1
JULY 15	8/7	8/12	8/18	9/7	10/2	9/17	10/2
JULY 16	8/8	8/13	8/19	9/8	10/3	9/18	10/3
JULY 17	8/9	8/14	8/20	9/9	10/4	9/19	10/4
JULY 18	8/10	8/15	8/21	9/10	10/5	9/20	10/5
JULY 19	8/11	8/16	8/22	9/11	10/6	9/21	10/6
JULY 20	8/12	8/17	8/23	9/12	10/7	9/22	10/7
JULY 21	8/13	8/18	8/24	9/13	10/8	9/23	10/8
JULY 22	8/14	8/19	8/25	9/14	10/9	9/24	10/9
JULY 23	8/15	8/20	8/26	9/15	10/10	9/25	10/10
JULY 24	8/16	8/21	8/27	9/16	10/11	9/26	10/11
JULY 25	8/17	8/22	8/28	9/17	10/12	9/27	10/12
JULY 26	8/18	8/23	8/29	9/18	10/13	9/28	10/13
JULY 27	8/19	8/24	8/30	9/19	10/14	9/29	10/14
JULY 28	8/20	8/25	8/31	9/20	10/15	9/30	10/15
JULY 29	8/21	8/26	9/1	9/21	10/16	10/1	10/16
JULY 30	8/22	8/27	9/2	9/22	10/17	10/2	10/17
JULY 31	8/23	8/28	9/3	9/23	10/18	10/3	10/18
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 of *Certification of School Taxable Value* (Form DR-420S), Completed Current Year

		<div style="display: inline-block; border: 1px solid black; padding: 2px 5px;">Reset Form</div> <div style="display: inline-block; border: 1px solid black; padding: 2px 5px; margin-left: 10px;">Print Form</div>								
<b>CERTIFICATION OF SCHOOL TAXABLE VALUE</b>										
<small>DR-420S R. 5/13 Rule 12D-16.002, FAC Effective 5/13 Provisional</small>										
Year :	County :									
Name of School District : Florida County School District - Example 2										
<b>SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT</b>										
1.	Current year taxable value of real property for operating purposes	\$ 4,995,985,475 (1)								
2.	Current year taxable value of personal property for operating purposes	\$ 801,235,640 (2)								
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 39,645,230 (3)								
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 5,836,866,345 (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.)	\$ 165,230,550 (5)								
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 5,671,635,795 (6)								
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 5,685,555,725 (7)								
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No    (8)								
<b>Property Appraiser Certification</b> I certify the taxable values above are correct to the best of my knowledge.										
<b>SIGN HERE</b>	Signature of Property Appraiser :	Date :								
<b>SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER</b>										
Local board millage includes discretionary and capital outlay.										
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	6.5090 per \$1,000 (9)								
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.7600 per \$1,000 (10)								
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$ 37,007,282 (11)								
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 15,692,134 (12)								
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 52,699,416 (13)								
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	6.5250 per \$1,000 (14)								
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.7668 per \$1,000 (15)								
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	6.6230 per \$1,000 (16)								
17.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">A. Capital Outlay</td> <td style="width: 25%;">B. Discretionary Operating</td> <td style="width: 25%;">C. Discretionary Capital Improvement</td> <td style="width: 25%;">D. Use only with instructions from the Department of Revenue</td> </tr> <tr> <td>1.5000</td> <td>.7480</td> <td>.2500</td> <td></td> </tr> </table>	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	1.5000	.7480	.2500		E. Additional Voted Millage .2620 2.7600 per \$1,000 (17)
A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue							
1.5000	.7480	.2500								
		Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>								

Continued on page 2

**Example of *Certification of School Taxable Value* (Form DR-420S),  
Completed Current Year, page 2**

Name of School District : Florida County School District		DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	38,657,566 (18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	16,109,751 (19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	54,767,317 (20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>		1.50 % (21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>		.98 % (22)
Final public budget hearing		Date :	Time : Place :
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		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

## Example of *Certification of School Taxable Value* (Form DR-420S), Completed Current Year, page 3

### INSTRUCTIONS

DR-420S  
R. 5/13  
Page 3

#### 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:

Type of Millage	Statutory Authority	Maximum Millage	Uses
A. Capital Outlay	S.1011.71(2), F.S.	1.500	Discretionary local capital improvements.
B. Discretionary Operating	S.1011.71(1), F.S.	.748	Non-voted current year discretionary operating.
C. Discretionary Capital Improvement	S.1011.71(3)(a), F.S.	.250	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.
D.			Use only with instructions from the Department of Revenue.
E. Additional Voted Millage	S.1011.73(1), F.S. S.1011.73(2), F.S.	Voted Levy	Additional voted millage for operating or capital not to exceed 2 years; or additional voted millage for operating not to exceed 4 years.

All TRIM forms for taxing authorities are available on our website at  
<http://floridarevenue.com/property/Pages/TRIM.aspx>




## Example of Certification of School Taxable Value (Form DR-420S), Current Year Spreadsheet

SCHOOL CERTIFICATION OF TAXABLE VALUE				
Select Year	Select School District			
Current Year Taxable Value of Real Property for Operating Purposes				(1) \$ 4,995,985,475
Current Yr Taxable Value of Personal Property for Operating Purposes				(2) \$ 801,235,640
Current Yr T V of Centrally Assessed Property for Operating Purposes				(3) \$ 39,645,230
Current Yr Gross T V for Operating Purposes (Ln. 1 + Ln. 2 + Ln. 3)				(4) \$ 5,836,866,345
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 in excess of 115% of the previous year's value. Subtract deletions.)				(5) \$ 165,230,550
Current Year Adjusted Taxable Value (Ln. 4 - Ln. 5)				(6) \$ 5,671,635,795
Prior Year FINAL Gross Taxable Value				(7) \$ 5,685,555,725
Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? (If yes, complete and attach form DR-420 DEBT for each voted debt.) Indicate number of voted debt.				(8) 0
Prior Year State Law Millage Levy (sum of previous year's RLE and prior period adjustment)				(9) 6.5090
Prior Year Local Board Millage Levy (All Discretionary Millages)				(10) 2.7600
Prior Year State Law Proceeds (Ln. 7 x Ln. 9) / 1000				(11) \$ 37,007,282
Prior Year Local Board Proceeds (Ln. 7 x Ln. 10) / 1000				(12) \$ 15,692,134
Prior Yr Total State Law & Local Board Proceeds (Ln. 11 + Ln. 12)				(13) \$ 52,699,416
Current Year State Law Rolled-Back Rate (Ln. 11 + Ln. 6) x 1000				(14) 6.5250
Current Yr Local Board Rolled-Back Rate (Ln. 12 + Ln. 6) x 1000				(15) 2.7668
Current Yr Proposed State Law Millage Rate (sum of RLE and prior period adjustment)				(16) 6.6230
Capital Outlay :	Discretionary Operating:	Discretionary Capital Improvement :	Use only with instructions from the Department of Revenue	Additional Voted Millage :
1.5000	0.4980	0.2500		0.2620
Current Year Proposed Local Board Millage Rate				(17) 2.5100
Current Yr State Law Proceeds (Ln. 4 x Ln. 16) / 1000				(18) \$ 38,657,566
Current Year Local Board Proceeds (Ln. 4 x Ln. 17) / 1000				(19) \$ 14,650,535
Current Yr Total State Law & Local Board Proceeds (Ln. 18 + Ln. 19)				(20) \$ 53,308,100
Current Yr Prop State Law Rate as % Change of State Law RBR ((Ln. 16 / Ln. 14) - 1) x 100				(21) 1.50
Current Year Total Proposed Rate as % Change of RBR ((Ln. 16 + Ln. 17) + (Ln. 14 + Ln. 15) - 1) x 100				(22) -1.71
				0.7
RLE + Discretionary Operating + Disc. Capital Impv + Additional Voted Millage				7.6330
	Millage	Line 4		96% Proceeds
				Minimum \$ amount to be used for budget and ESE 524
State Law (RLE)	6.6230	\$ 5,836,866,345	\$	37,111,263
Capital Outlay	1.5000	\$ 5,836,866,345	\$	8,405,088
Discretionary Operating	0.4980	\$ 5,836,866,345	\$	2,790,489
Discretionary Capital Improvement	0.2500	\$ 5,836,866,345	\$	1,400,848
Additional Voted Millage	0.2620	\$ 5,836,866,345	\$	1,468,089
Total	9.1330		\$	51,175,776



## Example of Certification of School Taxable Value (Form DR-420S), Completed Prior Year

 <b>FLORIDA</b> DEPARTMENT OF REVENUE	<b>CERTIFICATION OF SCHOOL TAXABLE VALUE</b>	Reset Form	Print Form	DR-420S R. 5/13 Rule 12D-16.002, FAC Effective 5/13 Provisional								
Year :		County :										
Name of School District : Florida County School District - Prior Year												
<b>SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT</b>												
1.	Current year taxable value of real property for operating purposes	\$	4,995,985,475	(1)								
2.	Current year taxable value of personal property for operating purposes	\$	801,235,640	(2)								
3.	Current year taxable value of centrally assessed property for operating purposes	\$	39,645,230	(3)								
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	5,836,866,345	(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.)	\$	165,230,550	(5)								
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	5,671,635,795	(6)								
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	5,685,555,725	(7)								
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(8)								
<b>SIGN HERE</b>	<b>Property Appraiser Certification</b> I certify the taxable values above are correct to the best of my knowledge.											
	Signature of Property Appraiser :		Date :									
<b>SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER</b>												
Local board millage includes discretionary and capital outlay.												
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	6.5090	per \$1,000	(9)								
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.7600	per \$1,000	(10)								
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	37,007,282	(11)								
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	15,692,134	(12)								
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	52,699,416	(13)								
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	6.5250	per \$1,000	(14)								
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.7668	per \$1,000	(15)								
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	6.6230	per \$1,000	(16)								
17.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">A. Capital Outlay</td> <td style="width: 25%;">B. Discretionary Operating</td> <td style="width: 25%;">C. Discretionary Capital Improvement</td> <td style="width: 25%;">D. Use only with instructions from the Department of Revenue</td> </tr> <tr> <td style="text-align: right;">1.5000</td> <td style="text-align: right;">.4980</td> <td style="text-align: right;">.2500</td> <td></td> </tr> </table>	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	1.5000	.4980	.2500		E. Additional Voted Millage		(17)
A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue									
1.5000	.4980	.2500										
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		2.5100	per \$1,000								

Continued on page 2

**Example of *Certification of School Taxable Value* (Form DR-420S),  
Completed Prior Year, page 2**

Name of School District : Florida County School District - Prior Year			DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	38,657,566	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	14,650,535	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	53,308,100	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>		1.50 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{[(Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1}, multiplied by 100</i>		-1.71 %	(22)
Final public budget hearing		Date :	Time :	Place :
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		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

# **Example of *Certification of School Taxable Value* (Form DR-420S), Completed Prior Year, page 3**

## INSTRUCTIONS

DR-420S  
R. 5/13  
Page 3

### **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:

Type of Millage	Statutory Authority	Maximum Millage	Uses
A. Capital Outlay	S.1011.71(2), F.S.	1.500	Discretionary local capital improvements.
B. Discretionary Operating	S.1011.71(1), F.S.	.748	Non-voted current year discretionary operating.
C. Discretionary Capital Improvement	S.1011.71(3)(a), F.S.	.250	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.
D.			Use only with instructions from the Department of Revenue.
E. Additional Voted Millage	S.1011.73(1), F.S. S.1011.73(2), F.S.	Voted Levy	Additional voted millage for operating or capital not to exceed 2 years; or additional voted millage for operating not to exceed 4 years.

All TRIM forms for taxing authorities are available on our website at  
<http://floridarevenue.com/property/Pages/TRIM.aspx>

## Example of Certification of School Taxable Value (Form DR-420S), Spreadsheet Prior Year

Select Number	Select School District	SCHOOL CERTIFICATION OF TAXABLE VALUE
Current Year Taxable Value of Real Property for Operating Purposes		(1) \$ 4,995,985,475
Current Year Taxable Value of Personal Property for Operating Purposes		(2) \$ 801,235,640
Current Year Taxable Value of Centrally Assessed Property for Operating Purposes		(3) \$ 39,645,230
Current Year Gross Taxable Value for Operating Purposes (1) + (2) + (3)		(4) \$ 5,836,866,345
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.)		(5) \$ 165,230,550
Current Year Adjusted Taxable Value (4) - (5)		(6) \$ 5,671,635,795
Prior Year FINAL Gross Taxable Value		(7) \$ 5,685,555,725
Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? (If yes, complete and attach form DR-420 DEBT for each voted debt.)		(8) Y
Prior Year State Law Millage Levy (sum of previous year's RLE and prior period adjustment)		(9) 6.5090
Prior Year Local Board Millage Levy (All Discretionary Millages)		(10) 2.7600
Prior Year State Law Proceeds [(9) x (7)] + 1000		(11) \$ 37,007,282
Prior Year Local Board Proceeds [(10) x (7)] + 1000		(12) \$ 15,692,134
Prior Year Total State Law & Local Board Proceeds (11) + (12)		(13) \$ 52,699,416
Current Year State Law Rolled-Back Rate [(11) ÷ (6)] x 1000		(14) 6.5250
Current Year Local Board Rolled-Back Rate [(12) ÷ (6)] x 1000		(15) 2.7668
Current Year Proposed State Law Millage Rate (sum of RLE and prior period adjustment)		(16) 6.6230
Capital Outlay:	Discretionary Operating:	Critical Capital Outlay or Operating:
1.5000	0.4980	0.0000
Current Year Proposed Local Board Millage Rate	Discretionary Capital Improvement:	Additional Voted Millage:
	0.2500	0.2620
Current Year State Law Proceeds [(16) x (4)] + 1000		(17) 2.5100
Current Year Local Board Proceeds [(17) x (4)] + 1000		(18) \$ 38,657,566
Current Year Total State Law & Local Board Proceeds (18) + (19)		(19) \$ 14,650,535
Current Year Proposed State Law Rate as % Change of State Law Rolled-Back Rate [(16) ÷ (14)] - 1] x 100		(20) \$ 53,308,100
Current Year Proposed State Law Rate as % Change of Rolled-Back Rate [(16) ÷ (17)] - 1] x 100		(21) 1.50%
		(22) -1.71%

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



### CERTIFICATION OF VOTED DEBT MILLAGE

[Reset Form](#)
[Print Form](#)

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

Year :	County :
Principal Authority :	Taxing Authority :

Levy Description :

#### SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	(1)
2.	Current year taxable value of personal property for operating purposes	\$	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	(4)

**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

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

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#### Taxing Authority Certification

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

Signature of Chief Administrative Officer :

Date :

Title :

Contact Name and Contact Title :

Mailing Address :

Physical Address :

City, State, Zip :

Phone Number :

Fax Number :

#### INSTRUCTIONS

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

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

#### Section I: Property Appraiser

Use a separate DR-420DEBT for each voted debt service millage that's levied by a taxing authority. The property appraiser should check the Yes box on Line 9 of DR-420, *Certification of Taxable Value*, or Line 8 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>

## ***Certification of School Taxable Value (Form DR-420S) Requirements***

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

- The PA 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 PA within 35 days of certification.

- If the school district levies additional millage under s. 1011.71, F.S., the district must include the additional millage on line 17, **Form DR-420S**. The local school board millage rate on line 17, **Form DR-420S**, should include the following millage rates:
  - A. Capital outlay
  - B. Discretionary operating
  - C. Discretionary capital improvement
  - D. For use only with instructions from the Department
  - E. Additional voted millage
- 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.
- Final school district hearing dates (with July 1 certification) are from September 3 through September 18. Schedule the hearings after 5 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 (Form DR-420DEBT) Requirements***

The county PA certifies millage on the ***Certification of Voted Debt Millage (Form DR-420DEBT)*** for school districts that levy a voted debt service millage. The PA 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 PA 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

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.

Legal Description of Property:

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**

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

\*SEE REVERSE SIDE FOR EXPLANATION

DR-474  
R. 11/12

#### EXPLANATION

\*Column 1—YOUR PROPERTY TAXES LAST YEAR

This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

\*Column 2—YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED

This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.

\*Column 3—YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED

This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

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

Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.



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

DR-474  
R. 11/12

### PROPERTY VALUATION

	Last Year	This Year
Market Value		

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

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

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

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

If the property appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE \_\_\_\_\_ (date).

## ***Notice of Proposed Property Taxes (Form DR-474), page 3***

DR-474  
R. 11/12

### **Market Value:**

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

### **Assessed Value:**

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

### **Assessment Reductions:**

Properties can receive an assessment reduction for a number of reasons. Some of the common reasons are below.

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

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

### **Exemptions:**

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

### **Taxable Value:**

Taxable value is the value used to calculate the tax due on your property. Taxable value is the assessed value minus the value of exemptions and discounts.

**Notice of Proposed Property Taxes and Non-Ad Valorem Assessment**  
**(Form DR-474N)**

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

**Owner Name**  
**Owner Address**  
**Owner City, State**

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

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

Legal Description of Property:

**NOTICE OF PROPOSED PROPERTY TAXES**  
**AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS**  
**DO NOT PAY. THIS IS NOT A BILL**

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

\*SEE REVERSE SIDE FOR EXPLANATION

**NON-AD VALOREM ASSESSMENTS**

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

## **Notice of Proposed Property Taxes and Non-Ad Valorem Assessment (Form DR-474N), page 2**

DR-474N  
R. 11/12

Reverse of Page 1:

### **EXPLANATION**

**\*Column 1—YOUR PROPERTY TAXES LAST YEAR**

This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

**\*Column 2—YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED**

This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.

**\*Column 3—YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED**

This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

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

### **Non-Ad Valorem Assessments:**

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

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

**Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.**

**Notice of Proposed Property Taxes and Non-Ad Valorem Assessment  
(Form DR-474N), page 3**

DR-474N  
R. 11/12

**PROPERTY VALUATION**

	Last Year	This Year
Market Value		

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

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

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

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

If the property appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE \_\_\_\_\_ (date).

## **Notice of Proposed Property Taxes and Non-Ad Valorem Assessment (Form DR-474N), page 4**

DR-474N  
R. 11/12

### **Market Value:**

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

### **Assessed Value:**

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

### **Assessment Reductions:**

Properties can receive an assessment reduction for a number of reasons. Some of the common reasons are below.

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

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

### **Exemptions:**

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

### **Taxable Value:**

Taxable value is the value used to calculate the tax due on your property. Taxable value is the assessed value minus the value of exemptions and discounts.

# **Advertisements**

## TRIM Advertisement Size Requirements

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

### For each TRIM advertisement published, you must send:

- Proof of publication
- An image of the entire newspaper page or a copy of the school board's official website page containing the TRIM advertisements

School districts may publish TRIM advertisements on the school board's official website pursuant to s. 50.0311, F.S., requirements.

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.



## Example of Memorandum to Newspaper for Publication of TRIM Notices\*

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 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.*

## Example of Instructions for Newspaper Notices\*

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

The \_\_\_\_\_ is required by law to advertise

(Name of the school district)

in a newspaper of general 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 quarter 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 quarter 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 quarter 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 of *Proof of Publication Affidavit* to Be Completed by Newspapers for  
*Notice of Proposed Tax Increase, Budget Summary* and *Notice of Tax for  
School Capital Outlay Advertising***

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

*AFFIDAVIT OF PROOF OF PUBLICATION*

(s. 50.051, F.S.)

\_\_\_\_\_  
Name of County

COUNTY OF: \_\_\_\_\_

Before the undersigned authority personally appeared \_\_\_\_\_,  
(name of representative)

who on oath says that he or she is \_\_\_\_\_  
(title of representative)

of \_\_\_\_\_ County, Florida; that the attached copy of advertisement, being a  
*NOTICE OF PROPOSED TAX INCREASE, BUDGET SUMMARY, AND NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY*

in the matter of \_\_\_\_\_ in the \_\_\_\_\_ court  
(taxing authority) (County court jurisdiction)

was published on the publicly accessible website of \_\_\_\_\_ County, Florida or in  
a newspaper by print in the issues of \_\_\_\_\_ on \_\_\_\_\_.  
(newspaper name) (date)

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

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

\_\_\_\_\_  
(Signature of Notary Public)

\_\_\_\_\_  
(Print, type, or stamp commissioned name of Notary Public)

\_\_\_\_\_  
(Notary Public)

## Notice of Proposed Tax Increase Advertisement

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). 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.

### 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.

The *Notice of Proposed Tax Increase* ad must:

- Use 100 percent of tax levies
- Be a **quarter-page** size
- Have an adjacent **Budget Summary** and a **Notice of Capital Outlay** ad, if applicable
- Be published in a newspaper of general circulation in the county or its geographically limited insert or on the school board's official website
- Be advertised within 29 days of certification of taxable value
- **Not** deviate from the specified language
- **Not** be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications
- **Not** appear in the legal or classified section of the newspaper

Hold the hearing **two to five days after the ads publish** in the newspaper or on the website.

## Example of Notice of Proposed Tax Increase Advertisement

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

### 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 .....	\$ <u>53,308,100</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes .....	\$ <u>608,684</u>
C. Actual property tax levy.....	\$ <u>52,699,416</u>

**This year's proposed tax levy.....**\$ 54,767,317

A portion of the tax levy is required under state law in order for the school board to receive (#1) **\$87,662,673** in state education grants.

The required portion has (#2) **increased** by (#3) **1.5** percent, and represents approximately (#4) **seven-tenths** 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 the following to complete the *Notice of Proposed Tax Increase* advertisement:

**Last year's property tax levy**

- A. Prior year proposed Required Local Effort (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**, [line 16 ÷ (line 16 + line 17)], rounded to the nearest tenth and stated in words

## Example of a *Notice of Proposed Tax Increase Advertisement*

Use this when the previous year's actual levy was greater than the initially proposed levy.

### NOTICE OF PROPOSED TAX INCREASE

The name of School District has tentatively adopted a measure to increase its property tax levy.

**Last year's property tax levy:**

A. Initially proposed tax levy .....	\$ <u>52,699,416</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes .....	<u>(608,684)</u>
C. Actual property tax levy.....	\$ <u>53,308,100</u>
<b>This year's proposed tax levy.....</b>	<b>\$ <u>54,767,317</u></b>

A portion of the tax levy is required under state law in order for the school board to receive (#1) **\$87,662,673** in state education grants.

The required portion has (#2) **increased** by (#3) **1.5** percent, and represents approximately (#4) **seven-tenths** 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.

## Information for Completing the *Notice of Proposed Tax Increase Advertisement*

Use from last year's property tax levy:

- A. Prior year proposed Required Local Effort (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

Use from 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**,  $[\text{line 16} \div (\text{line 16} + \text{line 17})]$ , rounded to the nearest tenth and stated in words

## **Example of *Date and Time Correction of TRIM Notice Advertisement***

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

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



## ***Notice of Budget Hearing Example of Instructions for Newspapers\****

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

The \_\_\_\_\_ is required by law to advertise in a newspaper  
(Name of the School District)  
of general circulation in the county or in its geographically limited insert 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 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 two weeks after ad is published)

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

6. Both ads 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** adIf applicable, include the following newspaper requirements.
7. **Notice of Tax for School Capital Outlay** (example enclosed)
  - a. Size requirement - quarter page
  - b. Headline must be no smaller than **18-point** font size
  - 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 - quarter page
  - b. Headline must be no smaller than **18-point** font size
  - 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 of Publication Affidavit to Be Completed by Newspapers for Notices of Budget Hearing, Budget Summary, and Notice of Tax for School Capital Outlay Advertising

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

### *AFFIDAVIT OF PROOF OF PUBLICATION*

(s. 50.051, F.S.)  
STATE OF FLORIDA

\_\_\_\_\_  
(Name of County)

COUNTY OF: \_\_\_\_\_

Before the undersigned authority personally appeared \_\_\_\_\_,  
(name of representative)

who on oath says that he or she is \_\_\_\_\_  
(title of representative)

of \_\_\_\_\_ County, Florida; that the attached copy of advertisement, being a  
NOTICE OF PROPOSED TAX INCREASE, BUDGET SUMMARY, AND NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

in the matter of \_\_\_\_\_ in the \_\_\_\_\_ court  
(taxing authority) (County court jurisdiction)

was published on the publicly accessible website of \_\_\_\_\_ County, Florida or in a  
newspaper by print in the issues of \_\_\_\_\_ on \_\_\_\_\_.  
(newspaper name) (date)

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

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

\_\_\_\_\_  
(Signature of Notary Public)

\_\_\_\_\_  
(Print, type, or stamp commissioned name of Notary Public)

\_\_\_\_\_  
(Notary Public)

### Example of *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 that 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:

- Has no size requirements
- Must have an adjacent ***Budget Summary*** ad and a ***Notice of Capital Outlay*** ad, if applicable
- Must be published in a newspaper of general circulation in the county or its geographically limited insert
- **Cannot** deviate from the specified language
- **Cannot** be in the legal or classified section
- **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 advertisement publishes.

## **Notice of Tax for School Capital Outlay Advertisement**

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

#### **MOTORVEHICLE 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 RESOURCES 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)(i), 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

**PAYMENT OF SALARIES AND BENEFITS**

Salaries and benefits for school bus drivers

**CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.**

**PURCHASE OF REAL PROPERTY**

**CONSTRUCTION OF SCHOOL FACILITIES**

**PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES**

**PURCHASE OF VEHICLES TO TRANSPORT STUDENTS**

**RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES**

**PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES**

**PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND 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**

**PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER**

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***

\*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 **quarter 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 (section 1013.62(4)(a) – (i), F.S.) that the district's charter schools have reported to the district as their planned expenditures. The governing board of each charter school must maintain a record of the specific projects that it will fund from its share of the funds section 1011.71(2), F.S., authorizes, as section 1013.62(4), F.S., provides.

**For 96 percent calculations, use current year gross taxable value for operating purposes, Form 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 quarter-page ***Notice of Proposed Tax Increase*** or ***Notice of Budget Hearing*** advertisement
- Have an adjacent quarter-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 school district) **ARE** (percent rounded to one decimal place) **MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.** (s.200.065(3)(i), F.S.)

**Operating Budget Expenditures Calculation = [(current year budget - prior year budget) ÷ prior year budget] x 100**

# Example of Budget Summary

Example: Budget Summary Ad With Budget Increase

## BUDGET SUMMARY

Current Fiscal Year

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

	PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:				PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:		
	5.3140	Discretionary Operating	0.4980	Operating or Capital Not to Exceed 2 Years	0.1600	Debt Service	7.7220
Required Local Effort (including Prior Period Funding Adjustment Millage)							0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000				0.1600
Discretionary Capital Improvement	0.2500						
<b>ESTIMATED REVENUES</b>		<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECTS</b>	<b>PERMANENT FUND</b>	<b>TOTAL ALL FUNDS</b>
Federal Sources		128,459	2,142,497	4,889	4,882		2,280,667
State Sources		10,021,367	9,583	54,589	78,053		10,163,572
Local Sources		10,163,589	154,169	73,322	993,947	625,000	12,105,852
<b>TOTAL SOURCES</b>		<b>20,313,415</b>	<b>2,306,249</b>	<b>132,780</b>	<b>1,076,822</b>	<b>625,000</b>	<b>24,550,091</b>
Transfers In		285,937					285,937
Fund/Balances/Net Position		2,096,087	139,300	39,266	1,163,911	725,236	4,189,165
<b>TOTAL REVENUES, TRANSFERS, AND FUND/BALANCES/NET POSITION</b>		<b>22,695,439</b>	<b>2,445,549</b>	<b>172,046</b>	<b>2,240,773</b>	<b>1,350,236</b>	<b>29,025,193</b>
<b>APPROPRIATIONS/EXPENDITURES:</b>							
Instruction		11,920,757	539,488				12,460,245
Pupil Personnel Services		990,064	234,412				1,224,476
Instructional Media Services		371,353	14,900				386,253
Instructional and Curriculum Development Services		397,076	20,408				417,484
Instructional Staff Training Services		64,223	20,917				85,140
Instructional-Related Technology		100,000	3,000				103,000
School Board		200,300					200,300
General Administration		475,907	97,986				573,893
School Administration		1,074,063					1,074,063
Facilities Acquisition and Construction		127,434	32,320		1,096,935		1,256,689
Fiscal Services		410,336			40,000		450,336
Food Services			1,444,800				1,444,800
Central Services		434,362	5,355				439,717
Pupil Transportation Services		1,255,305	21,642		195,000		1,471,947
Operation of Plant		2,303,699	3,600				2,307,299
Maintenance of Plant		931,287			3,239		934,526
Administrative Technology Services		90,000					90,000
Community Services		408,467	6,721				415,188
Debt Services		133,621		133,009			266,630
<b>TOTAL APPROPRIATIONS/EXPENDITURES:</b>		<b>\$21,688,254</b>	<b>\$2,445,549</b>	<b>\$133,009</b>	<b>\$1,381,935</b>	<b>\$398,726</b>	<b>\$26,134,458</b>
Transfers Out						285,937	285,937
Fund/Balances/Net Position		1,007,185		39,907	572,881	951,510	2,604,798
<b>TOTAL TRANSFERS, AND FUND/BALANCES/NET POSITION</b>		<b>\$22,695,439</b>	<b>\$2,445,549</b>	<b>\$172,046</b>	<b>\$2,240,773</b>	<b>\$1,350,236</b>	<b>\$29,025,193</b>

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



## Example of *Amended Notice of Tax for School Capital Outlay* Advertisement

### 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:

[https://floridarevenue.com/property/Documents/School\\_Manual.pdf](https://floridarevenue.com/property/Documents/School_Manual.pdf)

**The *Amended Notice of Tax for School Capital Outlay* advertisement 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.)
- Meet the same advertising requirements as s. 200.065(3), F.S.
- Fill a quarter-page of the newspaper or the school board's official website page
- Submit an image of the entire newspaper page or a copy of the school board's official website page and proof of publication to the Department of Revenue.

**Hold the hearing two to five days after the advertisement publishes. The hearing should be after 5:00 p.m. Monday through Friday or anytime on Saturday, but never on Sunday.**

## Example of *Notice of Recessed Tentative/Final Hearing* Advertisement

### NOTICE OF CONTINUATION

The tentative/final budget hearing held on (Date of 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)

- The taxing authority may recess the hearing because of circumstances beyond its control.
- **The hearing may not be adjourned, only recessed.**
- If the hearing is recessed, the taxing authority must publish a notice in a newspaper of general circulation in the county or on the school board's official website. The notice must state the time (after 5 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 continuation notice does not require any accompanying ads.
- Include the entire newspaper page or a copy of the school board's official website page and the proof of publication for this advertisement in the ***Certification of Compliance (Form DR-487)***, TRIM package.

**The taxing authority must hold the continued hearing two to five days after the continuation notice appears.**

## **Hearing Requirements**

## Scheduling and Advertising

- Hold all hearings after 5 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 (BOCC) 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 BOCC 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:
  - The percentage increase in millage over the rolled-back rate needed to fund the budget, if any
  - The reasons ad valorem tax revenues are increasing (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 should 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 adopts 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. In this case, 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 should submit the resolution or ordinance adopting the final millage via OASYS eTRIM. Forward copies to the property appraiser and tax collector within three days after the final budget hearing (s. 200.065(4), F.S.).

When the PA receives the resolution or ordinance from the school district, 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 of 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:

	Tentative Millage Levy	Proposed Amount To Be Raised
Required Local Effort Including Prior Period Funding Adjustment	6.623	\$ 37,111,263
Capital Outlay	1.500	\$ 8,405,087
Discretionary Operating	0.510	\$ 2,857,730
Discretionary Capital Improvement	0.250	\$ 1,400,848
Additional Voted Millage	0.0	\$
Debt	0.0	\$

**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 of 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

# Florida Department of Education ESE 524 Form, Resolution Number 06-03

Please return completed form to:  
Florida Department of Education  
Office of Funding & Financial Reporting  
325 W. Gaines Street, Room 814  
Tallahassee, Florida 32399-0400

## 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	\$ _____	_____ mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ _____	_____ mills ss. 1011.62(4)(e), F.S.
	Total Required Millage	\$ _____	_____ mills

### 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	\$ _____	_____ mills s. 1011.71(1), F.S.

### 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	\$ _____	_____ mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ _____	_____ mills s. 1011.73(1), F.S.



**Florida Department of Education ESE 524 Form, Resolution Number 06-03, page 2**

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Local Capital Improvement	\$ _____	_____ mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ _____	_____ mills <small>s. 1011.71(3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills <small>s. 1010.40, F.S.</small>
	_____	\$ _____	_____ mills <small>s. 1011.74, F.S.</small>
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☐ EXCEEDS ☐ IS LESS THAN THE ROLL-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(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.

## Example of School District's Current Year Total Proposed Rate with Percent Increase 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:

$$\{[(\text{line 16}) + (\text{line 17})] \div [(\text{line 14}) + (\text{line 15})] - 1\} \times 100$$

Line 16	Current Year State Law (RLE)	6.6230	per \$1000
Line 17	Current Year Local Board	2.7600	per \$1000
<b>Line 16 + Line 17</b>		<b>9.3830</b>	<b>per \$1000</b>

Line 14	Current Year State Law (RLE) RBR	6.5250	per \$1000
Line 15	Current Year Local Board RBR	2.7668	per \$1000
<b>Line 14 + Line 15</b>		<b>9.2918</b>	<b>per \$1000</b>

$$\begin{array}{rclclclcl} 9.3830 & \div & 9.2918 & = & 1.0098 & -1.00 & = & .0098 \\ & \times & 100 & = & .9815 & & & \end{array}$$

**.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.

## Example of School District's Current Year Total Proposed Rate with Percent Decrease 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:

$$\{[(\text{line } 16) + (\text{line } 17)] \div [(\text{line } 14) + (\text{line } 15)] - 1\} \times 100$$

Line 16	Current Year State Law (RLE)	6.6230	per \$1000
Line 17	Current Year Local Board	2.5100	per \$1000
<b>Line 16 + Line 17</b>		<b>9.1330</b>	<b>per \$1000</b>

Line 14	Current Year State Law (RLE) RBR	6.5250	per \$1000
Line 15	Current Year Local Board RBR	2.7668	per \$1000
<b>Line 14 + Line 15</b>		<b>9.2918</b>	<b>per \$1000</b>

$$\begin{array}{rclclcl} 9.1330 & \div & 9.2918 & = & .9829 & & -1.00 & = & -.0171 \\ & & \times & & 100 & = & & & \end{array}$$

$$-1.71\%$$

**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 of 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

## When an Executive Order Is Issued for a State of Emergency

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

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

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

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

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

- The notice must state the time (after 5:00 p.m.), date, and address for the rescheduled hearing.
- The notice cannot be in the legal notices or classified advertising section of the newspaper.
- The taxing authority must hold the rescheduled hearing two to five days after the continuation notice appears in the newspaper or publicly accessible website.
- The Notice of Rescheduled Hearing does not require any accompanying ads. Include the entire newspaper page or a copy of the publicly accessible website advertisement and the proof of publication for this advertisement in the ***Certification of Compliance*** (TRIM package).

## Example of Advertisement for *Notice of Rescheduled Hearing Due To Executive Order*

Example: RESCHEDULED HEARING regular taxing authority

---

### NOTICE OF RESCHEDULED HEARING

The (tentative/final) hearing adopting a millage rate and budget on (hearing date) for the (name of taxing authority) is being rescheduled due to (named storm).

A rescheduled (tentative/final) budget hearing will be held on:

(DATE)

(TIME) at

(MEETING PLACE)

## **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

DR-487  
R. 01/25  
Rule 12D-16.002,  
F.A.C.  
Effective 04/25  
Page 1 of 2  
TC

☐ Check if E-TRIM Participant

FISCAL YEAR :		County : Select County <input type="text"/>		<input type="checkbox"/> Check if new address	
Taxing Authority :		<b>Taxing authorities must file Form R-487 with the required attachments within 30 days of the final hearing. Send completed TRIM Compliance packages by:</b> <b>Mail</b> <span style="float: right;"><b>Certified Mail or Overnight Delivery</b></span> Florida Department of Revenue <span style="float: right;">Florida Department of Revenue</span> Property Tax Oversight – TRIM Section <span style="float: right;">Property Tax Oversight – TRIM Section</span> P.O. Box 300 <span style="float: right;">2450 Shumard Oak Blvd., RM 2-3200</span> Tallahassee, FL 32315-3000 <span style="float: right;">Tallahassee, FL 32399-0216</span>			
Mailing Address :					
Physical Address :					
City, State, Zip :		Trim package submission email address: TRIM@floridarevenue.com			
Date of Final Hearing :					
<b>All Taxing Authorities, Except School Districts</b> <b>E-TRIM Participants only need to submit items 1-3</b> WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with: <input type="checkbox"/> 1. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.) <input type="checkbox"/> 2. Ordinance or Resolution: a. Adopting the final millage rate, with percent change of rolled-back rate shown and b. Adopting the final budget, indicating order of adoption. <b>DO NOT SEND ENTIRE BUDGET.</b> <input type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. COUNTIES ONLY: DR-529, <i>Notice - Tax Impact of the Value Adjustment Board</i> , within 30 days of completion. <input type="checkbox"/> 4. Copy of DR-420, <i>Certification of Taxable Value</i> , include DR-420TIF, <i>Tax Increment Adjustment Worksheet</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i> , if applicable. <input type="checkbox"/> 5. DR-420MM, <i>Maximum Millage Levy Calculation Final Disclosure</i> . <input type="checkbox"/> 6. DR-487V, <i>Vote Record for Final Adoption of Millage Levy</i> . <input type="checkbox"/> 7. DR-422, <i>Certification of Final Taxable Value</i> ,** and DR-422DEBT, <i>Certification of Final Voted Debt Millage</i> , if applicable.			<b>School Districts</b> <b>E-TRIM Participants only need to submit items 1-4</b> WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with: <input type="checkbox"/> 1. ESE 524, <i>Millage Resolution</i> . <input type="checkbox"/> 2. Resolution or Ordinance Adopting Budget, indicating order of adoption. <input type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications 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. <input type="checkbox"/> 4. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements or from a publicly accessible website. (See Rule 12D-17.002, F.A.C.) <input type="checkbox"/> 5. Copy of DR-420S, <i>Certification of School Taxable Value</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i> , if applicable. <input type="checkbox"/> 6. DR-422, <i>Certification of Final Taxable Value</i> ** and DR-422DEBT, <i>Certification of Final Voted Debt Millage</i> , if applicable.  *(See Rule 12D-17.004(2)(b), F.A.C.)		
<b>**If you have not received Form DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. Submit Form DR-422 when it is received from the property appraiser. If you do not submit 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.</b>					
S I G N  H E R E	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer : <input type="checkbox"/> Check if new contact		Date :		
	<input type="checkbox"/> Mr. <input type="checkbox"/> Ms.	Print Name of Chief Administrative Officer :		Title :	
	Contact Name and Contact Title : <input type="checkbox"/> Check if new contact		E-mail Address :		
Phone Number :		Fax Number :			

All TRIM forms for taxing authorities are available on our website at: [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms)



## Certification of Compliance (Form DR-487), page 2

### References

DR-487  
R. 01/25  
Page 2 of 2

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C.  
The forms may be available on your county property appraiser's website  
or the Department of Revenue's website at <https://floridarevenue.com/property/Pages/Forms.aspx>.

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

# Certification of Final Taxable Value (Form DR-422)



## CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form

Print Form

DR-422  
R. 5/13  
Rule 12D-16.002  
Florida Administrative Code  
Effective 5/13  
Provisional

Year :	County :	Is VAB still in session? <input type="checkbox"/> Yes <input type="checkbox"/> No
Principal Authority :		Check type : <input type="checkbox"/> School District <input type="checkbox"/> County <input type="checkbox"/> Municipality <input type="checkbox"/> Independent Special District <input type="checkbox"/> Water Management District
Taxing Authority :		Check type : <input type="checkbox"/> Principal Authority <input type="checkbox"/> MSTU <input type="checkbox"/> Dependent Special District <input type="checkbox"/> 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 \_\_\_\_\_ A.M., \_\_\_\_\_ time \_\_\_\_\_ date

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser :	Date :

### SECTION II : COMPLETED BY TAXING AUTHORITY

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

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

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

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

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

☐ YES ☐ NO

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

Continued on page 2

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

Taxing Authority :		DR-422 R. 5/13 Page 2
<b>COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS</b> 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.)		
5.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4a, 4e, or 4f as applicable , divided by 1,000)</i>	\$ (5)
6.	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) <i>(Line 5 divided by Line 2 multiplied by 1,000)</i>	per \$1000 (6)
<b>MSTUs, DEPENDENT SPECIAL DISTRICTS , and INDEPENDENT SPECIAL DISTRICTS</b> may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)		
7.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)</i>	\$ (7)
8.	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) <i>(Line 7 divided by Line 2, multiplied by 1,000)</i>	per \$1000 (8)
<b>S I G  N  H E R E</b>	<b>Taxing Authority Certification</b> I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer : _____ Date : _____	
	Title :	Contact Name and Contact Title :
	Mailing Address :	Physical Address :
	City, State, Zip :	Phone Number : _____ Fax Number : _____

### INSTRUCTIONS

#### SECTION I: Property Appraiser

1. Initiate a separate DR-422 form for each DR-420, Certification of Taxable Value, and DR-420S, Certification of School Taxable Value, submitted.
2. Complete Section 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 8 cannot exceed the rate allowed by other provisions of law or the state constitution.

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

All TRIM forms for taxing authorities are available on our website at  
<http://floridarevenue.com/property/Pages/TRIM.aspx>

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



## CERTIFICATION OF FINAL VOTED DEBT MILLAGE

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

DR-422DEBT  
R. 5/11  
Rule 12D-16.002  
Florida Administrative Code  
Effective 11/12

Reset Form

Print Form

Year	County	Is VAB still in session? <input type="checkbox"/> Yes <input type="checkbox"/> No
Principal Authority :		Check type : <input type="checkbox"/> County <input type="checkbox"/> Municipality <input type="checkbox"/> School District <input type="checkbox"/> Independent Special District <input type="checkbox"/> Water Management District
Taxing Authority :		Check type : <input type="checkbox"/> MSTU <input type="checkbox"/> Principal Authority <input type="checkbox"/> Water Management District Basin <input type="checkbox"/> Dependent Special District

LEVY DESCRIPTION :

### SECTION I: COMPLETED BY PROPERTY APPRAISER

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

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

SIGN HERE	<b>Property Appraiser Certification</b>	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 <i>(Line 1 multiplied by Line 4a or 4b, as applicable, divided by 1,000)</i>	\$	(5)
6.	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) <i>(Line 5 divided by Line 2 multiplied by 1,000)</i>	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 <i>(Line 1 multiplied by Line 4a, or 4b as applicable, divided by 1,000)</i>	\$	(7)
8.	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) <i>(Line 7 divided by Line 2, multiplied by 1,000)</i>	per \$1000	(8)

Continued on page 2

## Certification of Final Voted Debt Millage (Form DR-422DEBT), page 2

Taxing Authority :		DR-422DEBT R. 5/11 Page 2
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>	
	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :	Date :
	Title :	Contact Name and Contact Title :
	Mailing Address :	Physical Address :
City, State, Zip :	Phone Number :	Fax Number :

### CERTIFICATION OF FINAL VOTED DEBT MILLAGE INSTRUCTIONS

#### SECTION I: Property Appraiser

1. Initiate a separate DR-422DEBT, *Certification of Final Voted Debt Millage*, for each DR-420DEBT, *Certification of Voted Debt Millage*, 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 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>

## **General TRIM Information**

 <b>FLORIDA</b>	<b>Florida Department of Revenue</b> Property Tax Oversight	<b>Jim Zingale</b> Executive Director										
	5050 West Tennessee Street, Tallahassee, FL 32399											
	floridarevenue.com											
	<h1>FAX</h1>											
<div style="border: 1px solid black; padding: 5px;"><small>NOTICE: This communication is intended only for the person or entity to whom it is addressed and may contain confidential, proprietary, and/or privileged material. Unless you are the intended addressee, any review, reliance, dissemination, distribution, copying or use whatsoever of this communication is strictly prohibited.</small></div>												
<table border="0"><tr><td>TO:</td><td>FROM:</td></tr><tr><td>FAX:</td><td>FAX:</td></tr><tr><td>PHONE:</td><td>PHONE:</td></tr><tr><td>SUBJECT:</td><td>DATE:</td></tr><tr><td>PAGE: _____ of _____</td><td></td></tr></table>			TO:	FROM:	FAX:	FAX:	PHONE:	PHONE:	SUBJECT:	DATE:	PAGE: _____ of _____	
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## 2024 TRIM Infraction Annual Comparison Analysis

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



## **2024 Top Infractions and Violations**

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

## **Electronic Submission of TRIM Compliance Package**

When submitting the TRIM compliance package to the TRIM section you must:  
Include the following in the package:

1. *Certification of Compliance* (Form DR-487)
2. Resolution determining Revenues and Millages Levied (Form ESE-524) (adopt the millage rate first)
3. Millage and/or ordinance adopting the final budget (do not send the entire budget)
4. Entire page of the newspaper or a copy of the school board's official website page for each TRIM advertisement
5. Proof of publications for each TRIM advertisement
6. If you used mailed notices in lieu of newspaper advertisements, you must include a copy of the mailed notices and proof of mailing from the post office
7. All TRIM Certification forms

**Submit packages electronically via the OASYS eTRIM application.**

## **Department of Revenue TRIM Compliance Section**

### **TRIM Staff**

### **Phone Number**

Wyatt Peters	(850) 617-8921
Dianne Porter	(850) 617-8920
Breauna Hines	(850) 617-8923
Roberta Epp	(850) 617-8890
Geundai Surivongchai	(850) 617-8883

### **Email**

[trim@floridarevenue.com](mailto:trim@floridarevenue.com)

### **TRIM Package Submission**

<https://ptoportal.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

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