

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-17, FLORIDA ADMINISTRATIVE CODE
TRUTH IN MILLAGE (“TRIM”) COMPLIANCE
AMENDING RULES 12D-17.002, 12D-17.003, AND 12D-17.004

12D-17.002 Definitions.

(1) No change.

(2) In addition, the following definitions apply:

(a) through (i) No change.

(j) “Proof of publication” means proof, provided by a newspaper in the form provided in Sections 50.041 and 50.051, F.S., showing the dates that the information or notice was published. School districts that publish its intent to adopt a tentative budget on a publicly accessible website, including a district school board's official website, pursuant to s. 50.0311, F.S., must provide proof including screenshots of the homepage showing the link to the advertisement; the advertisement; the dates that the information or notice was published; and website address.

(k) through (r) No change.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 195.002, 200.001(8), 200.065, 200.068, 218.21, 218.23, 218.63 FS., s. 1, Ch. 2024-159, LOF. History—New 6-20-91, Amended 12-27-94, 12-25-96, 6-13-22,_____.

12D-17.003 Truth in Millage (“TRIM”) Compliance.

(1) through (3) No change.

(4) A school district must:

(a) through (b) No change.

(c) Advertise ~~whenever possible~~, the tentative millage and budget hearing on a publicly accessible website pursuant to Section 50.0311, F.S., or in a newspaper of general circulation pursuant to Chapter 50, F.S. in the county published at least weekly unless the only newspaper in the county is published less than weekly or in a geographically limited insert of the newspaper if the insert is published at least twice weekly and the circulation of such insert includes the geographic boundaries of the taxing authority. Instead of the published notice, the taxing authority may send by mail to each elector residing in the jurisdiction of the taxing authority, in the form provided in Section 200.065(3), F.S., within 29 days after the certification date notice of its intent to tentatively adopt a millage and budget. The form generally provides that the notice must consist of a notice of proposed tax increase advertisement or notice of budget hearing advertisement and an adjacent budget summary advertisement as provided in Section 200.065(3), F.S. If published in the print edition of the newspaper as provided in Section 200.065(3), F.S., the advertisement must not be placed in the legal notices or classified advertisements section of the newspaper. The school district must also publish a Notice of Tax for School Capital Outlay advertisement, as required by Section 200.065(10)(a), F.S., if applicable. Otherwise, the advertisement must be published as provided in Chapter 50, F.S.

(d) through (i) No change.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 129.03, 195.002, 200.065, 200.068, 218.21, 218.23, 218.63 FS., s. 1, Ch. 2024-159, LOF. History—New 6-20-91, Amended

1-11-94, 4-18-94, 12-27-94, 12-25-96, 12-31-98, 6-13-22, _____.

12D-17.004 Taxing Authority’s Certification of Compliance; Notification by Department.

(1) through (2)(a) No change.

(b) For school districts, the certification of compliance must be made by filing the following items with the Department:

1. through 3. No change.

4. Proof of publication ~~from the newspaper~~ of the tentative budget hearing advertisement from the newspaper pursuant to Chapter 50, F.S., or a publicly accessible website pursuant to Chapter 50.0311, F.S.

5. through 6. No change.

7. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing the Notice of Tax for School Capital Outlay advertisement, required by Section 200.069(10)(a), F.S.

8. through 14. No change.

The forms listed above are incorporated by reference in Rule 12D-16.002, F.A.C.

(3) through (4) No change.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.63 FS., s. 1, Ch. 2024-159, LOF. History—New 6-20-91, Amended 12-25-96, 12-31-98, 11-1-12, 6-13-22, _____.