

**AGENDA**  
**FLORIDA DEPARTMENT OF REVENUE**

Meeting Material Available on the web at:  
<http://floridarevenue.com/opengovt/Pages/meetings.aspx>

**MEMBERS**

Governor Ron DeSantis  
Attorney General James Uthmeier  
Commissioner Wilton Simpson  
Chief Financial Officer Blaise Ingoglia

**December 17, 2025**

**Contacts:**    **Alec Yarger,**  
                  **Deputy Executive Director**  
                  **(850) 617-8324**

**Jamie Peate, Legislation Specialist**  
                  **Office of Legislative and Cabinet Services**  
                  **(850) 617-8324**

**9:00 A.M**  
**LL-03**  
**Tallahassee, Florida**

<b>ITEM</b>	<b>SUBJECT</b>	<b>RECOMMENDATION</b>
1.	Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register for rules relating to Property Tax Oversight and General Tax Administration, and further request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, when the substance of the proposed rules remain unchanged upon meeting the requirements for final adoption. <b>(ATTACHMENT 1)</b> <b>(ATTACHMENT 2)</b>	<b>RECOMMEND APPROVAL</b>
2.	Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, General Tax Administration rules changed before meeting the requirements for final adoption. <b>(ATTACHMENT 3)</b>	<b>RECOMMEND APPROVAL</b>

# **ATTACHMENT 1**



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 17, 2025

**MEMORANDUM**

**TO:** The Honorable Ron DeSantis, Governor  
Attention: Cody Farrill, Deputy Chief of Staff

The Honorable Blaise Ingoglia, Chief Financial Officer  
Attention: Robert Tornillo, Director, Cabinet Affairs

The Honorable James Uthmeier, Attorney General  
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Wilton Simpson, Commissioner of Agriculture  
Attention: India Holroyd, Cabinet Affairs Director

**THROUGH:** Jim Zingale, Executive Director

**FROM:** Alec Yarger, Deputy Executive Director

**SUBJECT:** Requesting Approval to File Notices of Proposed Rules and Hold Public Hearings; and Requesting Approval of Filing and Certifying Proposed Rules for Final Adoption if the Rules Remain Unchanged

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**Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact:**

No impact. The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and are not likely to have an increased regulatory cost in excess of \$200,000 within one year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

**What is the Department requesting?**

Section 120.54(3)(a), F.S., requires each agency head to approve any agency rulemaking to propose a new rule, or to amend or repeal a rule. The Department therefore requests approval to publish Notices of Proposed Rule in the *Florida Administrative Register* for the following proposed rules and to conduct public hearings when requested.

The Department further requests final adoption of these rules and approval to file and certify the rules with the Secretary of State when the substance of the proposed rules, including material incorporated by reference, remains unchanged and the requirements of section 120.54(3)(e), F.S., have been met.

- 12D-7.016, F.A.C., *Governmental Exemptions*
- 12D-16.002, F.A.C., *Index to Forms*
- Chapter 12D-17, F.A.C., *Truth in Millage (“TRIM”) Compliance*

***Why is the proposed rule necessary?***

*Rule 12D-7.016, F.A.C., Governmental Exemptions.*

Rule changes are necessary to reflect updates to definitions and Federal Aviation Authority (FAA) issued orders.

*Rule 12D-16.002, Index to Forms.*

Rule changes are necessary to incorporate changes to five forms to implement 2025 law changes and to one form to clarify the explanation of how the additional homestead exemption is applied regarding the annual adjustment for inflation by the percentage change in the Consumer Price Index.

*Rule Chapter 12D-17, F.A.C., Truth in Millage (“TRIM”) Compliance, and Rule 12D-16.002, F.A.C., Index to Forms.*

Truth in Millage (TRIM) establishes the statutory requirements that all taxing authorities levying a millage must follow, including all notices and budget hearing requirements, and reflects the maximum millage levies for counties, municipalities, and independent special districts. Updates to the rules and forms used to administer TRIM law are necessary to reflect current law, replacing obsolete provisions, and to provide for submitting required TRIM forms and documents to the Department using the internet-based OASYS eTRIM system, updating ten forms used in administering the Truth in Millage (TRIM) requirements and repealing one obsolete form.

***What do the proposed rules do?***

*Rule 12D-7.016, F.A.C., Governmental Exemptions.*

The proposed amendments to this rule reflect updates to the definition of a “fixed-base operator” and to the reference of an FAA order.

*Rule 12D-16.002, F.A.C., Index to Forms.*

The proposed amendments to four forms provide for the capture of additional data on affordable housing project exemptions for multifamily projects on state-owned land and new multifamily projects on government-owned land, and removes provisions for the obsolete enterprise zone exemptions.

Form DR-504AFH, *Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property*, updates the nonprofit land lease exemption and the newly constructed multifamily project exemption, and adds two exemptions for multifamily projects on state-owned land and new multifamily projects on government-owned land. (section 16, Chapter 2024-158, L.O.F., and sections 16 through 20, Chapter 2025-208, L.O.F.)

Form DR-501, *Original Application for Homestead and Related Tax Exemptions*, explains how the additional homestead exemption is adjusted annually based on an increase to the Consumer Price Index.

Rule Chapter 12D-17, Truth in Millage (“TRIM”) Compliance, and Rule 12D-16.002, Index to Forms. The proposed amendments remove the unnecessary repetition of provisions for withholding revenue sharing funds, remove unnecessary definitions, clarify instructions for calculating budgets, millage rate, and ad valorem proceeds by school districts, and provide the Department’s internet-based OASYS e-TRIM system is available for taxing authorities to submit the required TRIM forms and documents to the Department online. Forms used in administration of the TRIM requirements are updated to reflect current law, removing obsolete provisions, and provides instructions for submitting forms and documents using the online OASYS eTRIM application.

***Were comments received from external parties?***

No comments were received on the draft amendments to Rule 12D-7.016, F.A.C. The Department published a Notice of Rule Development in the *Florida Administrative Register* (Vol. 51, No. 174) on September 8, 2025, and scheduled a workshop for September 23, 2025, if requested in writing. The Department received no request to hold a workshop. No workshop was held.

Comments were received on Rule 12D-16.002, F.A.C. The Department published a Notice of Rule Development in the *Florida Administrative Register* (Vol. 51, No. 188) on September 26, 2025, and scheduled a workshop for October 15, 2025, if requested in writing. The Department received a request to hold a workshop. Written comments were received regarding additional changes to form DR-504AFH. In response, the Department made additional changes to form DR-504AFH.

Comments were received on TRIM forms. No comments were received on the Chapter 12D-17 draft rules. The Department published two Notices of Rule Development in the *Florida Administrative Register* (Vol. 51, No. 188) on September 26, 2025, and scheduled a workshop for October 15, 2025, if requested in writing. The Department received a request to hold a workshop. Written comments were received regarding additional changes to forms DR-420S and DR-420DEBT. In response, the Department did not make changes to these forms.

For each rule, attached are copies of:

- Summary, which includes:
  - Summary of Proposed Rule
  - Facts and Circumstances Justifying Proposed Rule
  - Federal Comparison Statement
  - Summary of Rule Development Workshop
- Proposed rule text
- Incorporated materials

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE  
EXEMPTIONS  
PROPOSED AMENDMENTS TO RULE 12D-7.016, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-7.016, F.A.C., reflect the update by the Federal Aviation Administration (FAA) to the definition of “fixed-base operator” as provided in FAA Order 5190.6B, Change 3.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to this rule is to reflect the update by the Federal Aviation Administration (FAA) to the definition of “fixed-base operator” as provided in FAA Order 5190.6B, Change 3. These changes were made by the FAA in the process of compiling an Airport Compliance Manual.

FEDERAL COMPARISON STATEMENT

The provisions contained in this proposed amended rule chapter do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP SCHEDULED FOR SEPTEMBER 23, 2025

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-7.016, F.A.C., in the Florida Administrative Register on September 8, 2025 (Vol. 51, No. 174, p. 3329). The Department scheduled a rule development workshop for September 23, 2025, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments.

## NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.:    RULE TITLE:

12D-7.016      Governmental Exemptions

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12D-7.016, F.A.C., is to reflect the update by the Federal Aviation Administration (FAA) to the definition of “fixed-base operator” as provided in FAA Order 5190.6B, Change 3.

SUMMARY: The proposed amendments update definitions and Federal Aviation Authority issued orders. These changes were made by the FAA in the process of compiling an Airport Compliance Manual.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION:

The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that this proposed rule is not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section

120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1) FS.

LAW IMPLEMENTED: 196.012, 196.199 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: To be determined.

PLACE: To be determined.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800) 955-8771 (TDD) or 1(800) 955-8771 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:



12D-7.016 Governmental Exemptions.

(1) through (5) No change.

(6) No change.

(a) A “fixed-base operator” is a commercial entity ~~an individual or firm operating at an airport and~~ providing aeronautical ~~general aircraft~~ services, such as fueling, maintenance, storage, and ground and flight instruction, to the public. See ~~Appendix 5~~, Federal Aviation Administration Authority Order 5190.6B, Change 3 ~~5190.6A~~.

(b) An “aeronautical activity” ~~is has been defined as~~ any activity which involves, makes possible, or is required for the operation of aircraft, or that ~~which~~ contributes to or is required for the safety of such operations ~~operation~~. See Appendix Z, Federal Aviation Administration Order 5190.6B Change 3. ~~Authority Advisory Circular 150/5190-1A~~. The following examples are not considered aeronautical activities: ground transportation (taxis, car rentals, limousines); hotels and motels; restaurants; barber shops; travel agencies and auto parking lots.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 196.012, 196.199 FS.*

*History—New 10-12-76, Formerly 12D-7.16, Amended 12-27-94, \_\_\_\_\_.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September  
8, 2025.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE  
ADMINISTRATION OF FORMS  
PROPOSED AMENDMENTS TO RULE 12D-16.002, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C., incorporate changes the Florida Legislature enacted in Chapter 2024-158, L.O.F., and Chapter 2025-208, L.O.F., to update the homestead exemption application, and amend forms used in administering the Truth in Millage requirements.

Amend Form DR-504AFH, *Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property*, to update the form based on revisions to the existing nonprofit land lease exemption and the newly constructed multifamily project exemption, and to add two exemptions for multifamily projects on state-owned land and new multifamily projects on government-owned land. These changes incorporate section 16 of Chapter 2024-158, L.O.F., and sections 16 through 20 of Chapter 2025-208, L.O.F., amending section 196.1978, and creating sections 196.19781 and 196.19782, F.S.

Amend Forms DR-403EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of \_\_\_\_\_ County, Florida*; DR-403V, *The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data*; DR-489EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of \_\_\_\_\_ County, Florida*; and DR-489V, *The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data*; to provide fields to report data on new affordable housing exemptions for the tax rolls for submission to the Department, and to remove report data on expired enterprise zone exemptions.

Amend Form DR-501, *Original Application for Homestead and Related Tax Exemptions*, to update how the additional homestead exemption is adjusted annually based on an increase to the Consumer Price Index.

Additional proposed amendments to Rule 12D-16.002, F.A.C., incorporate by reference, amended forms to provide for submitting all forms used in administering the Truth in Millage (TRIM) requirements, using the Department's electronic Oversight and Assistance System (OASYS eTRIM), to clarify the information to be

completed by taxing authorities, to remove obsolete critical capital outlay or critical operating needs and specific year references in the forms, to clarify the levy of the voted debt service millage, and to provide the required rule references to forms mentioned within a form for the following forms: Form DR-420, *Certification of Taxable Value*; DR-420DEBT, *Certification of Voted Debt Millage*; DR-420MM, *Maximum Millage Levy Calculation, Final Disclosure*; DR-420MM-P, *Maximum Millage Levy Calculation, Preliminary Disclosure*; DR-420TIF, *Tax Increment Adjustment Worksheet*; DR-420S, *Certification of School Taxable Value*; DR-421, *Certification for Taxing Authorities that do not Levy Ad Valorem Taxes*; DR-422, *Certification of Final Taxable Value*; DR-422DEBT, *Certification of Final Voted Debt Millage*; DR-487, *Certification of Compliance*; and DR-487V, *Vote Record for Final Adoption of Millage Levy*. The Form DR-428B, *Maximum Millage Calculation, General Information for Fiscal Year 2009-10 and Thereafter*, is proposed to be repealed.

#### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to this rule is to incorporate changes the Florida Legislature enacted in Chapter 2024-158, L.O.F., and sections 16 through 20, Chapter 2025-208, L.O.F.

The purpose of the proposed amendments is to incorporate by reference, amended forms to provide for submitting all forms used in administering the Truth in Millage (TRIM) requirements, using the Department's electronic Oversight and Assistance System (OASYS eTRIM).

#### FEDERAL COMPARISON STATEMENT

The provisions contained in the proposed amended rule do not conflict with comparable federal laws, policies, or standards.

#### SUMMARY OF RULE DEVELOPMENT WORKSHOPS HELD OCTOBER 15, 2025

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., to incorporate 2024 and 2025 Legislation, in the Florida Administrative Register on September 26, 2025 (Vol. 51, No. 188, pp. 3653-3654). The Department scheduled a rule development workshop for October 15, 2025, if requested in writing. The Department received requests for the workshop and the workshop was held.

Written comments were received regarding additional changes to form DR-504AFH. In response, the Department made additional changes to form DR-504AFH to correct an error and clarify language.

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., to incorporate forms to administer the TRIM requirements, in the Florida Administrative Register on September 26, 2025 (Vol. 51, No. 188, pp. 3652-3653). The Department scheduled a rule development workshop for October 15, 2025, if requested in writing. The Department received a request for the workshop and the workshop was held. The Department received a written comment on the amendments to Forms DR-420S and DR-420DEBT. In response, the Department did not make changes to these forms.

## NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.:    RULE TITLE:

12D-16.002    Index to Forms

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12D-16.002, F.A.C. (Index to Forms), is to incorporate form changes the Florida Legislature enacted in Chapter 2024-158, L.O.F., and Chapter 2025-208, L.O.F., to update the homestead exemption application, and amend forms used in administering the Truth in Millage requirements.

**SUMMARY:** The proposed amendments to amend Form DR-504AFH, Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property, is to update the form based on revisions to the existing nonprofit land lease exemption and the newly constructed multifamily project exemption, and to add two exemptions for multifamily projects on state-owned land and new multifamily projects on government-owned land. These changes incorporate section 16 of Chapter 2024-158, L.O.F., and sections 16 through 20 of Chapter 2025-208, L.O.F., amending section 196.1978, and creating sections 196.19781 and 196.19782, F.S.

The proposed amendments to the form DR-501, Original Application for Homestead and Related Tax Exemptions, to update how the additional homestead exemption is adjusted annually based on an increase to the Consumer Price Index.

The proposed amendments to forms used in administering the Truth in Millage requirements is to clarify that the information to be completed by taxing authorities, to remove obsolete critical capital outlay or critical operating needs and specific year references in the forms, to clarify the

levy of the voted debt service millage, and to provide the required rule references to forms mentioned within a form for Forms, DR-420, *Certification of Taxable Value*, DR-420DEBT, *Certification of Voted Debt Millage*, DR-420MM, *Maximum Millage Levy Calculation, Final Disclosure*, DR-420MM-P, *Maximum Millage Levy Calculation, Preliminary Disclosure*, DR-420TIF, *Tax Increment Adjustment Worksheet*, DR-420S, *Certification of School Taxable Value*, DR-421, *Certification for Taxing Authorities that do not Levy Ad Valorem Taxes*, DR-422, *Certification of Final Taxable Value*, DR-422DEBT, *Certification of Final Voted Debt Millage*, DR-428B, *Maximum Millage Calculation, General Information for Fiscal Year 2009-10 and Thereafter (Repeal)*, DR-487, *Certification of Compliance*, DR-487V, *Vote Record for Final Adoption of Millage Levy*.

#### SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that this proposed rule is not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or to

provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 95.18(3), 192.001(18), 193.085(4)(a), (b), 193.091(3)(b), 193.114(1), (6), 193.1142(1), 193.122(1), (2), 193.155(8)(f), (h), 193.1556(2), 193.461(3)(a), (e), 193.501(8), (9), 193.625(3)(a), 194.011(3), 194.014, 194.034(1)(b), (c), (2), 194.037(3), 195.002(2), 195.027(1), (4), 195.087(1)(a), (2), 196.011(1), (5), (6), 196.075(4)(d), (5), 196.101(4)(c), 196.121(1), 196.173(6)(a), 196.1975(4)(c), 196.1978, 197.1979, 196.198, 196.1983, 196.1995(8), 197.2423(3), 197.2425, 197.319, 197.323, 197.3632(5)(b), 197.3635, 197.552, 200.065(1), (5), 200.069, 218.12(12), 218.125(2), 218.135(2), 218.26(1) FS.

LAW IMPLEMENTED: 95.18, 136.03, 145.10(2), 145.11(2), 189.012, 192.001(18), 193.011(8), 193.023, 193.052, 193.075, 193.085, 193.092, 193.114, 193.1142, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.481, 193.501, 193.503, 193.621, 193.625, 193.703, 194.011, 194.014, 194.032, 194.034, 194.035, 194.037, 194.171, 194.181, 194.301(2)(b), 195.002, 195.022, 195.027(4), 195.073, 195.087, 196.011, 196.012(13), 196.015, 196.031, 196.075, 196.082, 196.092, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.161(1)(a), 196.173, 196.183, 196.193, 196.195, 196.196, 196.1961, 196.197, 196.1975, 196.1977, 196.1978, 196.19781, 196.19782, 196.1979, 196.198, 196.1983, 196.199, 196.1995, 196.2001, 196.2002, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.252, 197.2524, 197.262, 197.319, 197.322(1), 197.323, 197.3632, 197.3635, 197.373, 197.412, 197.413, 197.417(1), 197.432, 197.443, 197.492, 197.502, 197.542, 197.552, 200.065, 200.068, 200.069, 200.071, 200.081, 218.12, 218.125, 218.135, 218.23, 218.63, 218.66(2), 218.67 FS., ss. 9(b), 12 of Article VII of Florida Constitution.



IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: To be determined.

PLACE: To be determined

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800) 955-8771 (TDD) or 1 (800) 955-8771 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

**12D-16.002 Index to Forms.**

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained ~~from the Department's website~~ at [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms), or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

	Form Number	Form Title	Effective Date
(2) through (4) No Change.			

(5)(a) No change.			
(b)	DR-403EB	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida (r. _____ 02/24)	_____ 02/24
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____46344">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____46344</a>	
(6)(a) No Change.			
(b)	DR-403V	The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data (r. _____ 02/24)	_____ 02/24
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____46345">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____46345</a>	
(7) through (12) No change.			
(13)(a)	DR-420	Certification of Taxable Value (r. _____ 5/12)	_____ 11/12
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01751">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01751</a>	
(b)	DR-420DEBT	Certification of Voted Debt Millage (r. _____ 6/10)	_____ 11/12
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01752">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01752</a>	
(c) No change.			
(d)	DR-420MM	Maximum Millage Levy Calculation, Final Disclosure (r. _____ 5/12)	_____ 11/12
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01754">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01754</a>	
(e)	DR-420MM-P	Maximum Millage Levy Calculation, Preliminary Disclosure (r. _____ 5/12)	_____ 11/12
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01755">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01755</a>	
(f)	DR-420S	Certification of School Taxable Value (r. _____ 5/11)	_____ 11/12
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01756">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01756</a>	
(g)	DR-420TIF	Tax Increment Adjustment Worksheet (r. _____ 6/10)	_____ 11/12
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01757">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01757</a>	
(14)(a)	DR-421	Certification for Taxing Authorities That Do Not Levy Ad Valorem Taxes (r. _____ 11/12)	_____ 11/12
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01758">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01758</a>	
(b)	DR-422	Certification of Final Taxable Value (r. _____ 5/11)	_____ 11/12

		<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____01759">http://www.flrules.org/Gateway/reference.asp?No=Ref-____01759</a>	
(c)	DR-422DEBT	Certification of Final Voted Debt Millage (r. ____ 5/11)	____ 11/12
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-____01760">https://www.flrules.org/Gateway/reference.asp?No=Ref-____01760</a>	
(d)	DR-428B	<del>Maximum Millage Calculation, General Information for Fiscal Year 2009-10 and Thereafter (r. 5/11)</del>	11/12
		<del><a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-01761">https://www.flrules.org/Gateway/reference.asp?No=Ref-01761</a></del>	
(d)(e) No change.			
(e)(f) No change.			
(f)(g) No change.			
(15) through (19) No change.			
(20)(a)	DR-481	Value Adjustment Board – Notice of Hearing (r. ____ 01/17)	____ 01/17
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-____07705">https://www.flrules.org/Gateway/reference.asp?No=Ref-____07705</a>	
(b)	DR-481REM	Value Adjustment Board – Notice of Remote Hearing	____
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-____">https://www.flrules.org/Gateway/reference.asp?No=Ref-____</a>	
(21) through (23) No change.			
(24)		<del>486 Series</del>	
(24)(a)	DR-486	Petition to The Value Adjustment Board – Request for Hearing (r. ____ 11/23)	____ 11/23
		<del><a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-____16061">https://www.flrules.org/Gateway/reference.asp?No=Ref-____16061</a></del>	
(b) through (d) No change.			
(e)	DR-486PORT	Petition to The Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing (r. ____ 04/18)	____ 04/18
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-____09242">https://www.flrules.org/Gateway/reference.asp?No=Ref-____09242</a>	
(f) No change.			
(25)(a)(g)	DR-487	Certification of Compliance (r. ____ 01/25)	____ 04/25
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-____018024">https://www.flrules.org/Gateway/reference.asp?No=Ref-____018024</a>	

<del>(b)(4)</del>	DR-487V	Vote Record for Final Adoption of Millage Levy (r. ____ <del>06/10</del> )	____ <del>11/12</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01780">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01780</a>	
(25) through (26) renumbered (26) through (27) No change.			
<del>(28)</del>	DR-489EB	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of	____ <del>02/24</del>
<del>(27)(a)</del>		____ County, Florida (r. ____ <del>02/24</del> )	
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____16346">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____16346</a>	
(b) No change.			
(c)	DR-489V	The 20XX Preliminary Recapitulation of the Ad Valorem Assessment	____ <del>02/24</del>
		Roll, Value Data (r. ____ <del>02/24</del> )	
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____16347">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____16347</a>	
(28) through (36) renumbered (29) through (37) No change.			
<del>(38)</del>	DR-501	Original Application for Homestead and Related Tax Exemptions	____ <del>08/25</del>
<del>(37)(a)</del>		(r. ____ <del>08/25</del> )	
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____18435">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____18435</a>	
(b) through (k) No change.			
<del>(39)(38)</del> No change.			
<del>(40)(39)(a)</del> No change.			
(b)	DR-504AFH	Ad Valorem Tax Exemption Application and Return for Multifamily	____ <del>02/24</del>
		Project and Affordable Housing Property (r. ____ <del>02/24</del> )	
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____16355">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____16355</a>	
(c) through (g) No change.			
(40) through (59) renumbered (41) through (60) No change.			

*Rulemaking Authority 95.18(3), 192.001(18), 193.085(4)(a), (b), 193.091(3)(b), 193.114(1), (6), 193.1142(1), 193.122(1), (2), 193.155(8)(f), (h), 193.1556(2), 193.461(3)(a), (e), 193.501(8), (9), 193.625(3)(a), 194.011(3), 194.014, 194.034(1)(b), (c), (2), 194.037(3), 195.002(2), 195.027(1), (4), 195.087(1)(a), (2), 196.011(1), (5), (6), 196.075(4)(d), (5), 196.101(4)(c), 196.121(1), 196.173(6)(a), 196.1975(4)(c), 196.1978, 197.1979, 196.198, 196.1983, 196.1995(8), 197.2423(3), 197.2425, 197.319, 197.323, 197.3632(5)(b), 197.3635, 197.552, 200.065(1),*

(5), 200.069, 218.12(12), 218.125(2), 218.135(2), 218.26(1) FS. Law Implemented 95.18, 136.03, 145.10(2), 145.11(2), 189.012, 192.001(18), 193.011(8), 193.023, 193.052, 193.075, 193.085, 193.092, 193.114, 193.1142, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.481, 193.501, 193.503, 193.621, 193.625, 193.703, 194.011, 194.014, 194.032, 194.034, 194.035, 194.037, 194.171, 194.181, 194.301(2)(b), 195.002, 195.022, 195.027(4), 195.073, 195.087, 196.011, 196.012(13), 196.015, 196.031, 196.075, 196.082, 196.092, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.161(1)(a), 196.173, 196.183, 196.193, 196.195, 196.196, 196.1961, 196.197, 196.1975, 196.1977, 196.1978, 196.19781, 196.19782, 196.1979, 196.198, 196.1983, 196.199, 196.1995, 196.2001, 196.2002, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.252, 197.2524, 197.262, 197.319, 197.322(1), 197.323, 197.3632, 197.3635, 197.373, 197.412, 197.413, 197.417(1), 197.432, 197.443, 197.492, 197.502, 197.542, 197.552, 200.065, 200.068, 200.069, 200.071, 200.081, 218.12, 218.125, 218.135, 218.23, 218.63, 218.66(2), 218.67 FS., ss. 9(b), 12 of Article VII of Florida Constitution. History—New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, 9-17-18, 7-9-19, 12-7-20, 10-26-21, 11-11-21, 6-13-22, 10-30-22, 11-20-22, 7-18-23, 11-26-23, 2-8-24, 4-27-25, 8-28-25, \_\_\_\_\_

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September  
26, 2025.

The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of \_\_\_\_\_ County, Florida Date Certified: \_\_\_\_\_  
(Every Space must be filled in. Where there are spaces that are not applicable to your county, write "NONE" or "0" in that space.)

Statutory Authority	Property Roll Affected	Type of Exemption	Real Property		Personal Property	
			Number of Exemptions	Value of Exemption	Number of Exemptions	Value of Exemption
1 § 196.031(1)(a)	Real	\$25,000 Homestead Exemption				1
2 § 196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption				2
3 § 196.075	Real	Additional Homestead Exemption Age 65 and Older				3
4 § 196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse				4
5 § 196.091	Real	Totally Disabled Veterans Confined to Wheelchairs				5
6 § 196.095	Real	Licensed Child Care Facility in Enterprise Zone			Lines 7 through 44 renumbered 6 through 43. Add new lines 44 - 45.	6
6 § 196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)				6
7 § 196.183	Personal	\$25,000 Tangible Personal Property Exemption				7
8 § 196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary				8
9 § 196.1961	Real	Historic Property for Commercial or Nonprofit Purposes				9
10 § 196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services				10
11 § 196.1975	Real & Personal	Charitable Homes for the Aged				11
12 § 196.1977	Real	Proprietary Continuing Care Facilities				12
13 § 196.1978(1)(a) & (2)	Real & Personal	Affordable Housing Property				13
14 § 196.198	Real & Personal	Educational Property				14
15 § 196.1983	Real & Personal	Charter School				15
16 § 196.1985	Real	Labor Union Education Property				16
17 § 196.1986	Real	Community Center				17
18 § 196.1987	Real & Personal	Biblical History Display Property				18
19 § 196.199(1)(a)	Real & Personal	Federal Government Property				19
20 § 196.199(1)(b)	Real & Personal	State Government Property				20
21 § 196.199(1)(c)	Real & Personal	Local Government Property				21
22 § 196.199(2)	Real & Personal	Leasehold Interests in Government Property				22
23 § 196.1993	Real	Agreements with Local Governments for use of Public Property				23
24 § 196.1995	Real & Personal	Parcels Granted Economic Development Exemption				24
25 § 196.1997	Real	Historic Property Improvements				25
26 § 196.1998	Real	Historic Property Open to the Public				26
27 § 196.1999	Personal	Space Laboratories & Carriers				27
28 § 196.2001	Real & Personal	Non-for-Profit Sewer & Water Company				28
29 § 196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation				29
30 § 196.202	Real & Personal	Blind Exemption				30
31 § 196.202	Real & Personal	Total & Permanent Disability Exemption				31
32 § 196.202	Real & Personal	Widow's Exemption				32
33 § 196.202	Real & Personal	Widower's Exemption				33
34 § 196.24	Real & Personal	Disabled Ex-Service Member Exemption				34
35 § 196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)				35
36 § 196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)				36
37 § 196.173	Real	Deployed Service Member's Homestead Exemption				37
38 § 196.075	Real	Additional Homestead Exemption Age 65 and Older and 25 yr Residence				38
39 § 196.102	Real	Totally & Permanently Disabled First Responders & Surviving Spouse				39
40 § 196.182	Personal	Renewable Energy Source Devices (80% exemption)				40
41 § 196.1978(3)	Real & Personal	Affordable Housing Property (State), Newly Constructed				41
42 § 196.1978(1)(b)	Real	Leased Land for Affordable Housing				42
43 § 196.1979	Real & Personal	Affordable Housing Property (County)				43
44 § 196.19781	Real & Personal	Affordable Housing Property (Owned by this state)				44
45 § 196.19782	Real & Personal	Affordable Housing Property on Governmental Property				45

Note: Centrally assessed property exemptions should be included in this table.

The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

County: \_\_\_\_\_ Date Certified: \_\_\_\_\_

ing Authority: \_\_\_\_\_

Check one of the following:

- \_\_\_\_ Municipality  
\_\_\_\_ Independent Special District  
\_\_\_\_ School District  
\_\_\_\_ County  
Separate reports for MSTUs, Dependent Districts, and Water Management Basins are not required

Just Value		Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property
1	Just Value (193.011, F.S.)				0 1

Just Value of All Property in the Following Categories

2	Just Value of Land Classified Agricultural (193.461, F.S.)				0 2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *				0 3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)				0 4
5	Just Value of Pollution Control Devices (193.621, F.S.)				0 5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0 6
7	Just Value of Historically Significant Property (193.505, F.S.)				0 7
8	Just Value of Homestead Property (193.155, F.S.)				0 8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)				0 9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0 10
11	Just Value of Working Waterfront Property (Art. VII, s.4(l), State Constitution)				0 11

Assessed Value of Differentials

12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)				0 12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)				0 13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)				0 14

Assessed Value of All Property in the Following Categories

15	Assessed Value of Land Classified Agricultural (193.461, F.S.)				0 15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *				0 16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)				0 17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)				0 18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0 19
20	Assessed Value of Historically Significant Property (193.505, F.S.)				0 20
21	Assessed Value of Homestead Property (193.155, F.S.)				0 21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)				0 22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0 23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(l), State Constitution)				0 24

Total Assessed Value

25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	0	0	0	0 25
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Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)				0 26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)				0 27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *				0 28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)				0 29
30	Governmental Exemption (196.199, 196.1993, F.S.)				0 30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.19781, 196.19782, 196.1979, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1989, 196.2001, 196.2002, F.S.)				0 31
32	Widows / Widowers Exemption (196.202, F.S.)				0 32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)				0 33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)				0 34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *				0 35
36	Economic Development Econ-Dev. Exemption (196.1995, F.S.)-Licensed Child-Care Facility-in Ent. Zone (196.095, F.S.)				0 36
37	Lands Available for Taxes (197.502, F.S.)				0 37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)				0 38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)				0 39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)				0 40
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *				0 41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)				0 42

Total Exempt Value

43	Total Exempt Value (add lines 26 through 42)	0	0	0	0 43
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Total Taxable Value

44	Total Taxable Value (line 25 minus 43)	0	0	0	0 44
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\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.



The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: \_\_\_\_\_  
Date Certified: \_\_\_\_\_

Taxing Authority: \_\_\_\_\_

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	
4	Subtotal (1 + 2 - 3 = 4)	0
5	Other Additions to Operating Taxable Value	
6	Other Deductions from Operating Taxable Value	
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	0

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	
9	Just Value of Centrally Assessed Railroad Property Value	
10	Just Value of Centrally Assessed Private Car Line Property Value	

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	
12	Value of Transferred Homestead Differential	

		Column 1	Column 2
Total Parcels or Accounts		Real Property Parcels	Personal Property Accounts
13	Total Parcels or Accounts		

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)		
15	Land Classified High-Water Recharge (193.625, F.S.) *		
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)		
17	Pollution Control Devices (193.621, F.S.)		
18	Historic Property used for Commercial Purposes (193.503, F.S.) *		
19	Historically Significant Property (193.505, F.S.)		
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)		
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)		
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)		
23	Working Waterfront Property (Art. VII, s.4(i), State Constitution)		

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)		
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)		
26	Disabled Veterans' Homestead Discount (196.082, F.S.)		

\* Applicable only to County or Municipal Local Option Levies



# CERTIFICATION OF TAXABLE VALUE

DR-420  
R. 5/12  
Rule 12D-16.002  
F.A.C.  
Florida Administrative Code  
Effective 11/12  
Page 1 of 4

Year :	County :
Principal Authority <b>Name</b> :	Taxing Authority <b>Name</b> :


## 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)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (Form DR-420TIF, <b>Tax Increment Adjustment Worksheet</b> ) attached. If none, enter 0.	<input type="checkbox"/> YES <input type="checkbox"/> NO	Number (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of <b>each Form</b> DR-420DEBT, <b>Certification of Voted Debt Millage forms</b> attached. If none, enter 0.	<input type="checkbox"/> YES <input type="checkbox"/> NO	Number (9)
<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

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.			
10.	Prior year operating millage levy <i>(If prior year millage was adjusted, then use adjusted millage from Form DR-422)</i>	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all <b>each Form</b> DR-420TIF forms)</i>	\$	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all <b>Form</b> DR-420TIF forms)</i>	\$	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	per \$1000	(16)
17.	Current year proposed operating millage rate	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> <b>Municipal Services Taxing Unit (MSTU)</b>	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	(21)
<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>			<b>STOP HERE - SIGN AND SUBMIT</b>	
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from <b>all</b> <b>each</b> <b>Form DR-420 forms</b>)</i>	\$		(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$		(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from <b>all</b> <b>each</b> <b>Form DR-420 forms</b>)</i>	\$		(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, <b>minus 1</b>, multiplied by 100)</i>		%	(27)
<b>First public budget hearing</b>		Date :	Time :	Place :
SIGN HERE	<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 TAXABLE VALUE INSTRUCTIONS

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

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

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

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

### Section I: Property Appraiser

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

#### Line 8

Complete **Form a** DR-420TIF for each taxing authority making payments to a redevelopment trust fund under **s. Section** 163.387(2)(a), Florida Statutes, or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of **Form** DR-420TIF **forms** attached for the taxing authority on Line 8. Enter 0 if none.

#### Line 9

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

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

**Submit the completed form and supporting documentation electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at <https://portal.oasys.floridarevenue.com/>.**

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

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

### Section II: Taxing Authority

Complete Section II. **Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector.** "Dependent special district" (ss. 200.001(8)(d) and **189.012(2) 189.403(2)**, F.S.) means a special district that meets at least one of the following criteria:

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

"Independent special district" (ss. 200.001(8)(e) and **189.012(3) 189.403(3)**, F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

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

#### Lines 12 and 14

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

#### Line 24

Include only those levies derived from millage rates.

### **References**

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available at [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms).

<b>Form</b>	<b>Form Title</b>
DR-403 Series	Tax Roll Certification Documents
DR-420DEBT	Certification of Voted Debt Millage
DR-420MM-P	Maximum Millage Levy Calculation - Preliminary Disclosure
DR-420TIF	Tax Increment Adjustment Worksheet
DR-422	Certification of Final Taxable Value



# CERTIFICATION OF VOTED DEBT MILLAGE

DR-420DEBT  
R. 6/10  
Rule 12D-16.002  
F.A.C.  
Florida Administrative Code  
Effective 11/12  
Page 1 of 2

Year : <input type="text"/>		County : <input type="text"/>	
Principal Authority Name:		Taxing Authority Name:	
Levy Description :			
<b>SECTION I: COMPLETED BY PROPERTY APPRAISER</b>			
1.	Current year taxable value of real property for operating purposes	\$	(1)
2.	Current year taxable value of personal property for operating purposes	\$	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$	(4)
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 :
<b>SECTION II: COMPLETED BY TAXING AUTHORITY</b>			
5.	Current year proposed voted debt service millage rate levied under s. 12, Article VII, State Constitution	per \$1,000	(5)
6.	Current year proposed Other voted millage (In excess of the millage cap and not more than two years) voted for 2 years or less under levied under s. 9(b) Article VII, State Constitution	per \$1,000	(6)
S I G N  H E R E	<b>Taxing Authority Certification</b>		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, **Form with the** DR-420, *Certification of Taxable Value*, and **Form** DR-420S, *Certification of School Taxable Value*, and provide **it** to all taxing authorities levying a

- Voted debt service millage levied under **s. 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 **Form** DR-420DEBT for each voted debt service millage that's levied by a taxing authority. **The property appraiser should check** **Check** the Yes box on Line 9 of **Form** DR-420, *Certification of Taxable Value*, or Line 8 of **Form** DR-420S, *Certification of School Taxable Value*. **The property appraiser should provide** **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 Form** 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 **to and** request **a Form** DR-420DEBT.

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

**Submit the completed form and supporting documentation electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at <https://eportal.oasys.floridarevenue.com/>.**

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

**<http://dor.myflorida.com/dor/property/trim/trimmax.html>**

### References

**This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available at [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms).**

<b>Form</b>	<b>Form Title</b>
<b>DR-420</b>	<b>Certification of Taxable Value</b>
<b>DR-420DEBT</b>	<b>Certification of Voted Debt Millage</b>
<b>DR-420S</b>	<b>Certification of School Taxable Value</b>





# MAXIMUM MILLAGE LEVY CALCULATION FINAL DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM

R. 5/12

Rule 12D-16.002

F.A.C.

Florida Administrative Code

Effective 11/12

Page 1 of 4


Year : <input type="text"/>		County : <input type="text"/>	
Principal Authority <b>Name:</b> <input type="text"/>		Taxing Authority <b>Name:</b> <input type="text"/>	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input type="checkbox"/> No (1)
<b>IF YES, STOP STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.</b>			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	per \$1,000	(2)
3.	Prior year maximum millage rate with a majority vote from <b>current year 2011</b> , Form DR-420MM, Line 13	per \$1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	per \$1,000	(4)
<b>If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.</b>			
<b>Adjust rolled-back rate based on prior year majority-vote maximum millage rate</b>			
5.	Prior year final gross taxable value from <b>current year Current Year</b> Form DR-420, Line 7	\$	(5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$	(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from <b>current year Current Year</b> Form DR-420 Line 12	\$	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$	(8)
9.	Adjusted current year taxable value from <b>current year Form Current Year form</b> DR-420 Line 15	\$	(9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	per \$1,000	(10)
<b>Calculate maximum millage levy</b>			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter the amount from Line 10 when the rate is adjusted. If the rate is not adjusted, enter the amount from Line 2. Enter Line 10 if adjusted or else enter Line 2)	per \$1,000	(11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)		(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	per \$1,000	(13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	per \$1,000	(14)
15.	Current year adopted millage rate (See page 3 for instructions)	per \$1,000	(15)
16.	<b>Minimum vote required to levy adopted millage:</b> (Check one)		(16)
<input type="checkbox"/>	a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.		
<input type="checkbox"/>	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		

Continued on page 2



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

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Taxing Authority <b>Name:</b>		DR-420MM R. <b>5/12</b> Page 2 of 4	
19.	Current year adopted taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i>	\$	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$	(20)
<b>DEPENDENT SPECIAL DISTRICTS AND MUNICIPAL SERVICE TAXING UNITS (MSTUs)</b>			<b>STOP HERE. SIGN AND SUBMIT.</b>
21.	Enter the <b>sum of all</b> current year adopted taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's <b>and each MSTUs</b> Form DR-420MM)</i>	\$	(21)
22.	Total current year adopted taxes <i>(Line 19 plus Line 21)</i>	\$	(22)
<b>Total Maximum Taxes</b>			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's <b>and each MSTUs</b> Form DR-420MM)</i>	\$	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus line 23)</i>	\$	(24)
<b>Total Maximum Versus Total Taxes Levied</b>			
25.	Are <b>the</b> total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input type="checkbox"/> YES <input type="checkbox"/> NO      (25)	
SIGN HERE	<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 :

**Complete, certify and submit this form to the Department of Revenue with a the completed Form DR-487, Certification of Compliance, within 30 days of the final hearing. Submit the forms electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at <https://eportal.oasys.floridarevenue.com/>.**

**MAXIMUM MILLAGE LEVY CALCULATION FINAL DISCLOSURE  
INSTRUCTIONS**

DR-420MM  
R. 5/12  
Page 3 of 4

### General Instructions

Each of the following taxing authorities must complete **Form a** DR-420MM.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

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

This form **provides for the calculation of** ~~calculates~~ the maximum tax levy for **the current** ~~year 20XX~~ allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

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

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

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

### Line Instructions

#### Lines 5-10

Only taxing authorities that levied a **prior year 20XX** millage rate less than **the their** maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for **the prior year 20XX** had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

#### Line 12

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

#### Lines 13 and 14

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

#### Line 15

**Rate cannot exceed the statutory rate of the principal taxing authority.**

#### Line 16

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

#### Line 17

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

### **References**

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available at [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms).


<b><u>Form</u></b>	<b><u>Form Title</u></b>
<a href="#"><u>DR-420</u></a>	<a href="#"><u>Certification of Taxable Value</u></a>
<a href="#"><u>DR-487</u></a>	<a href="#"><u>Certification of Compliance</u></a>
<a href="#"><u>DR-487V</u></a>	<a href="#"><u>Vote Record for Final Adoption of Millage Levy</u></a>




# MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM-P  
R. **5/12**  
Rule 12D-16.002  
F.A.C. Florida  
Administrative Code  
Effective **11/12**  
Page 1 of 3

Year:		County:		
Principal Authority <b>Name:</b>		Taxing Authority <b>Name:</b>		
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	(1)
<b>IF YES,</b>  <b>STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.</b>				
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	per \$1,000		(2)
3.	Prior year maximum millage rate with a majority vote from <b>prior year 2011</b> Form DR-420MM, Line 13	per \$1,000		(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	per \$1,000		(4)
<b>If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.</b>				
<b>Adjust rolled-back rate based on prior year majority-vote maximum millage rate</b>				
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$		(5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$		(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$		(7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$		(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$		(9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	per \$1,000		(10)
<b>Calculate maximum millage levy</b>				
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	per \$1,000		(11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)			(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	per \$1,000		(13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	per \$1,000		(14)
15.	Current year proposed millage rate (See page 3 for Instructions)	per \$1,000		(15)
16.	<b>Minimum vote required to levy proposed millage:</b> (Check one)			(16)
<input type="checkbox"/>	a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. <b>Enter Line 13 on Line 17.</b>			
<input type="checkbox"/>	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. <b>Enter Line 15 on Line 17.</b>			
<input type="checkbox"/>	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. <b>Enter Line 15 on Line 17.</b>			
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the proposed rate. <b>Enter Line 15 on Line 17.</b>			
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16)	per \$1,000		(17)

Continued on page 2

18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$	(18)
Taxing Authority <b>Name:</b>			DR-420MM-P R. <b>5/12</b> Page 2 of 3
19.	Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i>	\$	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$	(20)
<b>DEPENDENT SPECIAL DISTRICTS AND MUNICIPAL SERVICE TAXING UNITS (MSTUs)</b>			<b>STOP HERE. SIGN AND SUBMIT.</b>
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM-P)</i>	\$	(21)
22.	Total current year proposed taxes <i>(Line 19 plus Line 21)</i>	\$	(22)
<b>Total Maximum Taxes</b>			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM-P)</i>	\$	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus line 23)</i>	\$	(24)
<b>Total Maximum Versus Total Taxes Levied</b>			
25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input type="checkbox"/> YES <input type="checkbox"/> NO	(25)
<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:

**Complete, certify and submit this Form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with a completed the Form DR-420, Certification of Taxable Value.** Submit the forms electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at <https://eportal.oasys.floridarevenue.com/>.

All TRIM forms for taxing authorities are available on our website at:  
<http://dor.myflorida.com/dor/property/trim/trimmax.html>

# MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE INSTRUCTIONS

DR-420MM-P  
R. 5/12  
Page 3 of 3

## General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

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

This form provides for the calculation of calculates the maximum tax levy for the current year 2012 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

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

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

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

## Line Instructions

### Lines 5-10

Only taxing authorities that levied a prior year 2011 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for the prior year 2011 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

### Line 12

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

### Lines 13 and 14

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

### Line 15

Rate cannot exceed the statutory rate of the principal taxing authority.

### Line 16

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

### Line 17

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

### References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available at [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms).

Form  
DR-420  
DR-420MM  
  
DR-487

Form Title  
Certification of Taxable Value  
Maximum Millage Levy  
Calculation - Final Disclosure  
Certification of Compliance





## CERTIFICATION OF SCHOOL TAXABLE VALUE

Year :	County :
--------	----------

Name of School District :

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

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)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series <b><i>(Form DR-403 Series is incorporated by reference in Rule 12D-16.002, F.A.C.)</i></b>	\$	(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 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 :	

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

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>	per \$1,000	(9)			
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	per \$1,000	(10)			
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	(11)			
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	(12)			
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	(13)			
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	per \$1,000	(14)			
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	per \$1,000	(15)			
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	per \$1,000	(16)			
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage	(17)
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>					



Name of School District :				DR-4205 R. <b>5/13</b> Page 2 of 4	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$		(18)	
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$		(19)	
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$		(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>			%	(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>			%	(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

# INSTRUCTIONS

## Section I: Property Appraiser

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

### Line 8

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

Submit the completed form and supporting documentation electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at <https://eportal.oasys.floridarevenue.com/>.

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. Critical Capital Outlay or Critical Operating	S. 1011.71(3)(b), F.S.	.250	Use only with instructions from the Department of Revenue. Critical capital outlay or critical operating needs. Requires a super majority vote to levy an additional 0.250 mills if voter approved in 2010 general election.
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  
[floridarevenue.com/property/forms](http://floridarevenue.com/property/forms)  
<http://dor.myflorida.com/dor/property/trim/trimmax.html>

### **References**

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available at  
<http://floridarevenue.com/property/Pages/Forms.aspx>.

<b>Form</b>	<b>Form Title</b>
<b>DR-403 Series</b>	<b>Tax Roll Certification Documents</b>
<b>DR-420DEBT</b>	<b>Certification of Voted Debt Millage</b>



# TAX INCREMENT ADJUSTMENT WORKSHEET

Year : <input type="checkbox"/>	County : <input type="checkbox"/>
Principal Authority <b>Name</b> :	Taxing Authority <b>Name</b> :
Community Redevelopment Area :	Base Year :

## SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	\$	(1)
2.	Base year taxable value in the tax increment area	\$	(2)
3.	Current year tax increment value <i>(Line 1 minus Line 2)</i>	\$	(3)
4.	Prior year Final taxable value in the tax increment area	\$	(4)
5.	Prior year tax increment value <i>(Line 4 minus Line 2)</i>	\$	(5)
<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 Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.

6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:			
6a.	Enter the proportion on which the payment is based.	%	(6a)
6b.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 6a)</i> <i>If value is zero or less than zero, then enter zero on Line 6b</i>	\$	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	\$	(6c)
7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:			
7a.	Amount of payment to redevelopment trust fund in prior year	\$	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10	per \$1,000	(7b)
7c.	Taxes levied on prior year tax increment value <i>(Line 5 multiplied by Line 7b, divided by 1,000)</i>	\$	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value <i>(Line 7a divided by Line 7c, multiplied by 100)</i>	%	(7d)
7e.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 7d)</i> <i>If value is zero or less than zero, then enter zero on Line 7e</i>	\$	(7e)

<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>	I certify the calculations, millages and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer :		Date :	
	Title :		Contact Name and Contact Title :	
	Mailing Address :		Physical Address :	
	City, State, Zip :		Phone Number :	Fax Number :

# TAX INCREMENT ADJUSTMENT WORKSHEET INSTRUCTIONS

DR-420TIF  
R. 6/40  
Page 2 of 2

Property appraisers must complete and certify sign Section I of this worksheet and provide it with Form form DR-420, Certification of Taxable Value, (incorporated by reference in Rule 12D-16.002, F.A.C.), to all taxing authorities who make payments to a redevelopment trust fund under:

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

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

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

“Dedicated increment value” is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

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

#### • Example 1.

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

#### • Example 2.

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

## Section I: Property Appraiser

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

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

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

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

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

## Section II: Taxing Authority

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

## Additional Instructions for Lines 6 and 7

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

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

Submit the completed form and supporting documentation electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at <https://eportal.oasys.floridarevenue.com/>.



## Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes

Deadline: November 1

DR-421  
R. 11/12  
Rule 12D-16.002  
F.A.C.  
Florida Administrative Code  
Effective 11/12

Indicate Change of Address: ☐

Taxing Authority Name:	
Mailing Address:	
City, State, Zip:	
County:	

I, \_\_\_\_\_, Chief Administrative Officer of  
the \_\_\_\_\_, hereby certify that, pursuant  
Taxing Authority

to section 218.23(1), Florida Statutes, the above named taxing authority has not levied ad valorem taxes  
for the tax year \_\_\_\_\_.

Signature of Chief Administrative Officer	Phone Number
Title & Date of Certification	Fax Number

Please include your email address:  \_\_\_\_\_  
E-mail Address

**Note:** This certification must be filed with the Department of Revenue no later than  
November 1, of the tax year. **Please return completed certification to:**

Submit the completed form electronically through the Department's Oversight and Assistance System  
(OASYS) electronic portal using the Truth in Millage (eTRIM) application at  
<https://eportal.oasys.floridarevenue.com/> or email to [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com).

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

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



# CERTIFICATION OF FINAL TAXABLE VALUE

DR-422  
R. 5/14  
Rule 12D-16.002  
F.A.C.  
Florida Administrative Code  
Effective 11/12  
Page 1 of 3

Year:	County:	Is the <b>value adjustment board VAB</b> still in session? <input type="checkbox"/> Yes <input type="checkbox"/> No
Principal Authority <b>Name:</b>		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 <b>Name:</b>		Check type: <input type="checkbox"/> Principal Authority <input type="checkbox"/> <b>Municipal Service Taxing Unit (MTSU)</b> <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 ( <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

<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 <b>special district</b> <b>Special District</b>	per \$1,000	(4d)
4e.	School district	Required Local Effort	(4e)
		Capital Outlay	
		Discretionary Operating	
		Discretionary Capital Improvement	
		<b>Critical Capital Outlay or Critical operating</b>	<b>per \$1,000</b>
		Additional Voted Millage	
4f.	Water management district	District Levy	(4f)
		Basin	

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

☐

YES

☐

NO

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



Taxing Authority <b>Name</b> :		DR-422 R. <b>5/11</b> Page 2 of 3	
<b>COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS</b> may adjust the non-voted millage rate only <b>when</b> 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 <b>when</b> 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)
SIGN HERE	<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.
	Signature of Chief Administrative Officer :		Date :
	Title:	Contact Name and Contact Title:	
	Mailing Address:	Physical Address:	
	City, State, Zip:	Phone Number:	Fax Number:

## INSTRUCTIONS

Submit the completed form and supporting documentation electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at <https://eportal.oasys.floridarevenue.com/>.

### SECTION I: Property Appraiser

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

### SECTION II: Taxing Authority

1. Complete Section II and sign.
2. **Certify to** ~~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 a final budget hearing.

Counties, municipalities, schools, and water management districts may **administratively adjust the millage rate complete Line 5 and Line 6** only when Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.) **If an administrative adjustment**



is made, Lines 5 and 6 must be completed.

MSTUs, dependent special districts, and independent special districts may administratively adjust the non-voted millage rate only when Line 3 is greater than plus or minus 3%. (s. 200.065(6), F.S.) If an administrative adjustment is made, Lines 7 and 8 must be completed.

**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 Form DR-422 for each county.

All TRIM forms for taxing authorities are available on our website at <http://dor.myflorida.com/dor/property/trim/trimmax.html> or [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms)

DR-422  
R. \_\_\_\_\_  
Page 3 of 3

### References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available at [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms).

Form	Form Title
DR-403 Series	Tax Roll Certification Documents
DR-420	Certification of Taxable Value
DR-420S	Certification of School Taxable Value
DR-422	Certification of Final Taxable Value
DR-487	Certification of Compliance



# CERTIFICATION OF FINAL VOTED DEBT MILLAGE

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

DR-422DEBT  
R. 5/11  
Rule 12D-16.002  
F.A.C. Florida  
Administrative Code  
Effective 11/12  
Page 1 of 3

Year:	County:	Is the value adjustment board VAB still in session? <input type="checkbox"/> Yes <input type="checkbox"/> No
Principal Authority Name:		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 Name:		Check type: <input type="checkbox"/> Principal Authority <input type="checkbox"/> Municipal Service Taxing Unit (MTSU) <input type="checkbox"/> Dependent Special District <input type="checkbox"/> Water Management District Basin

LEVY DESCRIPTION :

## SECTION I : COMPLETED BY PROPERTY APPRAISER

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

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

Time: A.M./P.M. 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.

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

4a.	Voted debt service millage levied under s. 12, Article VII of the State Constitution	per \$1,000	(4a)
4b.	Other voted millage (in excess of the millage cap and not more than two years) levied under s. 9(b), Article VII of the State Constitution	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 non-voted millage rate only when the percentage on Line 3 is greater than plus or minus 1% . (s. 200.065(6), F.S)

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

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

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

Taxing Authority :		DR-422DEBT R. 5/11 Page 2 of 3	
<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:

All TRIM forms for taxing authorities are available on our website at

[floridarevenue.com/property/forms](http://floridarevenue.com/property/forms)

<http://dor.myflorida.com/dor/property/trim/trimmax.html>

## CERTIFICATION OF FINAL VOTED DEBT MILLAGE

## INSTRUCTIONS

Property Appraisers must complete and certify Section I of this form with Form DR-420, *Certification of School Taxable Value*, and provide the form to all principal 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.

Submit the completed form and supporting documentation electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at <https://portal.oasys.floridarevenue.com/>.

**SECTION I: Property Appraiser**

1. Initiate a separate **Form** DR-422DEBT, *Certification of Final Voted Debt Millage*, for each **Form** DR-420DEBT, *Certification of Voted Debt Millage*, submitted.
2. Complete Section I **and sign**.
3. **Certify to the taxing authority.**  
**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** **Certify** 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 **administratively adjust the millage rate** **complete Line 5** only when Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.) **If an administrative adjustment is made, Lines 5 and 6 must be completed.**

MSTUs, dependent special districts, and independent special districts **may** **administratively adjust the millage rate** **complete Line 6** only when Line 3 is greater than plus or minus 3%. (s. 200.065(6), F.S.) **If an administrative adjustment is made, Lines 7 and 8 must be completed.**

**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.

**References**

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available at [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms).

<b>Form</b>	<b>Form Title</b>
DR-403 Series	Tax Roll Certification Documents
DR-420	Certification of Taxable Value
DR-420DEBT	Certification of Voted Debt Millage
DR-420S	Certification of School Taxable Value
DR-422DEBT	Certification of Final Voted Debt Millage
DR-487	Certification of Compliance



# CERTIFICATION OF FINAL VOTED DEBT MILLAGE

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

DR-422DEBT  
R. 5/11  
Rule 12D-16.002  
F.A.C. Florida  
Administrative Code  
Effective 11/12  
Page 1 of 3

Year:	County:	Is the value adjustment board VAB still in session? <input type="checkbox"/> Yes <input type="checkbox"/> No
Principal Authority Name:		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 Name:		Check type: <input type="checkbox"/> Principal Authority <input type="checkbox"/> Municipal Service Taxing Unit (MTSU) <input type="checkbox"/> Dependent Special District <input type="checkbox"/> Water Management District Basin

LEVY DESCRIPTION :

## SECTION I : COMPLETED BY PROPERTY APPRAISER

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

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

Time: A.M./P.M. 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.

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

4a.	Voted debt service millage levied under s. 12, Article VII of the State Constitution	per \$1,000	(4a)
4b.	Other voted millage (in excess of the millage cap and not more than two years) levied under s. 9(b), Article VII of the State Constitution	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 non-voted millage rate only when the percentage on Line 3 is greater than plus or minus 1% . (s. 200.065(6), F.S)

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

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

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

Taxing Authority :		DR-422DEBT R. 5/11 Page 2 of 3	
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 :		Date :
	Title:	Contact Name and Contact Title:	
	Mailing Address:	Physical Address:	
	City, State, Zip:	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)

<http://dor.myflorida.com/dor/property/trim/trimmax.html>

## CERTIFICATION OF FINAL VOTED DEBT MILLAGE

## INSTRUCTIONS

Property Appraisers must complete and certify Section I of this form with Form DR-420, *Certification of School Taxable Value*, and provide the form to all principal 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.

Submit the completed form and supporting documentation electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at <https://portal.oasys.floridarevenue.com/>.

## SECTION I: Property Appraiser

1. Initiate a separate **Form** DR-422DEBT, *Certification of Final Voted Debt Millage*, for each **Form** DR-420DEBT, *Certification of Voted Debt Millage*, submitted.
2. Complete Section I **and sign**.
3. **Certify to the taxing authority.**  
**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** **Certify** 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 **administratively adjust the millage rate** **complete Line 5** only when Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.) **If an administrative adjustment is made, Lines 5 and 6 must be completed.**

MSTUs, dependent special districts, and independent special districts **may** **administratively adjust the millage rate** **complete Line 6** only when Line 3 is greater than plus or minus 3%. (s. 200.065(6), F.S.) **If an administrative adjustment is made, Lines 7 and 8 must be completed.**

**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.

## References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available at [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms).

Form	Form Title
DR-403 Series	Tax Roll Certification Documents
DR-420	Certification of Taxable Value
DR-420DEBT	Certification of Voted Debt Millage
DR-420S	Certification of School Taxable Value
DR-422DEBT	Certification of Final Voted Debt Millage
DR-487	Certification of Compliance



# VOTE RECORD FOR FINAL ADOPTION OF MILLAGE LEVY

Section 200.065 (5), Florida Statutes

DR-487V

R. 6/19

Rule 12D-16.002,

F.A.C. Florida Administrative Code

Effective 11/12

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

Year:		County:		
Principal Authority <b>Name</b> :		Taxing Authority <b>Name</b> :		
<b>Please list List</b> ALL members of the taxing authority governing body and their vote on the resolution or ordinance stating the millage rate to be levied and adopted at their final hearing (s. 200.065(2)(d), F.S.). <b>Depending on the size of the governing body, all lines may not be needed.</b>				
<b>Name</b>		<b>Yes</b>	<b>No</b>	<b>Not present or Not Voting</b>
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
<b>Attach additional sheets, if necessary.</b>		<b>FINAL VOTE TOTALS:</b>		
<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:

This form must be submitted to the Department of Revenue with **Forms** DR-487, *Certification of Compliance*, and DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*. **These forms are incorporated, by reference, in Rule 12D-16.002, F.A.C.** Submit the completed form and supporting documentation electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at <https://eportal.oasys.floridarevenue.com/>.

All TRIM forms for taxing authorities are available **on our web site** at [floridarevenue.com/property/forms](https://floridarevenue.com/property/forms).



DRAFT

Statutory Authority		Property Roll Affected	Type of Exemption	Real Property		Personal Property	
				Number of Exemptions	Value of Exemption	Number of Exemptions	Value of Exemption
1	§ 196.031(1)(a)	Real	\$25,000 Homestead Exemption				1
2	§ 196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption				2
3	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older				3
4	§ 196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse				4
5	§ 196.091	Real	Totally Disabled Veterans Confined to Wheelchairs				5
6	§ 196.095	Real	Licensed Child Care Facility in Enterprise Zone				6
6	§ 196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)				6
7	§ 196.183	Personal	\$25,000 Tangible Personal Property Exemption				7
8	§ 196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary				8
9	§ 196.1961	Real	Historic Property for Commercial or Nonprofit Purposes				9
10	§ 196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services				10
11	§ 196.1975	Real & Personal	Charitable Homes for the Aged				11
12	§ 196.1977	Real	Proprietary Continuing Care Facilities				12
13	§ 196.1978(1)(a) & (2)	Real & Personal	Affordable Housing Property				13
14	§ 196.198	Real & Personal	Educational Property				14
15	§ 196.1983	Real & Personal	Charter School				15
16	§ 196.1985	Real	Labor Union Education Property				16
17	§ 196.1986	Real	Community Center				17
18	§ 196.1987	Real & Personal	Biblical History Display Property				18
19	§ 196.199(1)(a)	Real & Personal	Federal Government Property				19
20	§ 196.199(1)(b)	Real & Personal	State Government Property				20
21	§ 196.199(1)(c)	Real & Personal	Local Government Property				21
22	§ 196.199(2)	Real & Personal	Leasehold Interests in Government Property				22
23	§ 196.1993	Real	Agreements with Local Governments for use of Public Property				23
24	§ 196.1995	Real & Personal	Parcels Granted Economic Development Exemption				24
25	§ 196.1997	Real	Historic Property Improvements				25
26	§ 196.1998	Real	Historic Property Open to the Public				26
27	§ 196.1999	Personal	Space Laboratories & Carriers				27
28	§ 196.2001	Real & Personal	Non-for-Profit Sewer & Water Company				28
29	§ 196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation				29
30	§ 196.202	Real & Personal	Blind Exemption				30
31	§ 196.202	Real & Personal	Total & Permanent Disability Exemption				31
32	§ 196.202	Real & Personal	Widow's Exemption				32
33	§ 196.202	Real & Personal	Widower's Exemption				33
34	§ 196.24	Real & Personal	Disabled Ex-Service Member Exemption				34
35	§ 196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)				35
36	§ 196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)				36
37	§ 196.173	Real	Deployed Service Member's Homestead Exemption				37
38	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older and 25 yr Residence				38
39	§ 196.102	Real	Totally & Permanently Disabled First Responders & Surviving Spouse				39
40	§ 196.182	Personal	Renewable Energy Source Devices (80% exemption)				40
41	§ 196.1978(3)	Real & Personal	Affordable Housing Property (State), Newly Constructed				41
42	§ 196.1978(1)(b)	Real	Leased Land for Affordable Housing				42
43	§ 196.1979	Real & Personal	Affordable Housing Property (County)				43
44	§ 196.19781	Real & Personal	Affordable Housing Property (Owned by this state)				44
45	§ 196.19782	Real & Personal	Affordable Housing Property on Governmental Property				45

Note: Centrally assessed property exemptions should be included in this table.

The 2025 Preliminary Recapitulation of the Ad Valorem Assessment Roll

Value Data

County: \_\_\_\_\_ Date Certified: \_\_\_\_\_

Authority: \_\_\_\_\_

Check one of the following:  
\_\_\_\_ County \_\_\_\_\_ Municipality \_\_\_\_\_  
\_\_\_\_ School District \_\_\_\_\_ Independent Special District \_\_\_\_\_  
Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property
1	Just Value (193.011, F.S.)				0 1

Just Value of All Property in the Following Categories

2	Just Value of Land Classified Agricultural (193.461, F.S.)				0 2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *				0 3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)				0 4
5	Just Value of Pollution Control Devices (193.621, F.S.)				0 5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0 6
7	Just Value of Historically Significant Property (193.505, F.S.)				0 7
8	Just Value of Homestead Property (193.155, F.S.)				0 8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)				0 9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0 10
11	Just Value of Working Waterfront Property (Art. VII, s.4(f), State Constitution)				0 11

Assessed Value of Differentials

12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)				0 12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)				0 13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)				0 14

Assessed Value of All Property in the Following Categories

15	Assessed Value of Land Classified Agricultural (193.461, F.S.)				0 15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *				0 16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)				0 17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)				0 18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0 19
20	Assessed Value of Historically Significant Property (193.505, F.S.)				0 20
21	Assessed Value of Homestead Property (193.155, F.S.)				0 21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)				0 22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0 23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(f), State Constitution)				0 24

Total Assessed Value

25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	0	0	0	0 25
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Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)				0 26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)				0 27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *				0 28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)				0 29
30	Governmental Exemption (196.199, 196.1993, F.S.)				0 30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.19781, 196.19782, 196.1979, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)				0 31
32	Widows / Widowers Exemption (196.202, F.S.)				0 32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)				0 33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)				0 34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *				0 35
36	Economic Development Econ. Dev. Exemption (196.1995, F.S.); Licensed Child-Care Facility in Ent. Zone (196.095, F.S.) *				0 36
37	Lands Available for Taxes (197.502, F.S.)				0 37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)				0 38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)				0 39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)				0 40
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *				0 41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)				0 42

Total Exempt Value

43	Total Exempt Value (add lines 26 through 42)	0	0	0	0 43
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Total Taxable Value

44	Total Taxable Value (line 25 minus 43)	0	0	0	0 44
----	--	---	---	---	------

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2025 Preliminary Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: \_\_\_\_\_ Date Certified: \_\_\_\_\_

Taxing Authority: \_\_\_\_\_

Additions/Deletions

		Just Value	Taxable Value
1	New Construction		
2	Additions		
3	Annexations		
4	Deletions		
5	Rehabilitative Improvements Increasing Assessed Value by at Least 100%		
6	Total TPP Taxable Value in Excess of 115% of Previous Year Total TPP Taxable Value		
7	Net New Value (1 + 2 + 3 - 4 + 5 + 6 = 7)	0	0

Selected Just Values

	Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.
9	Just Value of Centrally Assessed Railroad Property Value
10	Just Value of Centrally Assessed Private Car Line Property Value

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential
12	Value of Transferred Homestead Differential

Column 1

Column 2

Total Parcels or Accounts	Real Property Parcels	Personal Property Accounts
13	Total Parcels or Accounts	

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	
15	Land Classified High-Water Recharge (193.625, F.S.) *	
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	
17	Pollution Control Devices (193.621, F.S.)	
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	
19	Historically Significant Property (193.505, F.S.)	
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	
23	Working Waterfront Property (Art. VII, s.4(i), State Constitution)	

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	

\* Applicable only to County or Municipal Local Option Levies



# ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

Permanent Florida residency required **on January 1.**  
Application due to property appraiser **by March 1.**  
Complete pages 1 through 3

DR-501  
R. **08/25**  
Rule 12D-16.002,  
F.A.C.  
Page 1 of 5  
Effective **08/25**

County		Tax Year
I am applying for homestead exemption <input type="checkbox"/> New or <input type="checkbox"/> Change		
<b>Property Information</b>		
Homestead address		Mailing address, if different
Parcel identification number or legal description		
Type of deed		Date of deed
Recorded: Book Page Date or Instrument number		
Is the property in a trust? <input type="checkbox"/> Yes <input type="checkbox"/> No Name of trust on the property deed		
<b>Applicant / Co-applicant Information</b>		
	<b>Applicant</b>	<b>Co-applicant/Spouse</b>
Name		
Phone number		
*Social Security #		
Date of birth		
Are you a US Citizen?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
If not a US Citizen, provide Immigration # or Resident Alien Card #	<input type="checkbox"/> Immigration # or <input type="checkbox"/> Resident Alien Card #	<input type="checkbox"/> Immigration # or <input type="checkbox"/> Resident Alien Card #
% of ownership		
Date homestead was established		
Name and address of any owners not residing on the property		
Marital status of Applicant <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed <input type="checkbox"/> Other, Explain		
Marital status of Co-applicant <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed <input type="checkbox"/> Other, Explain		
Co-applicant relationship to Applicant (Example: Spouse, parent, sibling)		
Do you currently claim residency or homestead in another county or state? Applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No Co-applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Address of current or previous homestead:		
Date current or previous homestead was established and ended, if applicable:		
You may also qualify for a Portability benefit if you previously lived in another Florida county any of the 3 immediately preceding years. A separate application is required, see page 5 for more information.		

\*Disclosure of your social security number is mandatory. It is required by section 196.011(1)(b), Florida Statutes. The social security number will be used to verify taxpayer identity and homestead exemption information submitted to property appraisers.

Please provide as much information as possible. Your county property appraiser will make the final determination.

Proof of Residence	Applicant	Co-applicant/Spouse
Previous residency outside Florida and date terminated	date	date
FL driver license or ID card number	date	date
Florida vehicle tag number		
Florida voter registration number (if US citizen)	date	date
Declaration of domicile, enter date	Recorded date	Recorded date
Current employer		
Address on your last IRS return		
School location of dependent children		
Bank statement and checking account sent to homestead address	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Proof of payment of utilities at homestead address	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

**In addition to homestead exemption, I am applying for the following benefits.**

See page 5-4 for qualification and required documents. <sup>1</sup>Please note some exemptions or benefits may require additional applications.

By local ordinance only:

- ☐ Age 65 and older with limited income (amount determined by ordinance) <sup>1</sup>
- ☐ Age 65 and older with limited income and permanent residency for 25 years or more <sup>1</sup>
- ☐ \$5,000 widowed ☐ \$5,000 blind ☐ \$5,000 totally and permanently disabled
- ☐ Total and permanent disability – quadriplegic <sup>1</sup>
- ☐ Certain total and permanent disabilities - limited income and hemiplegic, paraplegic, wheelchair required, or legally blind
- ☐ First responder totally and permanently disabled in the line of duty or surviving spouse
- ☐ Surviving spouse of first responder who died in the line of duty
- ☐ Disabled veteran discount, 65 or older which carries over to the surviving spouse <sup>1</sup>
- ☐ Veteran disabled 10% or more
- ☐ Disabled veteran confined to wheelchair, service-connected
- ☐ Service-connected totally and permanently disabled veteran or veteran's surviving spouse. Applicants for this exemption qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and provide proof of the disability as of January 1 of that tax year<sup>2</sup>. If you received the same exemption on another parcel in the previous year, enter the previous parcel information in the space provided.
- Parcel number \_\_\_\_\_ County \_\_\_\_\_.
- ☐ Surviving spouse of veteran who died while on active duty. Applicants for this exemption qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and provide an official letter<sup>2</sup>. If you received the same exemption on another parcel in the previous year, enter the previous parcel information in the space provided.
- Parcel number \_\_\_\_\_ County \_\_\_\_\_.
- ☐ Other, specify: \_\_\_\_\_

<sup>1</sup> This type of exemption or benefit requires an additional application. See page 4 for information.

<sup>2</sup>See page 5-4 Forms and Documents for acceptable forms of proof.

***File the signed application for exemption with the county property appraiser.***

I authorize this agency to obtain information to determine my eligibility for the exemptions applied for. I qualify for these exemptions under Florida Statutes. I own the property above and it is my permanent residence or the permanent residence of my legal or natural dependent(s). (See s. 196.031, Florida Statutes.)

I understand that under section 196.131(2), F.S., any person who knowingly and willfully gives false information to claim homestead exemption is guilty of a misdemeanor of the first degree, punishable by imprisonment up to one year, a fine up to \$5,000, or both.

I have read, or have had someone read to me, the contents of this form.

I certify all information on this form and any attachments are true, correct, and in effect on January 1 of this year.

_____ Signature, applicant	_____ Date	_____ Signature, co-applicant	_____ Date
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Contact your local property appraiser if you have questions about your exemption.

***File the signed application for exemption with the county property appraiser.***

_____ Signature, property appraiser or deputy	_____ Date	_____ Entered by	_____ Date
--	---------------	---------------------	---------------

## References

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

### Form

DR-416  
DR-416B  
DR-501A  
DR-501DV  
  
DR-501SC

### Form Title

Physician's Certification of Total and Permanent Disability  
Optometrist's Certification of Total and Permanent Disability  
Statement of Gross Income  
Application and Return for Homestead Tax Discount, Veterans Age 65 and Older  
with a Combat-Related Disability and Surviving Spouse  
Adjusted Gross Household Income, Sworn Statement and Return

## PENALTIES

The property appraiser has a duty to put a tax lien on your property if you received a homestead exemption during the past 10 years that you were not entitled to receive. The property appraiser will notify you that taxes with penalties and interest are due. You will have 30 days to pay before a lien is recorded. If this was not an error by the property appraiser, you will be subject to a penalty of 50 percent of the unpaid taxes and 15 percent interest each year (see ss. 196.011(10) and 196.161(1)(b), F.S.).

If you improperly receive a homestead exemption as a result of the property appraiser's clerical mistake or omission, you will not be assessed penalties or interest.

For tax years beginning in 2025, if you improperly receive an exemption as a result of the property appraiser's clerical mistake or omission, and you disclose the error to the property appraiser before you receive a notice of intent to record a lien, you will not be charged back taxes, penalties or interest. For special requirements for estates probated or administered outside Florida, see s. 196.161(1), F.S.

The information in this application will be given to the Department of Revenue. Under s. 196.121, F.S., the Department and property appraisers can give this information to any state where the applicant has resided. Social security numbers will remain confidential under s. 193.114(5), F.S.

## EXEMPTION AND DISCOUNT REQUIREMENTS

**Homestead** Every person who owns real property in Florida on January 1, makes the property his or her permanent residence or the permanent residence of a legal or natural dependent, and files an application with the county property appraiser's office, may receive a property tax exemption up to \$50,000 of the assessed value. The first \$25,000 applies to all property taxes, including school district taxes. **The additional exemption** For the first year of your exemption, the added \$25,000 applies to assessed value over \$50,000 and only to non-school taxes. **If you remain in the home and keep your homestead exemption, the** **The additional added \$25,000** exemption **is adjusted starting in 2025 and then will increase** annually on January 1 for inflation by the percentage change in the Consumer Price Index (CPI), if the percentage change is positive. See s. 196.031(1)(b), F.S.

The Consumer Price Index (CPI) is a measure of consumer price changes. The Bureau of Labor Statistics of the United States Department of Labor calculates the CPI statistics using the All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year. The Department has additional information about CPI posted on the website [Florida Department of Revenue – Property Tax – Consumer Price Index \(https://floridarevenue.com/property/Pages/ConsumerPriceIndex.aspx\)](https://floridarevenue.com/property/Pages/ConsumerPriceIndex.aspx) [floridarevenue.com](https://floridarevenue.com)). The Department will provide the CPI data to the county property appraisers to be used on homestead exemption calculations on applicable properties.

Your local property appraiser will determine whether you are eligible. The appraiser may consider information such as the items requested on page 2.

**Save Our Homes (SOH)** Beginning the year after you receive homestead exemption, the assessment on your home cannot increase by more than the lesser of the change in the Consumer Price Index or 3 percent each year, no matter how much the just value increases. If you have moved from one Florida homestead to another within the last three years, you may be eligible to take some of your SOH savings with you. See your property appraiser for more information.



This page does not contain all the requirements that determine your eligibility for an exemption.  
Consult your local property appraiser and Chapter 196, Florida Statutes, for details.

Added Benefits Available for Qualified Homestead Properties				
	Amount	Qualifications	Forms and Documents <sup>1,2</sup>	Statute
<b>Exemptions</b>				
Local option, age 65 and older	Determined by local ordinance	Local ordinance, limited income	Proof of age DR-501SC, household income	196.075
	The amount of the assessed value	Local ordinance, just value under \$250,000, permanent residency for 25 years or more.	DR-501SC, household income	
Widowed	\$5,000		Death certificate of spouse	196.202
Blind	\$5,000		Florida physician, DVA <sup>3</sup> , or SSA <sup>4</sup>	196.202
Totally and Permanently Disabled	\$5,000	Disabled	Florida physician, DVA <sup>3</sup> , or SSA <sup>4</sup>	196.202
	All taxes	Quadriplegic	2 Florida physicians or DVA*	196.101
	All taxes	Hemiplegic, paraplegic, wheelchair required for mobility, or legally blind Limited income	DR-416, DR-416B, or letters from 2 FL physicians (For the legally blind, one can be an optometrist.) Letter from DVA <sup>3</sup> , and DR-501A, household income	196.101
<b>Veterans and First Responders Exemptions and Discount</b>				
Disabled veteran discount, age 65 and older which carries over to the surviving spouse	% of disability	Combat-related disability	Proof of age, DR-501DV Proof of disability, DVA <sup>3</sup> , or US government	196.082
Veteran, disabled 10% or more by misfortune or during wartime service	Up to \$5,000	Veteran or surviving spouse	Proof of disability, DVA <sup>3</sup> , or US government	196.24
Veteran confined to wheelchair, service-connected, totally disabled	All taxes	Veteran or surviving spouse	Proof of disability, DVA <sup>3</sup> , or US government	196.091
Service-connected, totally and permanently disabled veteran or surviving spouse	All taxes	Veteran or surviving spouse	Proof of disability, DVA <sup>3</sup> , or US government	196.081
Surviving spouse of veteran who died while on active duty	All taxes	Surviving spouse	US Government or DVA <sup>3</sup> letter attesting to the veteran's death while on active duty	196.081
First responder totally and permanently disabled in the line of duty or surviving spouse	All Taxes	First responder or surviving spouse	Proof of Disability, employer certificate, physician's certificate and SSA <sup>4</sup> (or additional physician certificate)	196.102
Surviving spouse of first responder who died in the line of duty	All taxes	Surviving spouse	Letter attesting to the first responder's death in the line of duty	196.081
<sup>3</sup> DVA is the US Department of Veterans Affairs or its predecessor. <sup>4</sup> SSA is the Social Security Administration.				
<b>Save Our Homes Portability Transfer of Homestead Assessment Difference Benefit</b>				
Save Our Homes Assessment Limitation and Portability Transfer	The accumulated difference between the assessed value and the just value	Had homestead from a previous Florida county to a new homestead	DR-501T, Transfer of Homestead Assessment Difference	193.155



## FLORIDA

# AD VALOREM TAX EXEMPTION APPLICATION AND RETURN FOR **MULTIFAMILY PROJECT AND AFFORDABLE HOUSING PROPERTY**

Sections 196.1978, and 196.1979, 196.19781, and 196.19782 Florida Statutes

DR-504AFH  
R. 08/25  
Rule 12D-16.002, F.A.C.  
Effective 08/25  
Page 1 of 10

This application is for use by owners of affordable housing for persons or families with certain income limits, as provided in sections (ss.) 196.1978 and 196.1979, Florida Statutes (F.S.), to apply for a (select one):

All applicants must select which type of exemption you are applying for below.

Affordable Housing Property Exemptions			
Select one	Title	Florida Statute	Application Section & Page #
<input type="checkbox"/>	Property Owned by Non-Profit	s. 196.1978(1)(a)	Section A Pages 2 & 10
<input type="checkbox"/>	Land Owned or Leased by Non-Profit	s. 196.1978(1)(b)	Section B Pages 3 & 10
<input type="checkbox"/>	Multifamily Project Subject to Recorded Agreement with the Florida Housing Finance Corporation	s. 196.1978(2)	Section C Page 4
<input type="checkbox"/>	Newly Constructed Multifamily Project with Florida Housing Finance Corporation Certification Notice	s. 196.1978(3)	Section D Page 5
<input type="checkbox"/>	Multifamily Project Subject to Land Use Restriction Agreement with the Florida Housing Finance Corporation	s. 196.1978(4)	Section E Page 6
<input type="checkbox"/>	County & Municipal Ordinance on Multifamily Properties	s. 196.1979	Section F Page 7
<input type="checkbox"/>	Land Owned by the State of Florida	s. 196.19781	Section G Page 8
<input type="checkbox"/>	Newly Constructed Multifamily Project on Land Owned by a Governmental Entity	s. 196.19782	Section H Page 9

☐ A. Affordable Housing Property Exemption for Non-Profit, section 501(c)(3) Qualified Owners:

Complete page 2 (Section A) and attach with signature page 1 and attach required documentation from page 7. Section 196.1978(1)(a), F.S.

☐ B. Affordable Housing Land Exemption for Non-Profit, section 501(c)(3) Qualified Owners:

Complete page 3 (Section B) and attach with signature page 1 and attach required documentation from page 7. Section 196.1978(1)(b), F.S.

☐ C. Multifamily Project Exemption for Recorded Agreement with the Florida Housing Finance Corporation: Complete page 4 (Section C.) and attach with signature page 1. Section 196.1978(2), F.S.

☐ D. Newly Constructed Multifamily Project Exemption:

Complete page 5 (Section D.) and attach with signature page 1. Section 196.1978(3), F.S.

☐ E. County & Municipal Affordable Housing Exemption on Multifamily Properties:

Complete page 6 (Section E.) and attach with signature page 1. Section 196.1979, F.S.

This completed application, including all required attachments, must be filed with the county property appraiser on or before **March 1 of the current tax year.**

**General Information** (**ALL** applicants must complete this section)

Applicant name			
Mailing address		Physical address, if different	
Business phone		County where property is located	

Parcel identification number or legal description

**Signature** (**ALL** applicants must complete this section.)

Florida law requires property appraisers to determine whether an organization uses the identified property for exempt purposes before granting an ad valorem tax exemption. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the exemption requested.

I certify all information on this application, including any attachments, is true, correct, and in effect on January 1 of the tax year.

\_\_\_\_\_  
**Signature**\_\_\_\_\_  
**Title**\_\_\_\_\_  
**Date**

**Section A: Affordable Housing Property Owned by Exemption for Non-Profit, section 501(c)(3) Qualified Owners** (Complete this section if you are applying for an exemption from ad valorem tax on affordable housing property.) (See section 196.1978(1)(a), F.S., for requirements)

1. On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717? ☐ Yes ☐ No  
  
If **yes**, attach a copy of the determination letter issued by the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended.  
  
If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.
2. On January 1 of the current year, was the property owned entirely by the applicant?  
☐ Yes ☐ No
3. Does the property provide affordable housing to eligible persons as defined by s. 159.603, F.S.?  
☐ Yes ☐ No
4. Does the property provide affordable housing to persons or families meeting the income limits specified in s. 420.0004, F.S.? ☐ Yes ☐ No
5. Florida law provides for exemption of property where affirmative steps are being taken to prepare the property to provide affordable housing. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to providing affordable housing. [s. 196.196(5)(a)] I am claiming affirmative steps. ☐ Yes ☐ No  
  
If **yes**, attach a copy of documentation of the affirmative steps. **See page 10 for additional required information and documentation.**

**Section B: Affordable Housing Land Owned or Leased by Exemption for Non-Profit, section 501(c)(3) Qualified Owners** (Complete this section if you are applying for an exemption from ad valorem tax on land owned or leased from a housing finance authority pursuant to part IV of chapter 159, F.S., by a not-for-profit corporation but and leased and used for affordable housing.)  
(See s. 196.1978(1)(b), F.S., for requirements)

1. On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717? ☐ Yes ☐ No

If **yes**, attach a copy of the determination letter issued by the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended.

If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.

- 2a. On January 1 of the current year, was the land:

- ☐ owned entirely by the applicant, or  
☐ leased from a housing finance authority under part IV of chapter 159, F.S., by the applicant and leased for a minimum of 99 years for the purpose of, and predominantly used for providing affordable housing to persons or families meeting the income limits specified in ss. 196.1978(1)(b) and 420.0004, F.S.?

☐ Yes (If yes, skip to 2c) ☐ No (If no, skip to 2b)

- 2b. On January 1 of the current year, was the land leased pursuant to s. 196.1978(1)(b), F.S., and assigned or subleased from a nonprofit entity to persons or families meeting the income limits specified in s. 420.0004, F.S., for such persons' own use as affordable housing? ☐ Yes ☐ No

- 2c. For qualifying purposes the square footage of the improvements used to provide the affordable housing must be greater than 50% of the square footage of all improvements on the land? ☐ Yes ☐ No

If **yes**, state the square footage of the improvements used to provide the affordable housing:

\_\_\_\_\_

State the square footage of all improvements on the land: \_\_\_\_\_

3. Florida law provides for exemption of property where affirmative steps are being taken to prepare the property to provide affordable housing. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to providing affordable housing. [s. 196.196(5)(a)] I am claiming affirmative steps. ☐ Yes ☐ No

If **yes**, attach a copy of documentation of the affirmative steps. See page 10 for additional required information and documentation.

**Section C: Multifamily Project Exemption for Subject to Recorded Agreement with the Florida Housing Finance Corporation**

Complete this section if you are applying for an exemption for a multifamily project for affordable housing to persons or families with certain income limits.

(See s. 196.1978(2), F.S., for requirements)

1. On January 1 of the current year, how many units of the multifamily project are used to provide affordable housing? \_\_\_\_\_
2. Is the property subject to an agreement with the Florida Housing Finance Corporation which provides the property will be used for affordable housing property for extremely-low-income, very-low-income, or low-income limits? ☐ Yes ☐ No
3. Is the agreement with the Florida Housing Finance Corporation recorded in the official records of the county where the property is located? ☐ Yes ☐ No  
Attach a copy of the agreement or list the official records book and page numbers.  
\_\_\_\_\_
4. On January 1 of the current year, has at least 15 years been completed since the earliest of:
  - a. recorded agreement or
  - b. certificate of occupancy or certificate of substantial completion or
  - c. January 1 of the first year the property was placed in service as an affordable housing property? ☐ Yes ☐ No

**Section D: Newly Constructed Multifamily Project Exemption with Florida Housing Finance Corporation Certification Notice**

Complete this section if you are applying for an exemption from ad valorem tax on a newly constructed multifamily project substantially completed within 5 years before the date of the first submission of a request for a certification notice from Florida Housing Finance Corporation:

☐ **1) a newly constructed multifamily project**

- that contains more than 70 units, which will be restricted as affordable housing under the requirements in s. 196.1978(3), F.S., or,

☐ **2) a newly constructed multifamily project**

- in an area of critical state concern, designated by s. 380.0552 or chapter 28-36, Florida Administrative Code, and
- that contains more than 10 units dedicated to affordable housing under the requirements in s. 196.1978(3), F.S.

On January 1 of the current year:

(See s. 196.1978(3), F.S., for requirements)

1. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less? ☐ Yes ☐ No

*Rent on multifamily units cannot exceed the amount specified by the most recent multifamily rental programs income and rent limit chart.*

*The rental market study must identify the fair market value rent of each unit for which a property owner seeks an exemption. (S. 196.1978(3)(m), F.S.)*

2. How many of the units were occupied by tenants with an income greater than 80% but not more than 120% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides? \_\_\_\_\_

*Units in a multifamily project that meet these requirements of section 196.1978(3)(d), F.S., receive an ad valorem property tax exemption of 75% of the assessed value.*

3. How many of the units were occupied by tenants with an income that does not exceed 80% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides? \_\_\_\_\_

*Units in a multifamily project that meet these requirements of section 196.1978(3)(d), F.S., are exempt from ad valorem property taxes of the assessed value.*

4. How many of the units were vacant but, in the previous year were occupied by a tenant, qualified for the exemption, otherwise qualify, and the use of the units is restricted to providing affordable housing, and reasonable effort is being made to lease the units to eligible persons or families.

5. Attach a certification notice determined by the Florida Housing Finance Corporation.

6. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less? ☐ Yes ☐ No

*Units must be rented for an amount no greater than the lesser of the rent limit chart amount or 90 percent of fair market rent.*



### **Section E: Multifamily Project Subject to Land Use Restriction Agreement with the Florida Housing Finance Corporation**

Complete this section if you are applying for an exemption from ad valorem tax on a multifamily project that meets the following criteria and was placed into service on or before January 1 of the current year. (See section 196.1978(4), F.S. for requirements).

1a. Is the property subject to a land use restriction agreement with the Florida Housing Finance Corporation that requires the property to be used for 99 years to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits? ☐ Yes ☐ No

1b. Does the agreement include a penalty provision for ceasing to provide affordable housing before the end of the agreement term that is equal to 100 percent of the total amount financed by the corporation multiplied by each year remaining in the agreement? ☐ Yes ☐ No

1c. Is the agreement with the Florida Housing Finance Corporation recorded in the official records of the county where the property is located? ☐ Yes ☐ No

County where property is located:

County where agreement is recorded:

Attach a copy of the agreement and list the official records book and page numbers:

2a. Is the property composed of an improvement to land where an improvement did not previously exist or the construction of a new improvement where an old improvement was removed? ☐ Yes ☐ No

2b. Was the improvement substantially completed within 2 years before the first submission of this application for exemption? ☐ Yes ☐ No

3. What is the total number of residential units contained within the multifamily project?

How many units are used to provide affordable housing to persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004, F.S. ?

*The multifamily project must contain more than 70 units.*



## Section FE: County & Municipal Ordinance Affordable Housing Property Exemption on Multifamily Properties

(See s. 196.1979, F.S.) Complete this section if you are applying for an exemption from ad valorem tax based on a county/municipality ordinance.

- Qualified property may receive up to 75% ad valorem tax exemption of the assessed value if fewer than 100% of the multifamily units are used to provide affordable housing.
- Qualified property may receive up to 100% ad valorem tax exemption if 100% of the multifamily units are used to provide affordable housing.

On January 1 of the current year:

1. How many of the units were occupied by tenants with an income greater than 30% but not more than 60% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides? \_\_\_\_\_
2. How many of the units were occupied by tenants with an income that does not exceed 30% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides? \_\_\_\_\_
3. How many of the units were vacant but, in the previous year were occupied by a tenant, qualified for the exemption, otherwise qualify, and the use of the units is restricted to providing affordable housing, and reasonable effort is being made to lease the units to eligible persons or families.  
\_\_\_\_\_
4. What is the total number of residential units contained within the multifamily project? \_\_\_\_  
*The multifamily project must contain 50 or more units.*
5. What percent of the total residential units were used for affordable housing? \_\_\_\_\_  
*The multifamily project must have at least 20% of the total units used to provide affordable housing.*
6. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less? ☐ Yes ☐ No  
*Units must be rented for an amount no greater than the lesser of the rent limit chart amount or 90 percent of fair market rent.*
7. Has the property had any of the following:  
☐ Cited for code violations on three or more occasions in the past 24 months before submission of this application? ☐ Yes ☐ No  
☐ Any code violations that have not been properly remedied by the property owner before the submission of this application? ☐ Yes ☐ No  
☐ Any unpaid fines or charges relating to the cited code violations? ☐ Yes ☐ No
8. Attach a copy of the certification of qualified property from the local entity with this application for exemption. Applications for certification are determined by the local entity. If you are applying for both a county and a municipal exemption, attach both certifications.

### Section G: Land Owned by the State of Florida

Complete this section if you are applying for an exemption on portions of a property used to provide affordable housing where the land is owned by the state of Florida.

(See s. 196.19781, F.S., for requirements)

On January 1 of the current year:

1. Does the state of Florida own the land on which improvements have been made?

☐ Yes ☐ No

2a. What is the total number of residential units contained within the property?

2b. How many units are used to provide affordable housing to persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004, F.S. ?

*The multifamily project must provide more than 70 units for affordable housing.*

3. Is the property subject to a lease or restrictive use agreement that requires the property to be used for affordable housing for at least 60 years?

☐ Yes ☐ No

3a. ☐ Lease or ☐ Restrictive Use Agreement

3b. Is the lease or agreement recorded in the official records of the county where the property is located? ☐ Yes ☐ No

County where property is located:

County where agreement is recorded:

Attach a copy of the agreement and list the official records book and page numbers.

*Properties receiving an existing affordable housing exemption under s. 196.1978, F.S., cannot receive another exemption under s. 196.19781, F.S.*

## Section H: Newly Constructed Multifamily Project on Land Owned by a Governmental Entity

Complete this section if you are applying for an exemption from ad valorem tax on a newly constructed affordable housing project located on land owned by a governmental entity and substantially completed.

(See s. 196.19782, F.S., for requirements)

On January 1 of the current year:

1. Is the property within a newly constructed multifamily project?

☐ Yes ☐ No

2a. What is the total number of residential units contained within the multifamily project?

2b. How many units used to provide affordable housing to persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004, F.S. ?

*The multifamily project must provide more than 70 units for affordable housing.*

3a. Is the multifamily project subject to a lease or restrictive use agreement with a governmental entity that requires the property to be leased for at least 30 years for the purpose of and predominant use for providing affordable housing ? ☐ Yes ☐ No

3b. ☐ Lease or ☐ Restrictive Use Agreement

3c. Is the lease or agreement recorded in the official records of the county where the property is located? ☐ Yes ☐ No

County where property is located:

County where agreement is recorded:

Attach a copy of the agreement and list the official records book and page numbers.

4. Is the agreement with the Florida Housing Finance Corporation recorded in the official records of the county where the property is located? ☐ Yes ☐ No

## Affordable Housing Property Exemption - Information and Documentation Required

See Sections 196.1978(1)(a) and 196.1978(1)(b), F.S.,

1. Provide a copy of the organization's most recent financial statement.
2. Provide a copy of the organization's most recent federal tax return (if filed).
3. Provide the following fiscal and other records showing in reasonable detail the financial condition, record of operation, and exempt and nonexempt uses of the property, where appropriate, for the immediately preceding fiscal year:
  - a. A schedule of payments or advances, directly or indirectly, by way of salaries, fees, loans, gifts, bonuses, gratuities, drawing accounts, commissions or other compensation (except for reimbursements for reasonable out-of-pocket expenses incurred on behalf of the applicant) to
    - any officer, director, trustee, member, or stockholder, or
    - any person, company, or other entity directly or indirectly controlled by the applicant.
  - b. An explanation for the guarantee of any loan to or obligation of any officer, director, trustee, member, or stockholder of the applicant or any entity directly or indirectly controlled by the applicant.
  - c. Any contractual arrangement by the applicant or any officer, director, trustee, member, or stockholder of the applicant regarding the
    - rendition of services;
    - provision of goods or supplies;
    - management of the applicant;
    - construction or renovation of the property;
    - procurement of the real, personal, or intangible property; and
    - other similar financial interest in the affairs of the applicant.
  - d. A schedule of payments or amounts for
    - salaries for operation;
    - services received;
    - supplies and materials;
    - reserves for repair, replacement, and depreciation of the property;
    - any mortgage, lien, and other encumbrances; and
    - other purposes (explain).
  - e. A schedule of charges for services rendered by the applicant. If the charges for services rendered exceed the value of the services rendered, information on whether the excess is used to pay maintenance and operational expenses furthering its exempt purpose or to provide services to persons unable to pay for the services.
  - f. An affirmative statement that no part of the property, or no part of the proceeds of the sale, lease, or other disposition of the property, will inure to the benefit of its members, directors, or officers, or to any person or firm operating for a profit or for a nonexempt purpose.

### Need Help?

In Florida, local governments are responsible for administering property tax. The best resource for assistance is the property appraiser in the county where the property is located. Find websites for county property appraisers at:

**[FloridaRevenue.com/Property/Pages/LocalOfficials.aspx](http://FloridaRevenue.com/Property/Pages/LocalOfficials.aspx)**

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-17, FLORIDA ADMINISTRATIVE CODE  
TRUTH IN MILLAGE (“TRIM”) COMPLIANCE  
AMENDMENTS TO RULE CHAPTER 12D-17, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule Chapter 12D-17, Truth in Millage (“TRIM”) Compliance, is to repeal obsolete rule provisions and references, update references, incorporate forms by reference, provide property appraisers the method to submit the TRIM Compliance Package using the Department’s OASYS Electronic Truth in Millage (eTRIM) internet-based system, and to clarify the TRIM compliance process.

The proposed amendments: (1) remove the obsolete rule reference to Chapter 12-10, F.A.C., from Rule 12D-17.001, F.A.C.; (2) update terms used in Chapter 12D-17 and remove obsolete terms no longer used from Rule 12D-17.002, F.A.C.; (3) incorporate forms and add eTRIM to the submission process, in Rule 12D-17.003, F.A.C.; (4) provide for calculations of budget information by school districts in Rule 12D-17.0035, F.A.C.; (5) provide instructions for taxing authorities and school districts to submit forms in the compliance process to the Department, provide for the electronic Truth in Millage system for completing requirements, and provide for the incorporation of forms by reference in Rule 12D-17.004, F.A.C.; (6) include updates to language in Rule 12D-17.005, F.A.C.; (7) update process for disbursement and provide for incorporation of referenced forms in Rule 12D-17.006, F.A.C.; (8) remove obsolete references to Chapter 12-10, F.A.C., as revised, and provide for the incorporation by reference of forms in Rule 12D-17.007, F.A.C.; (9) provide clarity by removing archaic language from Rule 12D-17.008, F.A.C.; (10) allow for sending TRIM notices electronically in Rule 12D-17.009, F.A.C.; and (11) provide for the incorporation by reference of forms in Rule 12D-17.010, F.A.C.

#### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule Chapter 12D-17, F.A.C., is to reflect current law, to clarify the TRIM requirements, and to provide for submitting the required TRIM forms and documents using the Department's OASYS eTRIM internet-based system.

#### FEDERAL COMPARISON STATEMENT

The provisions contained in these proposed amended rules do not conflict with comparable federal laws, policies, or standards.

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD OCTOBER 15, 2025

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule Chapter 12D-17, F.A.C., in the Florida Administrative Register on September 26, 2025 (Vol. 51, No. 188, pp. 3654-3655). The Department scheduled a rule development workshop for October 15, 2025, if requested in writing. The Department received requests for the workshop and the workshop was held. The Department received no written comments on the rule amendments.

## NOTICE OF PROPOSED RULE

### FLORIDA DEPARTMENT OF REVENUE

#### Property Tax Oversight Program

RULE NO.:	RULE TITLE:
12D-17.001	Scope
12D-17.002	Definitions
12D-17.003	Truth in Millage (“TRIM”) Compliance
12D-17.0035	Instructions and Calculations
12D-17.004	Taxing Authority’s Certification of Compliance; Notification by Department
12D-17.005	Taxing Authorities in Violation of Section 200.065, Florida Statutes
12D-17.006	Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds
12D-17.007	Taxing Authorities Failing to Timely File Certification; Forfeiture of State Revenue Sharing Funds
12D-17.008	Computation of Time
12D-17.009	Tax Roll Approval; Extended Time Frames; Method of Adjustment of Millage
12D-17.010	Certification of Compliance and Application

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule Chapter 12D-17, Truth in Millage (“TRIM”) Compliance, is to repeal obsolete rule provisions and references, update references, incorporate forms by reference, provide property appraisers the method to

submit the TRIM Compliance Package using the Department's OASYS Electronic Truth in Millage (eTRIM) internet-based system, and to clarify the TRIM compliance process.

SUMMARY: The proposed amendments: (1) remove the obsolete rule reference to Chapter 12-10, F.A.C., from Rule 12D-17.001, F.A.C.; (2) update terms used in Chapter 12D-17 and remove obsolete terms no longer used from Rule 12D-17.002, F.A.C.; (3) incorporate forms and add eTRIM to the submission process, in Rule 12D-17.003, F.A.C.; (4) provide for calculations of budget information by school districts in Rule 12D-17.0035, F.A.C.; (5) provide instructions for taxing authorities and school districts to submit forms in the compliance process to the Department, provide for the electronic Truth in Millage system for completing requirements, and provide for the incorporation of forms by reference in Rule 12D-17.004, F.A.C.; (6) include updates to language in Rule 12D-17.005, F.A.C.; (7) update process for disbursement and provide for incorporation of referenced forms in Rule 12D-17.006, F.A.C.; (8) remove obsolete references to Chapter 12-10, F.A.C., as revised, and provide for the incorporation by reference of forms in Rule 12D-17.007, F.A.C.; (9) provide clarity by removing archaic language from Rule 12D-17.008, F.A.C.; (10) allow for sending TRIM notices electronically in Rule 12D-17.009, F.A.C.; and (11) provide for the incorporation by reference of forms in Rule 12D-17.010, F.A.C.

#### SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

#### LEGISLATIVE RATIFICATION:

The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.



The Agency has determined that this proposed rule is not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1), 218.26(1) FS.

LAW IMPLEMENTED: 129.03, 192.048, 193.1142, 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.26(4), 218.33, 218.63, 1011.62 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: To be determined.

PLACE: To be determined.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800) 955-8771 (TDD) or 1 (800) 955-8771 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

**12D-17.001 Scope.**

(1) No change.

(2) In the event the taxing authority does not fulfill these requirements, ~~then~~ under the provisions of Sections ~~200.065(13)~~ 200.065(12), 218.23(1) and 218.63(2), F.S., the taxing authority will ~~shall~~ not receive its share of state revenue sharing funds and will ~~shall~~ be subject to forfeiture of such funds. ~~In such event, the Department will withhold and escrow state revenue sharing funds pursuant to this rule and Chapter 12-10, F.A.C.~~

(3) No change.

(4) The Executive Director, or the Executive Director's designee, must ~~shall~~ make determinations of compliance with the Truth in Millage ("TRIM") laws and must ~~shall~~ otherwise administer the provisions of Chapters 200 and 218, F.S.

(5) Nothing contained in this rule chapter will ~~shall~~ serve to authorize or extend any millage in excess of the maximum millage authorized by law. See, for example, Sections 125.01(1)(q), 200.071, 200.081 and 200.091, F.S., and Article VII, section 9(b), Florida Constitution.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 195.002, 200.065, 200.068, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 10-30-91,\_\_\_\_\_.*

## **12D-17.002 Definitions.**

(1) The definitions applicable under this rule chapter are given the same meanings as the definitions provided in Sections 192.001, 197.102, 200.001(8) and 218.21, Florida Statutes. ~~shall be those set forth at Section 200.001(8) Florida Statutes, and Rules 12D-1.002 and 12-10.002, F.A.C.~~

(2) In addition, the following definitions apply:

(a) 1. “Adjacent to,” when used in reference to newspaper advertisements, means next to, touching or contiguous either at the sides or at the corners. This term includes advertisements placed adjacent either on the same page or adjoining pages with a crease separating them, so that the advertisements may be seen to be adjacent with the newspaper laid open upon a flat surface. The term does shall not include advertisements placed on opposite sides of the same page with the edge of a page separating them.

2. When used in reference to an online advertisement, adjacent to means the advertisements must appear on one webpage, next to, touching or contiguous either at the sides or at the corners. If advertisements are posted using weblinks, the advertisements should appear adjacent to one another, visible on one page. Separate links leading to separate advertisements should not be used.

(b) “Certification date” means the date of certification by the property appraiser to each taxing authority within the county of the taxable value within each taxing authority on the Certification of Taxable Value (form DR-420) or Certification of School Taxable Value (form DR-420S) Form (form DR-420 or DR-420S, incorporated by reference in Rule 12D-16.002, F.A.C.) or Form DR-420S, or July 1, whichever is later. The certification date is shall be day 1, the day from which other significant dates regarding TRIM compliance are calculated.

(c) No change.

(d) “Debt service millage” means millage revenues to be allocated to debt service and not operating purposes.

(e) “Filing,” “filed,” or “file” means submission of the TRIM Compliance Package through the Department’s Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at <https://eportal.oasys.floridarevenue.com/>.

~~(f)(e)~~ “Final millage” ~~or “finally adopted millage”~~ means the millage finally adopted by a taxing authority pursuant to Section 200.065(2)(d), F.S.

~~(g)(f)~~ “Final budget” means the budget finally adopted by a taxing authority pursuant to Section 200.065(2)(d), F.S.

~~(g)~~ “Filing,” “filed,” or “file” means mailing and postmark or actual delivery to the following address:

<b>Mailing</b>	<b>or</b>	<b>Overnight Delivery</b>
Department of Revenue		Department of Revenue
TRIM Compliance		TRIM Compliance
Post Office Box 3000		2450 Shumard Oak Boulevard, Room 2-3200
Tallahassee, Florida 32315-3000		Tallahassee, Florida 32399-0126
(850)617-8919		

(h) “Fiscal year” means the 12-month period for local governments which begins October 1 and ends September 30.

~~(i)(h)~~ “Operating expenditures” means all moneys of the taxing authority, including dependent special districts, which were or could be either expended during the applicable fiscal

year, or retained as a balance for future spending in the fiscal year. The term does ~~shall~~ not include those moneys held in or used in trust, agency, or internal service funds, or expenditures of bond proceeds for capital outlay or for advanced refunded debt principal.

(i) through (m) Renumbered as (j) through (n). No change.

~~(o)(n)~~ “Taxing authority” includes, but is not limited to, any county, municipality, authority, special district as defined in Section 165.031(7) ~~165.031(5)~~, F.S., or other public body of the state, any school district, library district, neighborhood improvement district created pursuant to the Safe Neighborhoods Act, metropolitan transportation authority, municipal service taxing or benefit unit (MSTU or MSBU), or water management district created under Section 373.069, F.S.

(o) through (p) Renumbered as (p) through (q) No change.

~~(r)(q)~~ “TRIM notice” means the Notice of Proposed Property Taxes, (form ~~Form~~ DR-474, incorporated by reference in Rule 12D-16.002, F.A.C.), required by Sections 200.069 and 200.065(2)(b), F.S., required to be sent ~~mailed~~ by a property appraiser within 55 days of the certification date or 10 days after the tax roll is approved or the interim roll procedures under Section 193.1145, F.S., are instituted, whichever is later.

(s) “TRIM Compliance Package” means the set of documents that each taxing authority must submit to the Department to certify that they followed the TRIM requirements under Chapter 200, F.S.

~~(t)(r)~~ “Unit of local government” means a county or municipal government, but does ~~shall~~ not include any special districts as defined by Section 165.031(7) or Chapters 189 and 218, F.S.

*Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 192.048(1)(a), 195.002, 200.001(8), 200.065, 200.068, 218.21, 218.23, 218.33, 218.63 FS. History—New 6-20-91,*

*Amended 12-27-94, 12-25-96, 6-13-22, 3-27-25, \_\_\_\_\_.*

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

(1) It is the responsibility of the taxing authority to notify the Department, ~~at the address stated in this rule chapter,~~ of its name, email address, mailing address, and the name of the person or official who is to receive all Truth in Millage (“TRIM”) correspondence: using the OASYS eTRIM system to add or update information. The Department will ~~may~~ use the information address on file by May 1 of each year to send ~~in sending~~ out any forms and associated correspondence by June 1 of that year.

(2) Compliance with this rule chapter by ~~shall be necessary in order for~~ a taxing authority is necessary to be considered in compliance with Section 200.065, F.S. For purposes of this rule chapter, day 1 is the certification date, ~~which shall be day 1, shall be the date of certification of the taxable value by the property appraiser on Form DR-420,~~ or July 1, whichever is later.

(3) A taxing authority other than a school district must:

(a) Compute a proposed millage rate using not less than 95 percent of the taxable value certified to it pursuant to Section 200.065(1), F.S. For purposes of the calculation of the proposed millage rate by a special district, the determination by the Department of Commerce pursuant to Chapter 189, F.S., of the dependent or independent status of the district is ~~shall~~ be prima facie evidence of such status. Principal taxing authorities (counties and cities) must ~~shall~~ use 95 percent of the taxable value in each district or unit in which a millage is levied. Multicounty taxing authorities must ~~shall~~ use 95 percent of the taxable value within their jurisdiction in each county in which the millage is levied.

(b) Advise the property appraiser, on form ~~Form~~ DR-420, of its proposed millage rate, of its

rolled-back rate computed pursuant to Section 200.065(1), F.S., and of the date, time and place at which a public hearing will be held to consider the proposed millage rate and the tentative budget. This advisement must ~~shall~~ be made within 35 days of the certification date. If the taxing authority fails to timely provide such information, as required by Section 200.065(2)(b), F.S., it will ~~shall~~ be prohibited from levying a millage rate greater than the rolled-back rate. One form ~~Form~~ DR-420 must ~~shall~~ be prepared for operating millage for each county, each special district, each municipality, and each taxing authority subordinate to a county or municipality. For each multicounty taxing authority, one form ~~Form~~ DR-420 must ~~shall~~ be prepared for each county in which the operating millage is levied. The property appraiser is required to send ~~mail the notice of proposed property taxes,~~ the TRIM notice, within 55 days after the certification date. This notice serves as the notice of the tentative millage and budget hearing.

(c) Hold a public hearing on the tentative millage rate and budget, on or after 10 days after sending the mailing of the TRIM notice and within 80 days but not earlier than 65 days after the certification date, scheduled as required by Section 200.065(2)(c) ~~200.065(2)(e)2~~, F.S.

(d) through (e) No change.

(f) Certify the adopted millage to the property appraiser and the tax collector, submitting copies of the resolutions or ordinances. These submissions must ~~shall~~ be made within 3 days from the date of the final budget hearing and thus within 101 days of the certification date.

(g) Execute the Certification of Final Taxable Value, (form ~~Form~~ DR-422, incorporated by reference in Rule 12D-16.002, F.A.C.), showing the adopted millage rate and return it to the property appraiser, tax collector, and the Department within 3 days from receipt of the certification from the property appraiser. In the event variance in taxable value so certified for municipalities, counties, and water management districts is more than 1 percent from that

initially certified by the property appraiser on the Certification of Taxable Value, ~~form Form~~ DR-420, then as provided by Section 200.065(6) ~~200.065(5)~~, F.S., the municipality, county or water management district may administratively adjust its adopted millage rate without a public hearing. Any other taxing authority, except a school district, may administratively adjust its millage if the taxable value is at variance by more than 3 percent. The adjustment must ~~shall~~ be such that the taxes computed by applying the adopted rate against the certified taxable value are equal to the taxes computed by applying the adjusted adopted rate to taxable value on the roll to be extended. No adjustment can ~~shall~~ be made to levies required by law to be a specific millage amount.

(h) Certify compliance with Chapter 200, F.S., to the Department, on the Certification of Compliance (form Form DR-487, incorporated by reference in Rule 12D-16.002, F.A.C.), within 30 days after adoption of the ordinance or resolution establishing a property tax millage levy, as provided elsewhere in this rule chapter.

(4) A school district must:

(a) No change.

(b) Prepare, through the superintendent, and submit the tentative budget to the school board, and the school board must ~~shall~~ approve or amend the tentative budget for advertising, within 24 days after the certification date, in accordance with Section 200.065(2)(a)3. and Chapter 1011, F.S.

(c) No change.

(d) Hold the tentative budget hearing on or after 2 days and within 5 days from the day the advertisement is first published, scheduled as required by Section 200.065(2)(f)1.

~~200.065(2)(e)2.~~, F.S. Therefore, the tentative budget hearing must ~~shall~~ be held within 34 days



from the certification date.

(e) Advise the property appraiser, on the Certification of School Taxable Value (form ~~Form~~ DR-420S, incorporated by reference in Rule 12D-16.002, F.A.C.), of its proposed millage rate within 35 days of the certification date. The property appraiser is required to send ~~mail~~ the notice of proposed property taxes, the TRIM notice, within 55 days of the certification date. This notice serves as the notice of the final millage and budget hearing.

(f) No change.

(g) Certify the adopted millage to the property appraiser and the tax collector. These submissions must ~~shall~~ be made within 3 days from the date of the hearing, and ~~thus~~ within 101 days of the certification date.

(h) Execute the Certification of Final Taxable Value, form ~~Form~~ DR-422, showing the adopted millage rate and return it to the property appraiser, tax collector, and the Department within 3 days from receipt of the certification from the property appraiser. In the event variance in taxable value so certified is more than 1 percent from that initially certified by the property appraiser on the Certification of Taxable Value, form ~~Form~~ DR-420, then as provided by Section 200.065(6) ~~200.065(5)~~, F.S., the school district may administratively adjust its adopted millage rate without a public hearing. The adjustment must ~~shall~~ be such that the taxes computed by applying the adopted rate against the certified taxable value are equal to the taxes computed by applying the adjusted adopted rate to taxable value on the roll to be extended. No adjustment can ~~shall~~ be made to levies required by law to be a specific millage amount.

(i) Certify compliance with Chapter 200, F.S., to the Department, on form ~~Form~~ DR-487, within 30 days following adoption of the ordinance or resolution establishing a property tax millage levy, as provided in this rule chapter.

*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, 1011.62 FS. History—New 6-20-91, Amended 1-11-94, 4-18-94, 12-27-94, 12-25-96, 12-31-98, 6-13-22, 3-27-25,\_\_\_\_\_.*

### **12D-17.0035 Instructions and Calculations.**

(1) Rolled-back rate. Specific instructions for calculating the rolled-back rate are contained in the Truth in Millage (TRIM) ~~TRIM~~ compliance instructions for completing a Certification of Taxable Value (form Form DR-420, incorporated by reference in Rule 12D-16.002, F.A.C.). ~~In general, the~~ The calculation of the rolled-back rate ~~must shall~~ include all millages exclusive of voted debt service levies and millages in excess of the 10 mill cap pursuant to Section 200.071, F.S.

(2)(a) Percent increase over the current year rolled-back rate of tentative millage. The calculation is: current year aggregate tentative millage divided by the current year aggregate rolled-back rate, minus 1.00, times 100, equals the percent to publish in the Notice of Tax Increase advertisement. ~~In other words, the~~ The actual calculation ~~is would be:~~

$((\text{current year aggregate tentative millage} / \text{current year aggregate rolled-back rate}) - 1.00) \times 100$	$=$ percent to <u>publish in the</u> <del>advertise in</del> Notice of Tax Increase advertisement.
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(b) Percent increase over the rolled-back ~~rolled-back~~ rate of final millage. The calculation is: current year final millage divided by the current year rolled-back rate, minus 1.00, times 100 equals the percent to state in the ordinance or resolution as required by Section 200.065(2)(d),

F.S. ~~In other words, the~~ The actual calculation is ~~would be~~:

$((\text{current year final millage/rolled-back rate}) - 1.00) \times 100 = \text{percent to state in resolution or ordinance}$
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(3) Taxing Authorities and School Districts: Calculation of proposed, tentative, and final budgets, proposed and final millage rates, and ad valorem proceeds. In calculating these figures, Section 200.065(2)(a)1., F.S., requires each taxing authority to use not less than 95 percent of the taxable value certified to it by the property appraiser. This is at least 95 percent of the gross taxable value appearing on line 4 of the form ~~Form~~ DR-420 or a Certification of School Taxable Value (form ~~Form~~ DR-420S, incorporated by reference in Rule 12D-16.002, F.A.C.).

(a) The calculation of the tentative budget or ad valorem proceeds is:

Line 4 of <u>form</u> <del>Form</del> DR-420 or <u>form</u> <del>Form</del> DR-420S $\times .95 \times$ tentative millage rate =	the absolute minimum of ad valorem proceeds to use for tentative budget purposes
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(b) The calculation of the final budget or ad valorem proceeds is:

Line 4 of <u>form</u> <del>Form</del> DR-420 or <u>form</u> <del>Form</del> DR-420S $\times .95 \times$ final millage rate =	the absolute minimum of ad valorem proceeds to use for final budget purposes
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(4) Budget summary advertisement. The advertised budget must ~~shall~~ remain in balance. The tentative millages stated in the budget summary advertisement must ~~shall~~ be the millages the taxing authority is proposing to levy, and must ~~shall~~ be tied to the anticipated ad valorem proceeds resulting from each millage. Each tentative millage must ~~shall~~ be displayed in the budget summary advertisement. However, each millage may be divided and allocated to one or more funds or budgets, provided it is readily apparent in the advertisement that the sum of the

millages is less than or equal to the respective proposed millage. The proceeds must ~~shall~~ be displayed in the appropriate fund or budget to which they are to be deposited.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 195.002, 200.065, 200.068, ~~213.05~~, 218.21, 218.23, 218.63, 1011.62(4) FS. History—New 6-20-91, Amended*

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

(1) If an ordinance or resolution establishing a property tax millage levy is adopted, the taxing authority must file the TRIM Compliance Package including a Certification of Compliance (form ~~Form~~ DR-487, incorporated by reference in Rule 12D-16.002, F.A.C.), with the Department within 30 days following the adoption of the levy.

(2)(a) For taxing authorities other than school districts, the certification of compliance must be made by filing the following items with the Department:

1. A copy of the Certification of Taxable Value, ~~Form~~ (form DR-420, incorporated by reference in Rule 12D-16.002, F.A.C.).
2. A copy of the ordinance or resolution adopting the millage rate.
3. A copy of the ordinance or resolution adopting the budget.
4. Proof of publication of the ~~The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication, containing the final budget hearing advertisement, which is the notice of proposed tax increase advertisement required by Sections 200.065(2)(d) and (3)(a), F.S., or the notice of budget hearing advertisement required by~~

Sections 200.065(2)(d) and (3)(b), F.S., whichever is appropriate, and which is required to be adjacent to the budget summary advertisement. For multicounty taxing authorities, proof of publication of the entire page from the newspaper or the entire webpage from an Internet-only publication, containing the notice of proposed tax increase advertisement or notice of tax increase advertisement required by Sections 200.065(2)(d), (3)(a), (3)(g) and (9), F.S., or the notice of budget hearing advertisement required by Sections 200.065(2)(d), (3)(b), (3)(e) and (8), F.S., and which is required to be adjacent to the budget summary advertisement.

5. Proof of publication of ~~The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication, containing~~ the budget summary advertisement required by Sections 200.065(3)(l) and 129.03(3)(b), F.S., adjacent to the advertisement required by subparagraph ~~paragraph~~ 4. of this paragraph ~~rule subsection~~ above.

6. Proof ~~Proof(s)~~ of publication ~~from the newspaper~~ of the notice of tax increase or notice of proposed tax increase advertisement or notice of budget hearing advertisement, and the adjacent budget summary advertisement. In the event notice is not published but is mailed according to Section 200.065(3)(f), F.S., a taxing authority must submit a certification of mailing from the post office with a copy of the notices.

7. For counties only, a copy of the Notice of Tax Impact of the Value Adjustment Board advertisement described in Section 194.037, F.S., and Rule 12D-9.038, F.A.C. ~~(the entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication).~~

8. For counties only, proof of publication of the notice of tax impact of the value adjustment board advertisement. If the value adjustment board completes its hearings after the deadline for certification under Section 200.068, F.S., the county must ~~shall~~ submit this item to the Department within 30 days from the completion of the hearings.

9. A copy of the Certification of Final Taxable Value, form ~~Form~~ DR-422, if the property appraiser has issued one as of this date. If the taxing authority has not received this certification, ~~then~~ the taxing authority must ~~shall~~ file the remainder of the certification package with the Department within the deadline and ~~shall~~ file the certification form ~~Form~~ DR-422 as soon as it is received.

10. Form DR-420TIF, Tax Increment Adjustment Worksheet.

11. Form DR-420DEBT, Certification of Voted Debt Millage, if used.

12. Form DR-420MM, Maximum Millage Levy Calculation – Final Disclosure, including the maximum millage rates calculated pursuant to Section 200.065(5), F.S., together with values and calculations on which the maximum millage rates are based.

13. Form DR-487V, Voting ~~Vote~~ Record for Final Adoption of Millage Levy.

14. Form DR-422DEBT, Certification of Final Voted Debt Millage, if used.

15. Certification of Compliance, form ~~Form~~ DR-487.

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

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

1. A copy of the Certification of School Taxable Value, form ~~Form~~ DR-420S.

2. A copy of Department of Education form ~~Form~~ ESE-524.

3. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing the tentative budget hearing advertisement, which is the notice of proposed tax increase advertisement required by Sections 200.065(2)(f) and (3)(c) or (3)(d), F.S., or the notice of budget hearing advertisement required by Sections 200.065(2)(f) and (3)(e), F.S., whichever is appropriate, and which is required to be adjacent to the budget

summary advertisement.

4. Proof of publication 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. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing the budget summary advertisement, required by Sections 200.065(3)(l) and 129.03(3)(b), F.S., adjacent to the advertisement required by subparagraph ~~sub-paragraph 4 of this paragraph.~~

6. through 8. No change.

9. Copy of the Certification of Final Taxable Value, form ~~Form~~ DR-422, if the property appraiser has issued one as of this date. If the school district has not received this certification, ~~then~~ the remainder of the certification package must ~~shall~~ be filed with the Department within the deadline and file form DR-422 ~~the certification shall be filed~~ as soon as it is received.

10. A copy of Certification of Voted Debt Millage, form ~~Form~~ DR-420DEBT, if used.

11. through 12. No change.

13. Copy of the Certification of Final Voted Debt Millage, form ~~Form~~ DR-422DEBT, if used.

14. Certification of Compliance, form ~~Form~~ DR-487.

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

(3) The Department provides an internet-based system, OASYS eTRIM (electronic Truth in Millage) at <https://portal.oasys.floridarevenue.com/>, for taxing authorities, including school districts, to complete and submit the forms and documents required for certification of compliance with Chapter 200, F.S., Determination of Millage, and for conforming to the maximum millage limitation requirements in Section 200.065(5), F.S. Using OASYS eTRIM,

property appraisers will be able to electronically certify value data to municipalities and independent special districts in their counties. Counties, municipalities, and independent special districts, including water management districts, will be able to complete and return forms to the property appraiser containing information for inclusion in the Notice of Proposed Property Taxes, form DR-474, incorporated by reference in Rule 12D-16.002, F.A.C., and will be able to submit information and documentation to the Department. For more information about OASYS eTRIM, contact the TRIM section at [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com).

~~(4)(3)~~ If no ordinance or resolution establishing a property tax millage levy is adopted, then on or before November 1, a unit of local government must ~~shall~~ file a certification, ~~on Form DR-421,~~ with the Department that the requirements of Section 200.065, F.S., if applicable, were met. The certification must be filed on a Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes, (form DR-421, incorporated by reference in Rule 12D-16.002, F.A.C.)

~~(5)(4)~~ The Department will ~~shall~~ notify each taxing authority which has made a complete filing and which is in compliance with this rule section and Section 200.065, F.S.

*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. History—New 6-20-91, Amended 12-25-96, 12-31-98, 11-1-12, 6-13-22, 3-27-25,\_\_\_\_\_.*

#### **12D-17.005 Taxing Authorities in Violation of Section 200.065, Florida Statutes.**

(1) The Department must ~~shall~~ review the TRIM Compliance Package including the Certification of Compliance, (form ~~Form~~ DR-487, incorporated by reference in Rule 12D-16.002, F.A.C.), made by the taxing authority, if filed, in the respects set forth elsewhere in this



rule chapter. If the taxing authority or school district has made an incomplete filing or is otherwise found to be in violation of any of the statutory elements, the Department must ~~shall~~ make such a determination and ~~shall so~~ notify the taxing authority or school district.

(2)(a) The Department must ~~shall~~ regard as major any violation or combination of violations of Section 200.065 or 200.068, F.S., which tend to misinform taxpayers whether or not such violation is specifically identified in the following guidelines.

(b) Where a violation is specified or found to be major, the taxing authority must ~~shall~~ be required to readvertise and rehold hearing(s). The specification of a violation as minor in the guidelines must ~~shall~~ not preclude the Department from considering it to be major where the surrounding circumstances indicate it to be major.

(c) The guidelines in this paragraph are ~~shall be~~ used by the Department based on the impact of the violation on the Truth in Millage (“TRIM”) process.

1. Failure to State Tentative Millage in Budget Summary Advertisement – Sections 200.065(3)(h), (j) and (l), 129.03(3)(b), F.S.

Major. The taxing authority is ~~shall be~~ required to readvertise and rehold hearing(s).

2. Advertisement Too Small (Notice of Tax Increase, Notice of Proposed Tax Increase, Notice of Tax for School Capital Outlay, Amended Notice of Tax For School Capital Outlay, etc.) – Section 200.065(3), F.S.

Major, unless the taxing authority made an attempt to comply and the error was not the fault of the taxing authority but of the newspaper that printed the advertisement. The taxing authority will ~~shall~~ be required to readvertise and rehold hearing(s).

3. Less Than 95 Percent of Ad Valorem Proceeds Shown in Budget Summary Advertisement – Sections 200.065(2)(a)1., (3)(l), F.S.

Major. The proceeds are understated. The taxing authority ~~is shall be~~ required to readvertise and rehold hearing(s).

4. Reserved.

5. Late Certification of Compliance Package – Section 200.068, F.S.

Minor, if all required documents are filed within 30 days of date due. Taxing authority will ~~shall~~ be advised of the violation. Major, if filed beyond 30 days. No revenue sharing funds will ~~shall~~ be disbursed, and all local millage in excess of the rolled-back rate will ~~shall~~ be directed to be placed in escrow, until the certification is filed.

6. Property Tax Levy – Notice of Proposed Tax Increase – Section 200.065(3)(a), F.S.

Major. If initially proposed tax levy, reductions due to the value adjustment board, actual tax levy for last year, or this year's proposed tax levy is misstated. The taxing authority ~~is shall be~~ required to readvertise and rehold hearings.

7. Advertisements Not Adjacent – Section 200.065(3)(l), F.S.

Major, unless taxing authority made an attempt to comply by instructing the newspaper in writing to place the advertisements in compliance with this rule. Severity of this violation depends on whether or not the violation is the fault of the taxing authority or the newspaper that printed the ad. If major, the taxing authority ~~is shall be~~ required to readvertise and rehold hearing(s). Those taxing authorities who were notified of this same violation within the past two years are ~~shall be~~ required to readvertise and rehold hearing(s). If minor, the taxing authority will ~~shall~~ be made aware of the violation.

8. Percent Increase Over the Rolled-Back Rate Incorrect in Notice of Tax Increase

Advertisement (for multicounty taxing authorities) or Incorrect Difference Between Taxes Levied Last Year and Proposed Taxes This Year in Notice of Proposed Tax Increase (for all

other taxing authorities and schools and first year levies) – Sections 200.065(3)(a), (c), (g) and (j), F.S.

Major. If understated, the taxing authority is ~~shall be~~ required to readvertise and rehold hearing(s).

9. through 10. No change.

11. Hearing Recessed or Continued Without Proper Readvertisement – Sections 200.065(2)(e)2. and (3), F.S.

Major. Taxing authority is ~~shall be~~ required to readvertise and rehold hearing(s) if taxpayers have not been given proper notification of the final adoption of the millage and budget.

12. Failure to State Percent Increase Over Rolled-Back Rate in Resolution or Ordinance – Sections 200.065(2)(d), (3)(j), F.S.

Minor. The taxing authority will ~~shall~~ be notified of the violation. However, if both the percentage increase over the rolled-back rate is understated in the notice of tax increase advertisement (violation #8), or the amounts required in the notice of proposed tax increase are misstated, or if the advertisements are otherwise misleading, and the same factors in the ordinance or resolution are understated or missing, the taxing authority must ~~shall~~ readvertise and rehold hearing(s).

13. Failure to Adopt Millage and Budget Separately – Sections 200.065(2)(d) and (2)(e)2., F.S.

Minor. The taxing authority will ~~shall~~ be notified of the violation and must ~~shall~~ furnish documentation that millage and budget were adopted by separate vote. If no such documentation is furnished, those taxing authorities who have been notified of this violation within the past two years are ~~shall be~~ required to readvertise and rehold hearing(s).

14. Failure to Show Categories in Notice of Tax for School Capital Outlay – Section 200.065(10)(a), F.S.

Minor. Those taxing authorities who have been notified of this violation within the past two years ~~are~~ shall be required to readvertise and rehold hearing(s).

15. Reserved.

16. Failure to Follow Statutory Verbiage – Section 200.065(3)(h), F.S.

Major, if deviation tends to misinform the taxpayers. Taxing authority ~~is~~ shall be required to readvertise and rehold hearing(s). Minor, if deviation did not modify the substantive content or misinform taxpayers. Taxing authority will ~~shall~~ be notified of the violation. If the violation occurs for two consecutive years the taxing authority ~~is~~ shall be required to readvertise and rehold hearing(s).

17. Budget Summary Advertisement Selection or Additional Verbiage – Section 200.065(3)(h), F.S.

Major, if deviation tends to misinform the taxpayers. Taxing authority ~~is~~ shall be required to readvertise and rehold hearing(s). Minor, if the violation does not misinform the taxpayers.

18. Too Much Time Between Tentative Millage and Budget Hearing and Final Millage and Budget Hearing – Section 200.065(2)(d), F.S.

Minor. Taxing authority will ~~shall~~ be advised of the violation. If the taxing authority is notified of the same violation for two consecutive years, then it must ~~shall~~ readvertise and rehold hearing(s).

19. Hearing Held Less Than 2 or More Than 5 Days Following Advertisement – Section 200.065(2)(d), F.S.

Minor. Taxing authority will ~~shall~~ be advised of the violation. If the taxing authority is notified

of the same violation for two consecutive years, then it must ~~shall~~ readvertise and rehold hearing(s).

20. Publication of Both Notice of Tax Increase Advertisement or Notice of Proposed Tax Increase and Notice of Budget Hearing – Section 200.065(3), F.S.

Minor, if deviation does not tend to misinform the taxpayers. Taxing authority will ~~shall~~ be notified as to the correct selection of the advertisements.

21. Publication of Advertisements Combined – Section 200.065(3)(l), F.S.

Minor, unless the violation is the fault of the taxing authority. This is not a severe violation as long as all the information necessary is contained in the advertisement(s). However, the taxing authority will ~~shall~~ be made aware of the violation.

22. Improper Inclusion of Reference to “Verbatim Record of Proceedings” – Sections 286.0105, 200.065(3)(h), F.S.

Minor. Taxing authority will ~~shall~~ be notified of the violation.

23. Publication of Different Percent Millage Increase in Budget Summary Advertisement from That Based on Tentative Millage Adopted at First Budget Hearing – Sections 200.065(3)(1), (3)(j), F.S.

Major, if percentage is understated. If so, the taxing authority is ~~shall be~~ required to readvertise and rehold hearing(s). Taxing authority will ~~shall~~ be notified as to the correct method of calculating the percent of increase.

24. Publishing a Notice of Tax Increase Advertisement or a Notice of Proposed Tax Increase, Rather Than Notice of Budget Hearing Advertisement – Section 200.065(3), F.S.

Minor. This is not a severe violation since it provides more information than is needed. However, the taxing authority will ~~shall~~ be notified of the violation.

25. Adoption of Budget Before Millage – Section 200.065(2)(e)1., F.S.

Minor, provided there is no apparent prejudice to the taxpayers and the violation appears unintentional. The taxing authority will ~~shall~~ be notified of the violation.

26. Any Other Violation Which Tends to Misinform the Taxpayers Concerning Millage or Ad Valorem Proceeds – Sections 200.065(1)-(12), F.S.

Major. Taxing authority is ~~shall be~~ required to readvertise and rehold hearing(s).

(3) No change.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 4-18-94, 12-25-96, 12-31-98, 11-1-12,\_\_\_\_\_.*

**12D-17.006 Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds.**

(1) If a taxing authority files a certification of compliance which violates Section 200.065, F.S., but which is permitted to be cured by the process specified in Section 200.065(13)(c), F.S., then the Department will ~~shall~~ notify the taxing authority, as provided in subsection (2) of this rule section, using its last known address, that it is in violation of Section 200.065, F.S., and is subject to Section 200.065(13)(c), F.S.

(2)(a) The Department's notice will ~~shall~~ specify the steps necessary to bring the taxing authority into compliance. These steps may include, but not be limited to, readvertisement, reholding hearing(s), adoption of new millage and adoption of new budget.

(b) The Department will ~~shall~~ notify the taxing authority to repeat the hearing and notice

process required by Section 200.065(2)(d), F.S., and that the advertisement must appear within 15 days of the date the notice was issued from the Department, and shall contain the statement in boldface required by Section 200.065(13)(c)2., F.S.

(c) The Department must notify the taxing authority that it must be required to file a new certification after completion of the readvertisement and the reholding of the hearing(s), containing the following items:

1. Copy of advertisements (entire page from the print edition of a newspaper or the entire webpage of an Internet-only publication).
2. Proof of publication of these advertisements.
3. Copy of the resolution or ordinance adopting millage.
4. Copy of the resolution or ordinance adopting the budget.
5. Copy of the resolution or ordinance to hold any excess moneys collected in reserve until the subsequent fiscal year, if the newly adopted millage rate is less than the amount previously adopted at the final millage and budget hearing and forwarded to the property appraiser pursuant to Section 200.065(4), F.S.
6. Certification of Compliance, (form ~~Form~~ DR-487, incorporated by reference in 12D-16.002, F.A.C.)

(d) The Department will ~~shall~~ direct the tax collector to hold in escrow all ad valorem revenues for the taxing authority collected in violation of Section 200.065, F.S., which ~~shall~~ normally will be those revenues in excess of the rolled-back rate, except those revenues from voted levies or levies imposed pursuant to Section 1011.60(6), F.S. The funds will ~~shall~~ be held in escrow until the completion, and approval by the Department, of the process required by Section 200.065(13)(c), F.S., and this rule section.

(e) The Department of Revenue, Property Tax Oversight Program ~~will~~ shall immediately notify in writing the Department of Revenue, General Tax Administration, Refunds and Revenue Accounting Distribution Process, of the noncompliance. That program ~~will~~ shall proceed consistently with Sections 218.23(1) and 218.63(2), F.S., ~~and Chapter 12-10, F.A.C.,~~ to withhold revenue sharing funds, and to hold the funds in escrow until the noncompliance is cured, or if not cured, to transfer the funds to the General Revenue Fund for the 12 months following the determination of noncompliance by the Department.

(f) The Department's notification to the taxing authority ~~will~~ shall be issued within 30 days of the taxing authority's deadline for filing the Certification of Compliance, ~~form certification of compliance, Form DR-487,~~ or within 60 days of the taxing authority's resolution or ordinance adopting the levy. The Department's notice ~~will~~ shall be sent electronically, by overnight delivery, ~~facsimile transmission (FAX),~~ regular or certified mail, ~~or hand delivery~~ to the last known address and person identified by the taxing authority as provided in this rule chapter.

(g) The Department's determination of non-compliance ~~will~~ shall be deemed made on the date of the initial notification of the violation(s) to the taxing authority.

(3) The taxing authority ~~must~~ shall hold a new hearing and adopt a new millage and a new budget. If the newly approved millage is less than the amount previously forwarded by the taxing authority to the property appraiser pursuant to Section 200.065(4), F.S., then the taxing authority ~~must~~ shall hold any excess moneys collected in reserve until the subsequent fiscal year, and ~~must~~ shall enact a resolution or ordinance to do so. Any millage newly adopted at a hearing required under this rule section ~~will~~ shall not be forwarded to the property appraiser or tax collector and ~~must~~ shall not exceed the rate previously adopted.

(4) If the taxing authority cures the violation under Section 200.065(13)(c), F.S., and this rule



section, then the Department of Revenue ~~will~~ shall:

(a) No change.

(b) Notify the tax collector, who ~~will~~ shall disburse to the taxing authority, as provided by law, any funds held in escrow pursuant to this rule section; and,

(c) ~~Notify the Department of Revenue, General Tax Administration, Refunds and Distribution Process, which shall disburse~~ Disburse all funds held in escrow beginning with the next scheduled disbursement.

(5) If any county or municipality, dependent special district of the county or municipality, or municipal service taxing unit of the county is in violation of Section 200.065(5), F.S., because total county or municipal ad valorem taxes exceeded the maximum total county or municipal ad valorem taxes, respectively, that county or municipality, and any municipal service taxing unit and/or dependent district, ~~is shall be~~ subject to notification.

(6)(a) No change.

(b) The county or municipality ~~will~~ shall forfeit the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance, as described in Sections 218.63(2) and (3), 200.065(13), F.S., if a taxing authority does not reduce its millage so that the maximum total taxes levied is not exceeded, or if any county or municipality, dependent special district of the county or municipality, or municipal service taxing unit of the county has not remedied the noncompliance or recertified compliance with Chapter 200, F.S., as provided in Section 200.065(13)(e), F.S.

*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. History—New 6-20-91, Amended 12-25-96, 11-1-12, 6-13-22,\_\_\_\_\_.*

**12D-17.007 Taxing Authorities Failing to Timely File Certification; Forfeiture of State Revenue Sharing Funds.**

(1) Any taxing authority which has not certified compliance on a Certification of Compliance, (~~form Form~~ DR-487, incorporated by reference in Rule 12D-16.002, F.A.C.), and provided all documentation as required in Section 200.065, F.S., or this rule chapter, will ~~shall~~ be subject to forfeiture of state funds otherwise available to it for the 12 months following a determination of noncompliance by the Department.

(2) The Department will ~~shall~~ notify the taxing authority, using its last known address, that it is in violation of Section 200.065, F.S., and is subject to forfeiture of state revenue sharing funds otherwise available to it. The Department's determination of non-compliance will ~~shall~~ be deemed made on the date of the initial notification of the violation(s) to the taxing authority.

(a) The Department will ~~shall~~ direct the tax collector to hold all ad valorem revenues for the taxing authority collected in violation of Section 200.065, F.S., which will ~~shall~~ normally be those revenues in excess of the rolled-back rate, in escrow, except those revenues from voted levies or levies imposed pursuant to Section 1011.60(6), F.S. The funds will ~~shall~~ be held in escrow until the completion and approval by the Department of the process required by Section 200.065(13)(c), F.S., ~~and this rule section.~~

(b) The Department of Revenue, Property Tax Oversight Program will ~~shall~~ immediately notify in writing the General Tax Administration of the noncompliance. That program will ~~shall~~ proceed consistently with Sections 218.23(1) and 218.63(2), F.S., and Chapter 12-10, F.A.C., to withhold revenue sharing funds, and to hold such funds in escrow until the noncompliance is cured, or if not cured, to transfer such funds to the General Revenue Fund for the 12 months

following the determination of noncompliance by the Department.

(3) In the event the taxing authority files a Certification of Compliance (form ~~certification of compliance on Form~~ DR-487) after the deadline for filing, ~~then~~ the taxing authority will ~~shall~~ be subject to withholding of state funds and funds levied in violation of Section 200.065, F.S., until such certification is properly filed and approved in accordance with this rule chapter.

(4) The portion of revenue sharing funds which would otherwise be distributed to a taxing authority which has not certified compliance on a Certification of Compliance (form ~~Form~~ DR-487) as required in this rule chapter ~~or subsection 12-10.006(4), F.A.C.~~, or has otherwise failed to meet the requirements of Section 200.065, F.S., will ~~shall~~ be deposited in the General Revenue Fund for the 12 months following a determination of noncompliance by the Department.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 200.065 FS.*

*History—New 6-20-91, Amended*.

### **12D-17.008 Computation of Time.**

(1) The time periods specified in this rule chapter must ~~shall~~ be determined by using the date of certification of value by the property appraiser pursuant to Section 200.065(1), F.S., or July 1, whichever is later. This date must ~~shall~~ be the certification date, and it is ~~shall be~~ immaterial whether it falls on a Saturday, Sunday, or legal holiday.

(2) In computing any period of time prescribed or allowed by this rule chapter or by Section 200.065, F.S., the day of the act from which the designated period of time begins must ~~shall~~ not be included, except for the certification date, which will ~~shall~~ always be day 1 and must ~~shall~~ be included. Where the term “within” is used in this rule chapter, and in Section 200.065, F.S., in

reference to a period of days, it must ~~shall~~ be construed to mean “not later than” that number of days, and vice versa. The last day of the period must ~~shall~~ be included even if it is a Saturday, Sunday, or legal holiday. That event will ~~shall~~ not operate to extend or to change the day of the act from which any other periods begin to run.

(3) through (4) No change.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented ~~195.002~~, 200.065, 200.068, ~~213.05~~, ~~218.21~~, ~~218.23~~, ~~218.63~~ FS. History—New 6-20-91, Amended\_\_\_\_\_.*

### **12D-17.009 Tax Roll Approval; Extended Time Frames; Method of Adjustment of Millage.**

(1) In the event that a review notice is issued by the Department in reviewing a tax roll pursuant to Section 193.1142(4) or (5), F.S., and Rule 12D-8.020, F.A.C., the following provisions will ~~shall~~ apply:

(a) The property appraiser must ~~shall~~ make any necessary adjustment required by Section 200.065(11), F.S., to the proposed millage rates provided by the taxing authority prior to issuing the notice of proposed property taxes, the TRIM notice, required by Section 200.065(2)(b), F.S. These adjustments must ~~shall~~ include all millages which are applicable to the taxable value on the approved tax roll at variance with the value certified by the property appraiser pursuant to Section 200.065(1), F.S., on the certification date. The property appraiser must ~~shall~~ provide written notice of the amount of the millage adjustment to all taxing authorities affected by the adjustment within 5 days of the date the tax roll is approved.

(b) If, as a result of the review notice and the remedial steps by the property appraiser, the

TRIM notice, as required by Section 200.065(2)(b), F.S., is issued after the deadline (55 days after the certification date), all subsequent deadlines provided in this rule chapter must ~~shall~~ be extended a like number of days. In this event, the deadline date for the TRIM notice (the 55th day after the certification date) must ~~shall~~ not be included in calculating the number of extended days. Beginning with the day after the deadline date for the TRIM notice, the number of extended days must ~~shall~~ be counted until the day the tax roll was approved by the Department. That latter day must ~~shall~~ be included.

(2) If, as a result of the tax roll approval process provided in Section 193.1142, F.S., the roll is not approved and interim roll procedures have not commenced within 45 days of the certification date, then the deadline for sending mailing the notice of proposed property taxes, the TRIM notice, is ~~shall be~~ 10 days beyond the date the tax roll is approved or interim roll procedures have begun. In such event, all other deadlines in this rule chapter or under Section 200.065, F.S., must ~~shall~~ be extended by the same number of days by which the deadline for sending mailing the notice is extended beyond 55 days from the certification date. The deadline for sending mailing the notice is therefore the later of 55 days after the certification date, or 10 days after either the tax roll is approved or interim roll procedures have begun.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 192.048, 193.1142, 195.002, 200.065, 200.068, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 10-30-91,\_\_\_\_\_.*

#### **12D-17.010 Certification of Compliance and Application.**

Each year prior to November 1, or within 30 days of an ordinance or resolution adopting a millage levy, the taxing authority must ~~shall~~ file a Certification of Compliance, (form ~~Form~~ DR-

487, incorporated by reference in Rule 12D-16.002, F.A.C.), with the Department. It ~~is~~ shall be the duty of each taxing authority required to submit certified information to the Department, pursuant to this rule chapter, to file timely information. Any taxing authority failing to provide timely information required by this rule chapter must ~~shall~~, by such action or noncompliance, authorize the Department to use the best information available. If no such information is available, the Department may take any necessary action, including disqualification from revenue sharing, either partial or entire. Further, by such action or noncompliance the taxing authority will ~~shall~~ waive any right to challenge the determination of the Department as to its portion, if any, pursuant to the privilege of receiving shared revenues under this rule chapter.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 195.002, 200.065, 200.068, 218.21, 218.23, 218.26(4), 218.63 FS. History—New 6-20-91, Amended\_\_\_\_\_.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September  
26, 2025.