

**TRIM Compliance Workbook  
Regular Taxing Authorities**



**Florida Department of Revenue  
Property Tax Oversight  
2026**

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

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

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

When levying a millage, taxing authorities must follow chapter 200 of the Florida Statutes (F.S.), which governs TRIM. In 2007, the Florida Legislature revised those statutory requirements to provide maximum millage rates for non-voted levies of counties, municipalities, and independent special districts.

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

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

According to Florida law, failure to meet TRIM requirements will result in the loss of revenue sharing for the taxing authority.

### **Maximum Millage Limitation Requirements**

In addition to the TRIM requirements, local governments must also conform to the maximum millage limitation requirements. Section 200.065(5), F.S., outlines the requirements.

Maximum millage requirements apply to all taxing authorities except school districts.

## TRIM Timetable and Important Dates

On June 1, the property appraiser delivers an estimate of the total assessed value of nonexempt property for the current year to the presiding officer of each taxing authority in the county. The taxing authorities use this estimate for budget planning purposes only. If the Department has not completed a county's railroad assessment by June 1, the property appraiser may use the prior year's values for millage certification (section 193.085(4), F.S.).

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

**Day 1 is July 1 or the date of certification, whichever is later. TRIM dates are actual calendar days, including weekends and holidays.**

| DAY 1                                   |   |
|---|---|
| July 1                                  | The property appraiser certifies the taxable value on <b><i>Certification of Taxable Value (Form DR-420)</i></b> and delivers it to each taxing authority in his or her jurisdiction. The property appraiser will certify <b><i>Certification of Voted Debt Millage (Form DR-420DEBT)</i></b> if the taxing authority has a voted debt. The property appraiser will also certify <b><i>Tax Increment Adjustment Worksheet (Form DR-420TIF)</i></b> if there is a community redevelopment area.  |
| JULY                                    |   |
| July 1-31                               | The board of county commissioners' budget officer delivers a tentative budget to the board (s. 129.03(3), F.S.).  |
| DAY 35                                  |   |
| August 4                                | <p>Within 35 days of certification of value, each taxing authority certifies the completed <b><i>Form DR-420, Maximum Millage Levy Calculation, Preliminary Disclosure (Form DR-420MMP)</i></b>, and any additional forms and returns them to the property appraiser. The taxing authority informs the property appraiser of the following:</p> <ul style="list-style-type: none"> <li>• Prior year millage rate</li> <li>• Current year proposed millage rate</li> <li>• Current year rolled-back rate (calculated under s. 200.065, F.S.)</li> <li>• The date, time, and meeting place of the tentative budget hearing</li> </ul> <p>This is the final hearing for school districts.</p>  |
| HEARING DATES WITH JULY 1 CERTIFICATION |   |
|   | <ul style="list-style-type: none"> <li>• Hold the tentative hearing from September 3 to September 18, which is 65 to 80 days from certification of taxable value.</li> <li>• Hearings must take place Monday through Friday after 5:00 p.m. or any time on Saturday. Do not hold hearings on Sunday.</li> <li>• No taxing authority, except multicounty/water management districts, can hold a hearing on the same day as a school district or county commission.</li> </ul> <p>If a taxing authority does not provide the required information to the property appraiser within 35 days, the taxing authority cannot levy a millage rate greater than the rolled-back rate for the upcoming year. The property appraiser will calculate the rolled-back rate and use it to prepare the <b><i>Notice of Proposed Property Taxes</i></b> (TRIM notice) (s. 200.065(2)(b), F.S.).</p> |

| DAY 55  |  |
|---|--|
| <b>August 24</b>  | In compliance with s. 200.065, F.S., the property appraiser mails the TRIM notice within 55 days after certification of value.<br>If the Department has issued a review notice to the county's property appraiser, the property appraiser cannot mail the TRIM notice until the Department has approved the assessment roll under s. 193.1142, F.S.  |
| DAYS 65-80  |  |
| <b>Sept. 3 – 18</b>   | <p>Within 65 to 80 days of certification of value, the taxing authority holds a public hearing on the tentative budget and proposed millage rate (final hearing for school districts). The TRIM notice, which the property appraiser mails, publicizes this hearing. At this hearing, the taxing authority:</p> <ul style="list-style-type: none"> <li>• Amends the tentative budget</li> <li>• Re-calculates the proposed millage rate</li> <li>• Publicly announces the percentage, if any, by which the re-calculated proposed millage exceeds the rolled-back rate</li> <li>• Adopts a tentative millage and budget</li> </ul> <p>If the tentatively adopted millage rate is greater than the proposed rate used for the TRIM notice, each taxpayer in the jurisdiction must receive notification of the increase by first class mail at the taxing authority's expense (s. 200.065(2)(d), F.S.).</p>  |
| DAY 95  |  |
| <b>Sept. 18 – Oct. 3</b><br><br>(Could be advertised as early as September 4 depending on the tentative hearing date) | <p>Within 15 days after the tentative budget hearing, the taxing authority advertises its intent to adopt a final millage and budget.</p> <p>The taxing authority must advertise a</p> <p style="text-align: center;"><b><i>Notice of Proposed Tax Increase</i></b> if the tentatively adopted millage rate is greater than the rolled-back rate. The advertisement must be a quarter page and headed, "Notice of Proposed Tax Increase" (s. 200.065(3)(a), F.S.)</p> <p style="text-align: center;"><b>or</b></p> <p style="text-align: center;">a <b><i>Notice of Budget Hearing</i></b> if the tentatively adopted millage rate is equal to or less than the rolled-back rate. This advertisement does not have a size requirement and will be headed, "Notice of Budget Hearing" (s. 200.065(3)(b), F.S.)</p> <p style="text-align: center;"><b>and</b></p> <p style="text-align: center;">a <b><i>Budget Summary</i></b> advertisement, which must be adjacent to the advertisement for the final hearing and meet the requirements of s. 129.03(3)(b), F.S. (s. 200.065(3)(l), F.S.)</p> |
| DAYS 97-100   |  |
| <b>(Could be as early as September 6 depending on the advertisement date)</b>   | <p>Hold the public hearing to adopt the final millage rate and budget two to five days after the advertisement appears in the newspaper or publicly accessible website (s. 200.065(2)(e), F.S.).</p> <ul style="list-style-type: none"> <li>• Discuss the percentage increase in millage over the rolled-back rate first.</li> <li>• Adopt the millage before adopting the budget by a separate vote.</li> <li>• <b>Do not</b> adopt a final millage rate that exceeds the tentative millage rate.</li> <li>• Before adopting the millage levy resolution or ordinance, publicly announce: <ul style="list-style-type: none"> <li>• The name of the taxing authority</li> <li>• The rolled-back rate</li> <li>• The percentage increase over the rolled-back rate</li> <li>• The millage rate to be levied</li> </ul> </li> </ul>  |

**WITHIN 3 DAYS AFTER THE FINAL HEARING**

Send the resolution or ordinance adopting the final millage rate to the property appraiser, the tax collector, and the Department within three days after the final hearing.

- The taxing authority cannot levy any millage rates, other than those approved by referendum, until the governing board of the taxing authority approves the resolution or ordinance to levy and sends it to the property appraiser and the tax collector.
- The property appraiser’s receipt of the resolution or ordinance is the official notice that the taxing authority has approved the millage rate (s. 200.065(4), F.S.).

**Note:** The resolution or ordinance must be submitted within 101 days of the July 1 certification of value (by October 9<sup>th</sup>). (s. 200.065(4), F.S.)

Before the extension of the rolls, the property appraiser sends **Certification of Final Taxable Value (Form DR-422)** to each taxing authority and, if applicable, **Certification of Final Voted Debt Millage (Form DR-422DEBT)**. Forms **DR-422** and **DR-422DEBT** record any aggregate change in the assessment roll from the preliminary roll, including changes that result from actions by the value adjustment board (VAB) and correction of errors to the assessment roll.

**WITHIN 3 DAYS AFTER RECEIPT OF CERTIFICATION**

Within three days after the taxing authority receives **Forms DR-422** and, if applicable, **DR-422DEBT**, the taxing authority completes and certifies final millage(s) to the property appraiser.

**WITHIN 30 DAYS OF THE FINAL HEARING**

Within 30 days following adoption of the millage and budget ordinances or resolutions, each taxing authority completes **Certification of Compliance (Form DR-487)** to certify compliance with the provisions of chapter 200, F.S., and sends it to the Property Tax Oversight program.

**Do not delay** in submitting your TRIM compliance package. It is due within 30 days of the final hearing.

Please remember the requirement to post your final adopted budget on your taxing authority’s official website within 30 days of adoption. Refer to statutory references listed below for specific instructions regarding the posting of tentative and final budgets.

|                   |                             |
|-------------------|-----------------------------|
| Counties          | s. 129.03(3), F.S.          |
| Municipalities    | s. 166.241(3) and (5), F.S. |
| Special Districts | s. 189.016(4) and (7), F.S. |

## Certification Date Examples

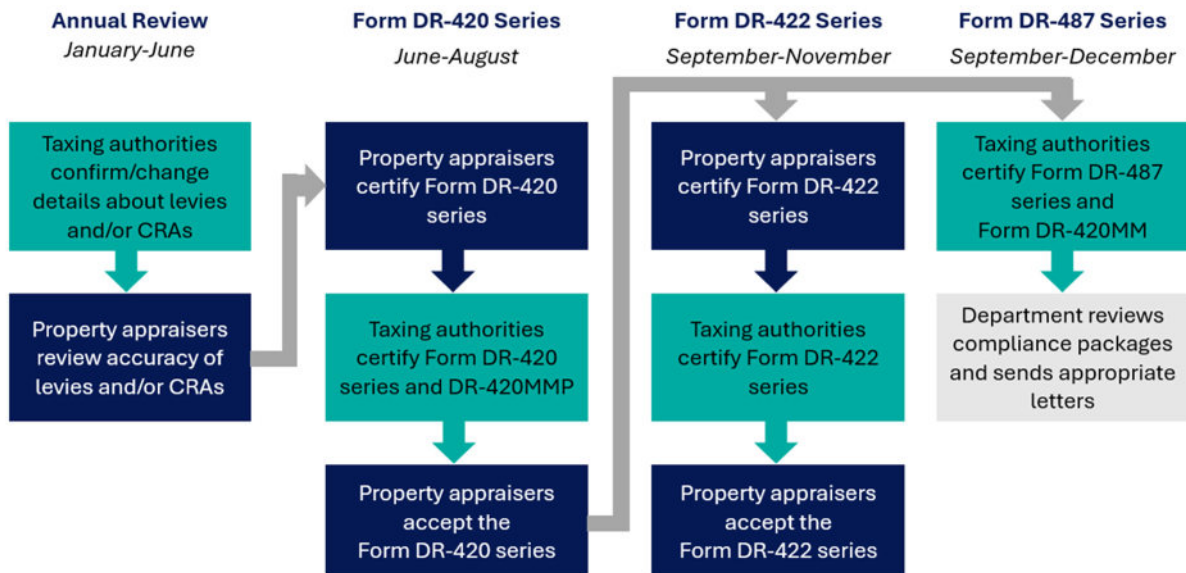
| Typical date of certification = July 1 |      |        |         |             |          | SCHOOL'S FINAL    |       | FINAL       |
|--|------|--------|---------|-------------|----------|-------------------|-------|-------------|
| DAY                                    | BOCC | SCHOOL | DR-420S | TRIM NOTICE |          | TENTATIVE HEARING |       | 95          |
|  | 15   | 29     | DR-420  | MAILED      | PETITION | 65                | 80    |             |
| JULY 1                                 | 7/15 | 7/29   | 8/4     | 8/24        | 9/18     | 9/3               | 9/18  | 9/18-10/3   |
| JULY 2                                 | 7/16 | 7/30   | 8/5     | 8/25        | 9/19     | 9/4               | 9/19  | 9/19-10/4   |
| JULY 3                                 | 7/17 | 7/31   | 8/6     | 8/26        | 9/20     | 9/5               | 9/20  | 9/20-10/5   |
| JULY 4                                 | 7/18 | 8/1    | 8/7     | 8/27        | 9/21     | 9/6               | 9/21  | 9/21-10/6   |
| JULY 5                                 | 7/19 | 8/2    | 8/8     | 8/28        | 9/22     | 9/7               | 9/22  | 9/22-10/7   |
| JULY 6                                 | 7/20 | 8/3    | 8/9     | 8/29        | 9/23     | 9/8               | 9/23  | 9/23-10/8   |
| JULY 7                                 | 7/21 | 8/4    | 8/10    | 8/30        | 9/24     | 9/9               | 9/24  | 9/24-10/9   |
| JULY 8                                 | 7/22 | 8/5    | 8/11    | 8/31        | 9/25     | 9/10              | 9/25  | 9/25-10/10  |
| JULY 9                                 | 7/23 | 8/6    | 8/12    | 9/1         | 9/26     | 9/11              | 9/26  | 9/26-10/11  |
| JULY 10                                | 7/24 | 8/7    | 8/13    | 9/2         | 9/27     | 9/12              | 9/27  | 9/27-10/12  |
| JULY 11                                | 7/25 | 8/8    | 8/14    | 9/3         | 9/28     | 9/13              | 9/28  | 9/28-10/13  |
| JULY 12                                | 7/26 | 8/9    | 8/15    | 9/4         | 9/29     | 9/14              | 9/29  | 9/29-10/14  |
| JULY 13                                | 7/27 | 8/10   | 8/16    | 9/5         | 9/30     | 9/15              | 9/30  | 9/30-10/15  |
| JULY 14                                | 7/28 | 8/11   | 8/17    | 9/6         | 10/1     | 9/16              | 10/1  | 10/1-10/16  |
| JULY 15                                | 7/29 | 8/12   | 8/18    | 9/7         | 10/2     | 9/17              | 10/2  | 10/2-10/17  |
| JULY 16                                | 7/30 | 8/13   | 8/19    | 9/8         | 10/3     | 9/18              | 10/3  | 10/3-10/18  |
| JULY 17                                | 7/31 | 8/14   | 8/20    | 9/9         | 10/4     | 9/19              | 10/4  | 10/4-10/19  |
| JULY 18                                | 8/1  | 8/15   | 8/21    | 9/10        | 10/5     | 9/20              | 10/5  | 10/5-10/20  |
| JULY 19                                | 8/2  | 8/16   | 8/22    | 9/11        | 10/6     | 9/21              | 10/6  | 10/6-10/21  |
| JULY 20                                | 8/3  | 8/17   | 8/23    | 9/12        | 10/7     | 9/22              | 10/7  | 10/7-10/22  |
| JULY 21                                | 8/4  | 8/18   | 8/24    | 9/13        | 10/8     | 9/23              | 10/8  | 10/8-10/23  |
| JULY 22                                | 8/5  | 8/19   | 8/25    | 9/14        | 10/9     | 9/24              | 10/9  | 10/9-10/24  |
| JULY 23                                | 8/6  | 8/20   | 8/26    | 9/15        | 10/10    | 9/25              | 10/10 | 10/10-10/25 |
| JULY 24                                | 8/7  | 8/21   | 8/27    | 9/16        | 10/11    | 9/26              | 10/11 | 10/11-10/26 |
| JULY 25                                | 8/8  | 8/22   | 8/28    | 9/17        | 10/12    | 9/27              | 10/12 | 10/12-10/27 |
| JULY 26                                | 8/9  | 8/23   | 8/29    | 9/18        | 10/13    | 9/28              | 10/13 | 10/13-10/28 |
| JULY 27                                | 8/10 | 8/24   | 8/30    | 9/19        | 10/14    | 9/29              | 10/14 | 10/14-10/29 |
| JULY 28                                | 8/11 | 8/25   | 8/31    | 9/20        | 10/15    | 9/30              | 10/15 | 10/15-10/30 |
| JULY 29                                | 8/12 | 8/26   | 9/1     | 9/21        | 10/16    | 10/1              | 10/16 | 10/16-10/31 |
| JULY 30                                | 8/13 | 8/27   | 9/2     | 9/22        | 10/17    | 10/2              | 10/17 | 10/17-11/1  |
| JULY 31                                | 8/14 | 8/28   | 9/3     | 9/23        | 10/18    | 10/3              | 10/18 | 10/18-11/2  |
| <b>Shortened Time Period</b>           |      |        |         |             |          |                   |       |             |
| JUNE 23                                | 7/7  | 7/21   | 7/27    | 8/16        | 9/10     | 8/26              | 9/10  | 9/10-9/25   |

## Annual Review

Taxing authorities complete the annual review process between January and April of each year. Property appraisers accept any updates to the annual review by June 1.

When the **Annual Review** dashboard displays on the home screen, the taxing authority must:

- Review, update, and confirm information for the taxing authority's operating status and voting member seat count
- Review and confirm office, contact, and access information
- Review, update, and confirm the levies and community redevelopment areas (CRAs) in the taxing authority



# **Initial TRIM Forms and Notices**

(pre-hearings)

# Certification of Taxable Value (Form DR-420)

## Certification of Taxable Value (DR-420)

### Acting As Selected Role

You are currently acting as the role selected below.

To change roles, select a different role (and, if applicable, county), then click "Update Role."

Select Role:

Update Role

TRIM Dashboard

Tax Year:

County:

Principal Taxing Authority:

Levy:

### Instructions

**1. Property Appraisers - Complete Section I and click Save and Close.**

Specific instructions for each field are provided below the field.

These fields may already be populated if using the "Batch Upload" feature.

**2. Principal Taxing Authorities - Complete Section II and click Save and Close.**

Principal Taxing Authority questions (22-27 and hearing date entry) will not appear on individual levy forms.

Some fields require recalculation to display.

If you need to see these values while editing, click the **Save and Recalculate** button at the bottom of this form.

To abandon changes and return to the work list, click **Cancel**.

### Section I

#### Completed by Property Appraiser

|    |   |    |                                  |
|----|---|----|----------------------------------|
| 1. | Current year taxable value of real property for operating purposes:   | \$ | <input type="text"/>             |
| 2. | Current year taxable value of personal property for operating purposes:   | \$ | <input type="text"/>             |
| 3. | Current year taxable value of centrally assessed property for operating purposes:   | \$ | <input type="text"/>             |
| 4. | Current year gross taxable value for operating purposes:  | \$ | <input type="text"/>             |
|    |   |    | (Line 1 plus Line 2 plus Line 3) |
| 5. | Current year net new taxable value:<br>(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.)                   | \$ | <input type="text"/>             |
| 6. | Current year adjusted taxable value:  | \$ | <input type="text"/>             |
| 7. | Prior year FINAL gross taxable value:<br>(From prior year applicable Form DR-403 Series)  | \$ | <input type="text"/>             |
| 8. | Does the taxing authority include tax increment financing areas?<br>(If yes, the number of required DR-420TIF worksheets is displayed. If no, 0 is displayed.)  |    | <input type="text"/>             |
| 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?<br>(If yes, the number of required DR-420DEBT, Certification of Voted Debt Millage forms is displayed. If no, 0 is displayed.) |    | <input type="text"/>             |

## Section II

### Completed by Principal Taxing Authority

|   |  |  |
|---|--|--|
| 10.   | Prior year operating millage levy:<br><small>(If prior year millage was adjusted then use adjusted millage from Form DR-422.)</small>          | <input type="text"/>   |
| 11.   | Prior year ad valorem proceeds:  | \$ <input type="text"/><br><small>(Line 7 multiplied by Line 10, divided by 1,000)</small>           |
| 12.   | Amount, if any, paid or applied in prior year because of an obligation measured by a dedicated increment value:                                | \$ <input type="text"/><br><small>(Sum of either Line 6c or Line 7a for all DR-420TIF forms)</small> |
| 13.   | Adjusted prior year ad valorem proceeds:   | \$ <input type="text"/><br><small>(Line 11 minus Line 12)</small>                                    |
| 14.   | Dedicated increment value, if any:   | \$ <input type="text"/><br><small>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</small> |
| 15.   | Adjusted current year taxable value:   | \$ <input type="text"/><br><small>(Line 6 minus Line 14)</small>                                     |
| 16.   | Current year rolled-back rate:   | <input type="text"/><br><small>(Line 13 divided by Line 15, multiplied by 1,000)</small>             |
| 17.   | Current year proposed operating millage rate:  | <input type="text"/>   |
| 18.   | Total taxes to be levied at proposed millage rate:   | <input type="text"/><br><small>(Line 17 multiplied by Line 4, divided by 1,000)</small>              |
| <b>Questions 19-21 do not appear in TRIM.</b> |  |  |
| 22.   | Total adjusted prior year ad valorem proceeds of the principal taxing authority, all dependent special districts, and MSTUs levying a millage: | \$ <input type="text"/><br><small>(The sum of Line 13 from all DR-420 forms.)</small>                |
| 23.   | Current year aggregate rolled-back rate:   | <input type="text"/><br><small>(Line 22 divided by Line 15, multiplied by 1,000.)</small>            |
| 24.   | Current year aggregate rolled-back taxes:  | \$ <input type="text"/><br><small>(Line 4 multiplied by Line 23, divided by 1,000.)</small>          |
| 25.   | Total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any:   | \$ <input type="text"/><br><small>(Total of Line 18 from all DR-420 forms.)</small>                  |
| 26.   | Current year proposed aggregate millage rate:  | <input type="text"/><br><small>(Line 25 divided by Line 4, multiplied by 1,000.)</small>             |
| 27.   | Current year proposed rate as a percent change of rolled-back rate:  | % <input type="text"/><br><small>(Line 26 divided by Line 23, minus 1, multiplied by 100.)</small>   |

### First Public Budget Hearing

|                        |                      |
|------------------------|----------------------|
| Hearing Date and Time: | <input type="text"/> |
| Timezone:              | <input type="text"/> |
| Street Address:        | <input type="text"/> |
| City:                  | <input type="text"/> |
| Zip:                   | <input type="text"/> |

[Return](#)[Print PDF](#)

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

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

### Acting As Selected Role

You are currently acting as the role selected below.

To change roles, select a different role (and, if applicable, county), then click "Update Role."

Select Role:

Update Role

TRIM Dashboard

Tax Year:

County:

Principal Taxing Authority:

Levy:

### Instructions

**1. Property Appraisers - Complete Section I and click Save and Close.**

*Specific instructions for each field are provided below the field.*

*These fields may already be populated if using the "Batch Upload" feature.*

**2. Principal Taxing Authorities - Complete Section II and click Save and Close.**

*Some fields require recalculation to display.*

*If you need to see these values while editing, click the Save and Recalculate button at the bottom of this form.*

*To abandon changes and return to the work list, click Cancel.*

### Section I

Completed by Property Appraiser

|    |   |    |                      |
|----|---|----|----------------------|
| 1. | Current year taxable value of real property for operating purposes:               | \$ | <input type="text"/> |
| 2. | Current year taxable value of personal property for operating purposes:           | \$ | <input type="text"/> |
| 3. | Current year taxable value of centrally assessed property for operating purposes: | \$ | <input type="text"/> |
| 4. | Current year gross taxable value for operating purposes:                          | \$ | <input type="text"/> |

(Line 1 plus Line 2 plus Line 3)

### Section II

Completed by Principal Taxing Authority

|    |  |                      |
|----|--|----------------------|
| 5. | Current year proposed voted debt millage rate:   | <input type="text"/> |
| 6. | Current year proposed millage voted for 2 years or less under s. 9(b) Article VII, State Constitution: | <input type="text"/> |

Return

Print PDF

# Tax Increment Adjustment Worksheet (Form DR-420TIF)

## Tax Increment Adjustment Worksheet (DR-420TIF)

**Acting As Selected Role**

You are currently acting as the role selected below.  
To change roles, select a different role (and, if applicable, county), then click "Update Role."

---

Select Role:

[Update Role](#)   [TRIM Dashboard](#)

**Tax Year:** \_\_\_\_\_  
**County:** \_\_\_\_\_  
**Principal Taxing Authority:** \_\_\_\_\_  
**Contributing Levy:** \_\_\_\_\_  
**Community Redevelopment Area:** \_\_\_\_\_  
**Base Year:** \_\_\_\_\_

**Instructions**

1. **Property Appraisers** - Complete Section I and click **Save and Close**.  
*Specific instructions for each field are provided below the field.  
 These fields may already be populated if using the "Batch Upload" feature.*

2. **Principal Taxing Authorities** - Complete Section II and click **Save and Close**.  
*Some fields require recalculation to display.  
 If you need to see these values while editing, click the **Save and Recalculate** button at the bottom of this form.  
 To abandon changes and return to the work list, click **Cancel**.*

**Section I**

Completed by Property Appraiser

|    |   |   |
|----|---|---|
| 1. | Current year taxable value in the tax increment area: | \$ <input style="width: 90%;" type="text"/>   |
| 2. | Base year taxable value in the tax increment area:    | \$ <input style="width: 90%;" type="text"/>   |
| 3. | Current year tax increment value:                     | \$ <input style="width: 90%;" type="text"/><br><small>(Line 1 minus Line 2)</small> |
| 4. | Prior year final taxable value:                       | <input style="width: 90%;" type="text"/>  |
| 5. | Prior year tax increment value:                       | <input style="width: 90%;" type="text"/><br><small>(Line 4 minus Line 2)</small>    |

**Section II**

Completed by Principal Taxing Authority

|  |   |  |
|--|---|--|
| <b>6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:</b>     |   |  |
| 6a.  | Enter the proportion on which the payment is based:   | % <input style="width: 90%;" type="text"/>   |
| 6b.  | Dedicated increment value:<br><small>(If value is zero or less than zero, then enter zero on Line 6b)</small> | \$ <input style="width: 90%;" type="text"/><br><small>(Line 3 multiplied by the percentage on Line 6a)</small> |
| 6c.  | Amount of payment to redevelopment trust fund in prior year:  | \$ <input style="width: 90%;" type="text"/>  |
| <b>7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:</b> |   |  |
| 7a.  | Amount of payment to redevelopment trust fund in prior year:  | \$ <input style="width: 90%;" type="text"/>  |
| 7b.  | Prior year operating millage levy:<br><small>(Form DR-420, Line 10)</small>                                   | <input style="width: 90%;" type="text"/>   |
| 7c.  | Taxes levied on prior year tax increment value:   | \$ <input style="width: 90%;" type="text"/><br><small>(Line 5 multiplied by Line 7b, divided by 1,000)</small> |
| 7d.  | Prior year payment as proportion of taxes levied on increment value:  | % <input style="width: 90%;" type="text"/><br><small>(Line 7a divided by Line 7c, multiplied by 100)</small>   |
| 7e.  | Dedicated increment value:<br><small>(If value is zero or less than zero, then enter zero on Line 7e)</small> | \$ <input style="width: 90%;" type="text"/><br><small>(Line 3 multiplied by the percentage on Line 7d)</small> |

[Return](#)   [Print PDF](#)

# Maximum Millage Levy Calculation Preliminary Disclosure (Form DR-420MM-P)

## Maximum Millage Levy Calculation (DR-420MMP)

### Preliminary Disclosure

For municipal governments, counties, and special districts.

**Acting As Selected Role**  
 You are currently acting as the role selected below.  
 To change roles, select a different role (and, if applicable, county), then click "Update Role."

Select Role: Principal Taxing Authority

Update Role
TRM Dashboard

Tax Year:  
 County:  
 Principal Taxing Authority:  
 Levy:

**Instructions**

1. **Principal Taxing Authorities** - Complete all fields and click **Save and Close**.  
 Principle Taxing Authority questions (2-14) will not appear on individual levy forms.  
 Some fields require recalculation to display.  
 If you need to see these values while editing, click the **Save and Recalculate** button at the bottom of this form.  
 To abandon changes and return to the work list, click **Cancel**.

1. Is your principal taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?  Yes  No

If you answered "Yes" to this question, the levy is not subject to a millage limitation. No additional entry is required. Return to DR-420 Series Worksheet.

2. Current year rolled-back rate:   
(Current Year Form DR-420, Line 16)

3. Prior year maximum millage rate with a majority vote:   
(Prior Year Form DR-420MM, Line 13)

4. Prior year operating millage rate:   
(Current Year Form DR-420, line 10.)

If Line 4 is equal to or greater than Line 3, no values will populate in lines 5-10. Continue at line 11.  
 If Line 4 is less than Line 3, continue to Line 5.

**Adjust Rolled-Back Rate Based on Prior Year Majority-Vote Maximum Millage Rate**

5. Prior year final gross taxable value: \$   
(Current Year Form DR-420, Line 7)

6. Prior year maximum ad valorem proceeds with majority vote: \$   
(Line 3 multiplied by Line 5, divided by 1,000)

7. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value: \$   
(Current Year Form DR-420, Line 12)

8. Adjusted prior year ad valorem proceeds with majority vote: \$   
(Line 6 minus Line 7)

9. Adjusted current year taxable value: \$   
(Current Year Form DR-420, Line 10)

10. Adjusted current year rolled back rate:   
(Line 8 divided by Line 9, multiplied by 1,000)

**Calculate Maximum Millage Levy**

11. Rolled-back rate to be used for maximum millage levy calculation:   
(Enter Line 10 if adjusted or else enter Line 2)

12. Adjustment for change in per capita Florida personal income: 1.0358  
(Estimated by Department of Revenues, based on change in per capita Florida personal income.)

13. Majority vote maximum millage rate allowed:   
(Line 11 multiplied by Line 12)

14. Two-thirds vote maximum millage rate allowed:   
(Line 13 multiplied by 1.10)

15. Current year proposed millage rate:

|  |  |
|--|--|
| <b>16. Minimum Vote Required to Levy Proposed Millage:</b>   |  |
| <input checked="" type="radio"/> <b>a. Majority vote of the governing body.</b><br>If Line 15 is less than or equal to Line 13.<br>The maximum millage rate is equal to the majority vote maximum rate.        |  |
| <input type="radio"/> <b>b. Two-thirds vote of the governing body.</b><br>If Line 15 is less than or equal to Line 14, but greater than Line 13.<br>The maximum millage rate is equal to the proposed rate.    |  |
| <input type="radio"/> <b>c. Unanimous vote of the governing body.</b><br>(2/3 vote if five members or more.)<br>If Line 15 is greater than Line 14.<br>The maximum millage rate is equal to the proposed rate. |  |
| <input type="radio"/> <b>d. Referendum.</b><br>The maximum millage rate is equal to the proposed rate.   |  |
| 17. The selection on line 16 allows a maximum millage rate of  | <input type="text"/><br><small>(Maximum millage rate, indicated by status on Line 16)</small>                                    |
| 18. Current year gross taxable value:  | \$ <input type="text"/><br><small>(Current Year Form DR-402)<br/>Line 41</small>   |
| 19. Current year proposed taxes:   | \$ <input type="text"/><br><small>(Line 19 multiplied by Line 16,<br/>divided by 1,000)</small>                                  |
| 20. Total taxes levied at the maximum millage rate:  | \$ <input type="text"/><br><small>(Line 17 multiplied by Line 16,<br/>divided by 1,000)</small>                                  |
| 21. Current year proposed taxes of all dependent special districts and MSTUs levying a millage:  | \$ <input type="text"/><br><small>(Sum of Lines 12 from Forms<br/>DR-402/9504* for each district<br/>levying a millage.)</small> |
| 22. Total current year proposed taxes:   | \$ <input type="text"/><br><small>(Line 19 plus Line 21)</small>   |
| <b>Total Maximum Taxes (Principal Authorities)</b>   |  |
| 23. Taxes at the maximum millage of all dependent special districts and MSTUs levying a millage:   | \$ <input type="text"/><br><small>(Sum of Lines 20 from Forms<br/>DR-402/9504* for each district<br/>levying a millage.)</small> |
| 24. Total taxes at maximum millage rate:   | \$ <input type="text"/><br><small>(Line 20 plus Line 23)</small>   |
| <b>Total Maximum Versus Total Taxes Levied (Principal Authorities)</b>   |  |
| 25. Are total current year proposed taxes equal to or less than the total taxes at the maximum millage rate?   | <input checked="" type="radio"/> <b>Yes</b> <input type="radio"/> <b>No</b>  |
| <input type="button" value="Return"/> <input type="button" value="Print PDF"/>   |  |

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



## CERTIFICATION OF TAXABLE VALUE

DR-420  
R. 01/26  
Rule 12D-16.002  
F.A.C.  
Effective 02/26  
Page 1 of 4

|   |   |   |                  |
|---|---|---|------------------|
| Year :  | County : Select County  |   |                  |
| Principal Authority Name:   | Taxing Authority Name:  |   |                  |
| <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 <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, <i>Tax Increment Adjustment Worksheet</i> ) 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 each Form DR-420DEBT, <i>Certification of Voted Debt Millage</i> attached. If none, enter 0. | <input type="checkbox"/> YES <input type="checkbox"/> NO                    | Number (9)       |
| <b>Property Appraiser Certification</b>   |   | I certify the taxable values above are correct to the best of my knowledge. |                  |
| <b>SIGN<br/>HERE</b>  | Signature of Property Appraiser:  |   | Date :           |
|   |   |   |                  |
| <b>SECTION II : COMPLETED BY TAXING AUTHORITY</b>   |   |   |                  |
| 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, 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 each Form DR-420TIF)</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 Form DR-420TIF)</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"/> Municipal Services Taxing Unit (MSTU)                    | <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 each Form DR-420)</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 each Form DR-420)</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, minus 1, multiplied by 100)</i>   |   | %   | (27)    |              |
| <b>First public budget hearing</b>                      |  | Date :  | Time :  | Place : |              |
| <b>S<br/>I<br/>G<br/>N<br/><br/>H<br/>E<br/>R<br/>E</b> | <b>Taxing Authority Certification</b>  |   | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S. |         |              |
|   | Signature of Chief Administrative Officer :  |   |   | Date :  |              |
|   | Title :  |   | Contact Name and Contact Title :  |         |              |
|   | Mailing Address :  |   | Physical Address :  |         |              |
|   | City, State, Zip :   |   | Phone Number :  |         | Fax Number : |

Instructions on page 3

# Prior Year *Maximum Millage Levy Calculation Preliminary Disclosure* (Form DR-420MM-P)




## MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM-P  
R. 01/26  
Rule 12D-16.002  
F.A.C.  
Effective 02/26  
Page 1 of 3

|  |   |                              |                                 |
|--|---|------------------------------|---------------------------------|
| Year:  | County: <u>Select County</u>  |                              |                                 |
| Principal Authority Name:  | Taxing Authority Name:  |                              |                                 |
| 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, <span style="color: red; font-weight: bold;">STOP</span> 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 prior year 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<br><i>(Line 3 multiplied by Line 5 divided by 1,000)</i>  | \$                           | (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 <i>(Line 6 minus Line 7)</i>   | \$                           | (8)                             |
| 9.   | Adjusted current year taxable value from Current Year form DR-420 Line 15   | \$                           | (9)                             |
| 10.  | Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>   |                              | per \$1,000 (1)                 |
| <b>Calculate maximum millage levy</b>  |   |                              |                                 |
| 11.  | Rolled-back rate to be used for maximum millage levy calculation<br><i>(Enter Line 10 if adjusted or else enter Line 2)</i>   |                              | per \$1,000 (11)                |
| 12.  | Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>   |                              | (12)                            |
| 13.  | Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>   |                              | per \$1,000 (13)                |
| 14.  | Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>  |                              | 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. <i>Enter Line 13 on Line 17.</i>                 |                              |                                 |
| <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. <i>Enter Line 15 on Line 17.</i>          |                              |                                 |
| <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. <i>Enter Line 15 on Line 17.</i> |                              |                                 |
| <input type="checkbox"/>   | d. Referendum: The maximum millage rate is equal to the proposed rate. <i>Enter Line 15 on Line 17.</i>   |                              |                                 |
| 17.  | The selection on Line 16 allows a maximum millage rate of<br><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)                            |

Continued on page 2

|   |   |   |   |
|---|---|---|---|
| Taxing Authority Name:  |   | DR-420MM-P<br>R. 03/26<br>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>   | \$  | (2)   |
| <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<br/>/<br/>G<br/>N<br/><br/>H<br/>E<br/>R<br/>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 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 at:  
[floridarevenue.com/property/forms](https://floridarevenue.com/property/forms)

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




## MAXIMUM MILLAGE LEVY CALCULATION FINAL DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM  
R. 01/26  
Rule 12D-16.002  
F.A.C.  
Effective 02/26  
Page 1 of 4

|  |                              |                             |      |
|--|------------------------------|-----------------------------|------|
| Year :   | County <u>Select County</u>  |                             |      |
| Principal Authority Name:  | Taxing Authority Name:       |                             |      |
| 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, <span style="color: red; font-weight: bold;">STOP</span> 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 current year, 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<br><i>(Line 3 multiplied by Line 5 divided by 1,000)</i>  | \$                           |                             | (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 <i>(Line 6 minus Line 7)</i>   | \$                           |                             | (8)  |
| 9. Adjusted current year taxable value from current year Form DR-420 Line 15   | \$                           |                             | (9)  |
| 10. Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>  |                              | per \$1,000                 | (10) |
| <b>Calculate maximum millage levy</b>  |                              |                             |      |
| 11. Rolled-back rate to be used for maximum millage levy calculation<br><i>(Enter the amount from Line 10 when the rate is adjusted. If the rate is not adjusted, enter the amount from Line 2.)</i>   |                              | per \$1,000                 | (11) |
| 12. Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>  |                              | 1.0358                      | (12) |
| 13. Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>  |                              | per \$1,000                 | (13) |
| 14. Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>   |                              | 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)  |                              |                             |      |
| <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. <i>Enter Line 13 on Line 17.</i>                 |                              |                             |      |
| <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. <i>Enter Line 15 on Line 17.</i>          |                              |                             |      |
| <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. <i>Enter Line 15 on Line 17.</i> |                              |                             |      |
| <input type="checkbox"/> d. Referendum: The maximum millage rate is equal to the proposed rate. <i>Enter Line 15 on Line 17.</i>   |                              |                             |      |
| 17. The selection on Line 16 allows a maximum millage rate of<br><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) |

Continued on page 2

|   |  |   |                                    |
|---|--|---|------------------------------------|
| Taxing Authority Name:  |  | DR-420MM<br>R. 01/26<br>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 sum of all current year adopted taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's and each MSTUs 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 and each MSTUs 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 the 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)                               |
| <b>S<br/>I<br/>G<br/>N<br/><br/>H<br/>E<br/>R<br/>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 with a 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://portal.oasys.floridarevenue.com/>.

Instructions on page 3

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

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

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

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

Legal Description of Property:

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

**NOTICE OF PROPOSED PROPERTY TAXES**

***DO NOT PAY. THIS IS NOT A BILL***

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

\*SEE REVERSE SIDE FOR EXPLANATION

## EXPLANATION

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

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

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

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

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

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

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

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

**PROPERTY VALUATION**

|                     |           |           |
|---------------------|-----------|-----------|
|                     | Last Year | This Year |
| <b>Market Value</b> |           |           |

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

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

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

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

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

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

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

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

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

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

Legal Description of Property:

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

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

**\*SEE REVERSE SIDE FOR EXPLANATION**

**NON-AD VALOREM ASSESSMENTS**

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

Reverse of Page 1:

EXPLANATION

\*Column 1—YOUR PROPERTY TAXES LAST YEAR

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

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

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

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

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

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

Non-Ad Valorem Assessments:

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

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

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

**PROPERTY VALUATION**

|              |           |           |
|--------------|-----------|-----------|
|              | Last Year | This Year |
| Market Value |           |           |

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

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

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

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

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

**Market Value:**

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

**Assessed Value:**

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

**Assessment Reductions:**

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

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

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

**Exemptions:**

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

**Taxable Value:**

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

## **Example Advertisement for Date and Time Correction of Property Appraiser's TRIM Notice**

The property appraiser should place this advertisement if the TRIM notice that was mailed had incorrect information about a taxing authority's public hearing.

**The *Notice of Proposed Property Taxes Correction* ad must:**

**NOTICE OF PROPOSED PROPERTY TAXES  
CORRECTION**

The Notice of Proposed Property Taxes (TRIM notice) for the     *(name of taxing authority)*     indicated an incorrect public hearing date/time of \_\_\_\_\_.

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

(DATE)

(TIME)

at

(MEETING PLACE)

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

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

# Newspaper Ad Examples

Sunday,  
September 7,  
2025

## MOCK NEWS

Issue  
#45

Newspaper example with fake articles

TRIM Member

### Dog of the Decade

From meme to coin

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

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

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

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

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

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

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



Pictured: Peanut the Shiba Inu



Aerial of a neighborhood.

TRIM Member

### Housing Crisis

Property prices have been increasing since the pandemic

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

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

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

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

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

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

#### Advertisement Example

##### Notice of Proposed Tax Increase

At least a quarter-page, 18-point title, adjacent Budget Summary ad, no contradictions, not in legal or classifieds, did not deviate from the language in s. 200.065, F.S.

Page 2

#### Advertisement Example

##### Notice of Budget Hearing

No size requirement, adjacent Budget Summary ad, no contradictions, not in legal or classifieds, did not deviate from the language in s. 200.065, F.S.

Page 3

#### Advertisement Example

##### Notice of Continuation

Does not require an accompanying ad, not in legal or classifieds

Page 4

#### Advertisement Example

##### Notice of Rescheduled Hearing

Does not require an accompanying ad, not in legal or classifieds

Page 5

Page 1

## Tourist Injured at Yellowstone

### A little too close for comfort

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

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

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



Yellowstone Park: A family of bison grazing

## NOTICE OF PROPOSED TAX INCREASE

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

### Last year's property tax levy:

- A. Initially proposed tax levy..... \$47,969
- B. Less tax reductions due to Value Adjustment Board and other assessment changes..... \$3,833
- C. Actual property tax levy..... \$44,136

This year's proposed tax levy..... \$49,740

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

September 9, 2025

5:30 PM

at

Chambers Room, City Hall

8 Flame Road, Ember, FL 11111

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

## BUDGET SUMMARY

CITY OF EMBER - FISCAL YEAR 2025-2026

THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITY OF EMBER ARE 1.2% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

|   | GENERAL FUND       | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT FUND | ENTERPRISE FUND | INTERNAL SERVICE | TOTAL ALL FUNDS |
|---|--------------------|-----------------|--------------|------------------|----------------|-----------------|------------------|-----------------|
| General fund                                    | 5,6500             |                 |              |                  |                |                 |                  |                 |
| Voted fund                                      | 1,0000             |                 |              |                  |                |                 |                  |                 |
| <b>ESTIMATED REVENUES</b>                       |                    |                 |              |                  |                |                 |                  |                 |
| Taxes:  | Millage per \$1000 |                 |              |                  |                |                 |                  |                 |
| Ad Valorem Taxes                                | 5.6500             | 47,253          |              |                  |                |                 |                  | 47,253          |
| Ad Valorem Taxes                                | 1.000 (voted debt) |                 | 10,689       |                  |                |                 |                  | 10,689          |
| Sales And Use Taxes                             |                    | 22,639          | 8,000        |                  |                |                 |                  | 30,639          |
| Charges For Services                            |                    | 13,603          | 3,313        | 9,467            |                |                 |                  | 26,383          |
| Intergovernmental Revenue                       |                    | 28,982          | 5,620        | 20,895           |                | 23,685          |                  | 79,182          |
| Fines & Forfeitures                             |                    | 15,240          |              |                  |                |                 |                  | 15,240          |
| Miscellaneous Revenue                           |                    | 16,894          | 3,350        | 9,536            |                |                 | 1,415            | 31,195          |
| Licenses And Permits                            |                    | 15,357          | 4,667        | 12,350           |                |                 |                  | 32,374          |
| Internal Service Charges                        |                    | 8,388           | 2,415        |                  |                |                 | 11,895           | 22,698          |
| <b>TOTAL SOURCES</b>                            |                    | 168,356         | 27,365       | 10,689           | 52,248         | 0               | 23,685           | 295,653         |
| Transfers In                                    |                    | 2,235           |              |                  |                |                 |                  | 2,235           |
| Fund Balances/Reserves/Net Assets               |                    | 75,675          |              |                  |                |                 |                  | 75,675          |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b> |                    | \$246,266       | \$27,365     | \$10,689         | \$52,248       | 0               | \$23,685         | \$373,563       |
| <b>EXPENDITURES</b>                             |                    |                 |              |                  |                |                 |                  |                 |
| General Government                              | 133,500            | 4,080           |              | 18,650           |                |                 |                  | \$156,230       |
| Public Safety                                   | 36,063             | 3,500           |              | 13,340           |                |                 |                  | \$52,903        |
| Physical Environment                            | 13,660             | 200             |              | 3,514            |                |                 |                  | \$17,374        |
| Transportation                                  | 9,000              | 3,260           |              | 10,055           |                |                 |                  | \$22,315        |
| Debt Services                                   | 6,650              |                 | 10,689       |                  |                |                 |                  | \$269,675       |
| Human Services                                  | 17,765             | 15,325          |              | 3,450            |                | 23,685          |                  | \$60,225        |
| Administrative Technology Services              |                    |                 |              |                  |                |                 | 13,310           | \$13,310        |
| <b>TOTAL EXPENDITURES</b>                       | \$216,638          | \$26,365        | \$10,689     | \$49,009         | 0              | \$23,685        | \$13,310         | \$339,696       |
| Transfers Out                                   |                    |                 |              | 3,239            |                |                 |                  | 3,239           |
| Fund Balances/Reserves/Net Assets               | 29,628             | 1,000           |              |                  |                |                 |                  | 30,628          |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>          | \$246,266          | \$27,365        | \$10,689     | \$52,248         | 0              | \$23,685        | \$13,310         | \$373,563       |
| <b>TRANSFERS, RESERVES &amp; BALANCES</b>       |                    |                 |              |                  |                |                 |                  |                 |

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

TRIM Member

**Hero Animals**

From cat to dog



A random cat

You often hear of dogs protecting farm animals from coyotes, but have you heard of a cat doing the same?

It happened on a ranch in California. A family of coyotes stopped by at night to feast on chickens.

Butter the cat was sleeping on the roof of the chicken coop when he encountered them. He kicked a bucket of chicken feed onto the coyotes as they were trying to gain entrance into the chicken coop.

They tried to go after Butter, but they couldn't get on the roof and Butter kept swiping his claws at them. The coyotes left after the owner came out of the house.

Peachy, Georgia

Dixie the Dachshund is 10-years old. She likes to walk with the neighborhood kids to the bus stop to make sure they are safe. She even stays with them until the bus arrives.

One morning, a large dog escaped from its yard and headed towards the kids. It was barking and growling, according to the kids that witnessed the incident.

Dixie got in between the kids and the other dog. Dixie tried scaring it off by barking back but she was not a threat to the dog three times her size.

The children escaped unharmed, but the dog managed to bite Dixie multiple times in the legs and abdomen before her humans could help her. She was brought to the animal hospital.

The dog left the scene and ran away. The police and animal control were called. They found the dog at the park and captured it. It was brought to the pound.

The owner was found and notified of the incident. Police are still investigating and have yet to decide if they will file charges.

Dixie became paralyzed and now uses a wheelchair. Dixie's owner says she plans to take the other dog owner to court.



Dixie with wheels

**NOTICE OF BUDGET HEARING**

The City of Leaf has tentatively adopted a budget for FISCAL YEAR 2025-2026

A public hearing to make a FINAL DECISION on the budget and taxes will be held on:

Wednesday, September 10, 2025

5:01 PM

at

Green Room, City Hall

123 Flower Ave N, Leaf, FL 22222

**BUDGET SUMMARY**

CITY OF LEAF - FISCAL YEAR 2026

THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITY OF LEAF ARE 3.4% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

| ESTIMATED REVENUES  | GENERAL FUND       | SPECIAL REVENUE | DEBT SERVICE    | CAPITAL PROJECTS | PERMANENT FUND | ENTERPRISE FUND | INTERNAL SERVICE | TOTAL ALL FUNDS  |
|---|--------------------|-----------------|-----------------|------------------|----------------|-----------------|------------------|------------------|
| General fund  | 5,6500             |                 |                 |                  |                |                 |                  |                  |
| Voted fund  | 1,0000             |                 |                 |                  |                |                 |                  |                  |
| Taxes:  | Millage per \$1000 |                 |                 |                  |                |                 |                  |                  |
| Ad Valorem Taxes  | 5,6500             |                 |                 |                  |                |                 |                  | 47,253           |
| Ad Valorem Taxes  | 1,000 (voted debt) |                 | 10,689          |                  |                |                 |                  | 10,689           |
| Sales And Use Taxes   | 22,639             | 8,000           |                 |                  |                |                 |                  | 30,639           |
| Charges For Services  | 13,603             | 3,313           |                 | 9,467            |                |                 |                  | 26,383           |
| Intergovernmental Revenue   | 28,982             | 5,620           |                 | 20,895           |                | 23,685          |                  | 79,182           |
| Fines & Forfeitures   | 15,240             |                 |                 |                  |                |                 |                  | 15,240           |
| Miscellaneous Revenue   | 16,894             | 3,350           |                 | 9,536            |                |                 | 1,415            | 31,195           |
| Licenses And Permits  | 15,357             | 4,667           |                 | 12,350           |                |                 |                  | 32,374           |
| Internal Service Charges  | 8,388              | 2,415           |                 |                  |                |                 | 11,895           | 22,698           |
| <b>TOTAL SOURCES</b>  | <b>168,356</b>     | <b>27,365</b>   | <b>10,689</b>   | <b>52,248</b>    | <b>0</b>       | <b>23,685</b>   | <b>13,310</b>    | <b>295,633</b>   |
| Transfers In  | 2,235              |                 |                 |                  |                |                 |                  | 2,235            |
| Fund Balances/Reserves/Net Assets   | 75,675             |                 |                 |                  |                |                 |                  | 75,675           |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>                           | <b>\$246,266</b>   | <b>\$27,365</b> | <b>\$10,689</b> | <b>\$52,248</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$373,563</b> |
| <b>EXPENDITURES</b>   |                    |                 |                 |                  |                |                 |                  |                  |
| General Government  | 133,500            | 4,080           |                 | 18,650           |                |                 |                  | \$156,230        |
| Public Safety   | 36,063             | 3,500           |                 | 13,340           |                |                 |                  | \$52,903         |
| Physical Environment  | 13,660             | 200             |                 | 3,514            |                |                 |                  | \$17,374         |
| Transportation  | 9,000              | 3,260           |                 | 10,055           |                |                 |                  | \$22,315         |
| Debt Services   | 6,650              |                 | 10,689          |                  |                |                 |                  | \$269,675        |
| Human Services  | 17,765             | 15,325          |                 | 3,450            |                | 23,685          |                  | \$60,225         |
| Administrative Technology Services  |                    |                 |                 |                  |                |                 | 13,310           | \$13,310         |
| <b>TOTAL EXPENDITURES</b>   | <b>\$216,638</b>   | <b>\$26,365</b> | <b>\$10,689</b> | <b>\$49,009</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$339,696</b> |
| Transfers Out   |                    |                 |                 | 3,239            |                |                 |                  | 3,239            |
| Fund Balances/Reserves/Net Assets   | 29,628             | 1,000           |                 |                  |                |                 |                  | 30,628           |
| <b>TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES &amp; BALANCES</b> | <b>\$246,266</b>   | <b>\$27,365</b> | <b>\$10,689</b> | <b>\$52,248</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$373,563</b> |

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



Oranges more harvested at Voeg Farm

## Fruits of Labor

### Can the orange groves be saved?

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

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

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

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

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

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

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

#### NOTICE OF CONTINUATION

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

September 11, 2025

5:45 PM

at

Council Chambers, City Hall

7890 River St. NE, Tsunami, FL 33333



Tropic flight leaves Sunshine International Airport

## Last Call for Flights

### More cancellations ahead of Hurricane Lillia



TRIM Member

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

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

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

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

Sky Airlines has been focusing its flights to and from Florida. Currently, they have a small number of flights left throughout Florida and plan to include more flights before the wind gusts arrive. They have temporarily waived the checked bag fees, up to two bags, for Florida residents.

Sunshine International Airport has the latest flight. The latest flight out of Florida is a Tropic flight and will leave at 10 p.m. Once the last flight departs, Sunshine International Airport will suspend its operations. It does not know when it will resume operations as it is in Hurricane Lillia's path. It will assess the damage once it is safe to do so. If there is little to no damage, it estimates that the airport will be able to accept flights within the week. If the damage is more severe, then it may take a few months before it can reopen.

#### NOTICE OF RESCHEDULED HEARING

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

A rescheduled Final Budget Hearing will be held on:

September 12, 2025

6:00 PM

at

Granite City Hall

8765 Ground Way, Stone, FL 44444

# Website Ad Example

The screenshot shows the homepage of the City of Gem website. At the top, there is a navigation bar with 'Public Notices' and a search bar. Below the navigation bar, there are several sections: 'Featured News' with three news items dated September 18, 19, and 19, 2025; 'News' with a 'Meet the Mayor' article; and a 'City of GEM: Notice of Proposed Tax Increase and Budget Summary Advertisements' section highlighted with a red box. Below these are three featured images: 'List of Hurricane Shelters', 'Evacuation Routes & Zones', and 'Live Hurricane Updates'. The footer contains contact information for the Mayor's Office, Board of County Commissioners, and various departments, along with accessibility and privacy links.

Posted on September 18, 2025  
**City of Gem: Notice of Proposed Tax Increase and Budget Summary**

**BUDGET SUMMARY**  
 CITY OF GEM - FISCAL YEAR 2025/2026

THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITY OF GEM ARE 4.3% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

|  | GENERAL FUND      | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT FUND | ENTERPRISE FUND | INTERNAL SERVICE | TOTAL ALL FUNDS |
|--|-------------------|-----------------|--------------|------------------|----------------|-----------------|------------------|-----------------|
| General Fund   | 5,6500            |                 |              |                  |                |                 |                  |                 |
| Voluntary  | 1,0000            |                 |              |                  |                |                 |                  |                 |
| <b>ESTIMATED REVENUES</b>  |                   |                 |              |                  |                |                 |                  |                 |
| Taxes:   | Milage per \$1000 |                 |              |                  |                |                 |                  |                 |
| Ad Valorem Taxes   | 5,6500            | 47,253          |              |                  |                |                 |                  | 47,253          |
| Ad Valorem Taxes   | 1,0000            | (voted debt)    | 10,689       |                  |                |                 |                  | 10,689          |
| Sales And Use Taxes  | 22,639            | 8,000           |              |                  |                |                 |                  | 30,639          |
| Charges For Services   | 13,003            | 3,313           |              | 9,467            |                |                 |                  | 25,783          |
| Intergovernmental Revenue  | 28,982            | 5,626           |              | 20,895           |                | 23,685          |                  | 79,188          |
| Fees & Fines   | 15,240            |                 |              |                  |                |                 |                  | 15,240          |
| Miscellaneous Revenue  | 16,694            | 3,300           |              | 8,538            |                | 1,415           |                  | 31,957          |
| Licenses And Permits   | 15,357            | 4,667           |              | 12,388           |                |                 |                  | 32,374          |
| Internal Service Charges   | 8,348             | 2,415           |              |                  |                |                 | 11,895           | 22,668          |
| <b>TOTAL SOURCES</b>   | 188,356           | 87,365          | 10,689       | 52,248           | 0              | 23,685          | 13,310           | 298,563         |
| Transfers In   | 2,235             |                 |              |                  |                |                 |                  | 2,235           |
| Fund Balances/Reserves/Net Assets  | 75,675            |                 |              |                  |                |                 |                  | 75,675          |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>                            | \$246,266         | \$27,365        | \$10,689     | \$52,248         | 0              | \$23,685        | \$13,310         | \$373,563       |
| <b>EXPENDITURES</b>  |                   |                 |              |                  |                |                 |                  |                 |
| General Government   | 133,500           | 4,080           |              | 18,659           |                |                 |                  | 156,239         |
| Public Safety  | 36,083            | 2,500           |              | 13,348           |                |                 |                  | 52,931          |
| Physical Environment   | 13,680            | 200             |              | 3,514            |                |                 |                  | 17,394          |
| Transportation   | 9,000             | 3,360           |              | 10,055           |                |                 |                  | 22,415          |
| Debt Services  | 6,652             |                 | 10,689       |                  |                |                 |                  | 17,341          |
| Human Services   | 17,785            | 15,125          |              | 2,408            |                | 23,685          |                  | 58,903          |
| Administrative Technology Services   |                   |                 |              |                  |                |                 | 13,310           | 13,310          |
| <b>TOTAL EXPENDITURES</b>  | \$216,638         | \$25,365        | \$10,689     | \$40,009         | 0              | \$23,685        | \$13,310         | \$339,696       |
| Transfers Out  |                   |                 |              | 3,238            |                |                 |                  | 3,238           |
| Fund Balances/Reserves/Net Assets  | 25,628            | 1,000           |              |                  |                |                 |                  | 26,628          |
| <b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b> | \$246,266         | \$27,365        | \$10,689     | \$52,248         | 0              | \$23,685        | \$13,310         | \$373,563       |

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

**NOTICE OF PROPOSED TAX INCREASE**

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

**Last year's property tax levy**

|  |          |
|--|----------|
| A. Initially proposed tax levy.....  | \$47,989 |
| B. Less tax reductions due to Value Adjustment Board and other assessment charges..... | \$3,833  |
| C. Actual property tax levy.....   | \$44,156 |

**This year's proposed tax levy..... \$49,740**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

**Monday, September 22, 2025**  
 5:01 PM  
 at  
 Diamond City Hall  
 8000 Opal Street North, Gem, FL 11111

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

## **Hearing Information**

## Hearing Requirements

To adopt a millage rate and budget, taxing authorities must hold two public hearings. The first, or “tentative,” hearing is advertised on the **Notice of Proposed Property Taxes** (TRIM notice) that the property appraiser mails. The TRIM notice is the only advertisement required for the tentative hearing.

## Scheduling and Advertising

- Hold all hearings after 5:00 p.m., Monday – Friday, or anytime on Saturday. Do not hold hearings on Sunday (s. 200.065(2)(e)2., F.S.).
- Taxing authorities must advertise their final hearing within 15 days of adopting a tentative millage and budget. You must hold the final hearing two to five days after the advertisement appears in the newspaper.
- The BOCC cannot schedule its hearings on days the school board has hearings scheduled. The school board has first priority of a hearing date and the BOCC has second (s. 200.065(2)(e)2., F.S.).
- No other taxing authority in the county can use for its public hearings the hearing dates the BCC and the school board have scheduled (s. 200.065(2)(e)2., F.S.).

## At the Hearing

In the hearings, the first substantive issues the taxing authority should discuss are:

- The percentage increase in millage over the rolled-back rate needed to fund the budget, if any
- The reasons ad valorem tax revenues are increasing. See line 27 on **Form DR-420** for the calculation of the increase over the rolled-back rate (s. 200.065(2)(e)1., F.S.).

At all hearings, the governing body will hear comments about the proposed tax increase and explain the reasons for the proposed increase over the rolled-back rate. The public can speak and ask questions before the governing body adopts any measures.

At both the tentative and final hearings, the governing body must adopt its millage rate before it adopts a budget (s. 200.065(2)(e)1., F.S.). Include minutes (not the agenda) from the meeting if the order of adoption cannot be determined. The taxing authority must adopt the millage rate and budget **by separate votes** at the advertised hearing.

For each taxing authority levying millage, you must publicly read at the hearing before the adoption of the millage levy resolution or ordinance the:

- Name of the taxing authority
- Rolled-back rate

- Percentage of increase over the rolled-back rate (see line 27, **Form DR-420**, for the calculation)
- Millage rate to be levied (s. 200.065(2)(e), F.S.)
- If your tentative millage rate is higher than the proposed rate, you must mail each taxpayer a revised **Notice of Proposed Property Taxes**. The property appraiser prepares the revised TRIM notice at the taxing authority's expense and mails it 10 to 15 days before the final hearing (s. 200.065(2)(d), F.S.).
- The final millage rate cannot exceed the tentatively adopted millage rate.
- You must complete your TRIM process within 101 days (October 9).

## Final Resolution/Ordinance

The resolution or ordinance must include the:

- Name of the taxing authority
- Rolled-back rate
- Percentage increase over the rolled-back rate
- Final adopted millage rate

The taxing authority cannot levy a millage, other than one approved by referendum, until the governing board of the taxing authority approves the resolution or ordinance to levy (ss. 200.065(2) and 200.065(4), F.S.).

If the fiscal year of a local government begins before adoption of a final budget, the taxing authority may spend money under the adopted tentative budget until it adopts a final budget (s. 200.065(2)(g)(1), F.S.).

Taxing authorities must forward the resolution or ordinance adopting the final millage to the property appraiser, the tax collector, and the Department of Revenue within three days after the final budget hearing (s. 200.065(4), F.S.). **When submitting an electronic copy of the final millage resolution or ordinance to the Department please use the following email address: TRIM@floridarevenue.com.**

The property appraiser's receipt of the resolution or ordinance is official notice of the millage rate approved by the taxing authority (s. 200.065(4), F.S.).

## Taxing Authorities with Dependent Districts

Taxing authorities with dependent special taxing districts can adopt the tax levies for all their dependent special taxing districts by a single unanimous vote. Taxing authorities may also adopt the budgets for all their dependent special taxing districts by a single unanimous vote (see chapter 98-32, Laws of Florida, effective April 29, 1998). If the taxing authority uses this procedure, it will not be a violation of Rule 12D-17.005, F.A.C.

However, if someone asks for a separate discussion and adoption for the tax levy or budget of a dependent special taxing district, the taxing authority must discuss and adopt that tax levy or budget separately.

## **Multi-County Authorities**

A multi-county taxing authority must make every reasonable effort to avoid scheduling hearings on days the counties or school districts in its jurisdiction use (s. 200.065(2)(e)2., F.S.).

If the property appraiser mails the **Notice of Proposed Property Taxes** after September 3, any multi-county taxing authority that levies ad valorem taxes in that county must advertise its intent to adopt a tentative budget and millage rate. The ad must be in a newspaper of general circulation in the counties or publicly accessible website. It must hold the hearing two to five days after the ad appears but not after September 18 (s. 200.065(3)(g), F.S.).

## **When an Executive Order is Issued for a State of Emergency**

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

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

During a state of emergency, the taxing authority should be cognizant of any executive order issued by the governor, or any guidance issued by the executive director of the Department of Revenue. When an executive order has been issued, the executive director of the Department will in turn issue an emergency order to implement the provisions of the governor's executive order.

The emergency order will provide specific guidelines for the TRIM process, such as:

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

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

- The notice must state the time (after 5:00 p.m.), date, and address for the rescheduled hearing.
- The notice cannot be in the legal notices or classified advertising section of the newspaper.
- The taxing authority must hold the rescheduled hearing two to five days after the notice appears.
- The Notice of Rescheduled Hearing does not require any accompanying ads.

Include the entire newspaper page or a copy of the publicly accessible website page and the proof of publication for this advertisement in the Certification of Compliance (TRIM package).

## **Vote to Adopt Millage**

## **By Majority Vote**

The majority vote rate, with one exception, is equal to the rolled-back rate as calculated on **Form DR-420** adjusted by the percentage change in per capita Florida personal income. In determining this rate, it does not matter if the previous year's adopted rate was greater than the previous year's majority vote rate.

The exception occurs if the previous year's adopted rate was less than the majority vote rate. In this case, the taxing authority must calculate a new rolled-back rate based on the assumption that in the previous year, the taxing authority levied the majority vote rate. This newly calculated rolled-back rate is then further adjusted by the percentage change in per capita Florida personal income to arrive at the current year majority vote rate. The revised rolled-back rate in this calculation is only for use in determining maximum millage, not for TRIM purposes.

## **By Two-Thirds Vote**

Taxing authorities may levy a millage up to 110 percent of the majority vote maximum millage rate.

## **By Unanimous Vote or Referendum**

Taxing authorities may levy any millage up to their constitutional or statutory maximum millage.

For taxing authorities with dependent special districts or MSTUs, the millage caps are based on the taxes levied by the principal authority and all its dependent special districts and MSTUs. Some component taxing authorities may vote to levy above their maximum as long as the other taxing authorities levy sufficiently below their maximums. The total of taxes levied by all component taxing authorities cannot be more than the aggregate maximum if each taxing authority had chosen to levy its maximum millage.

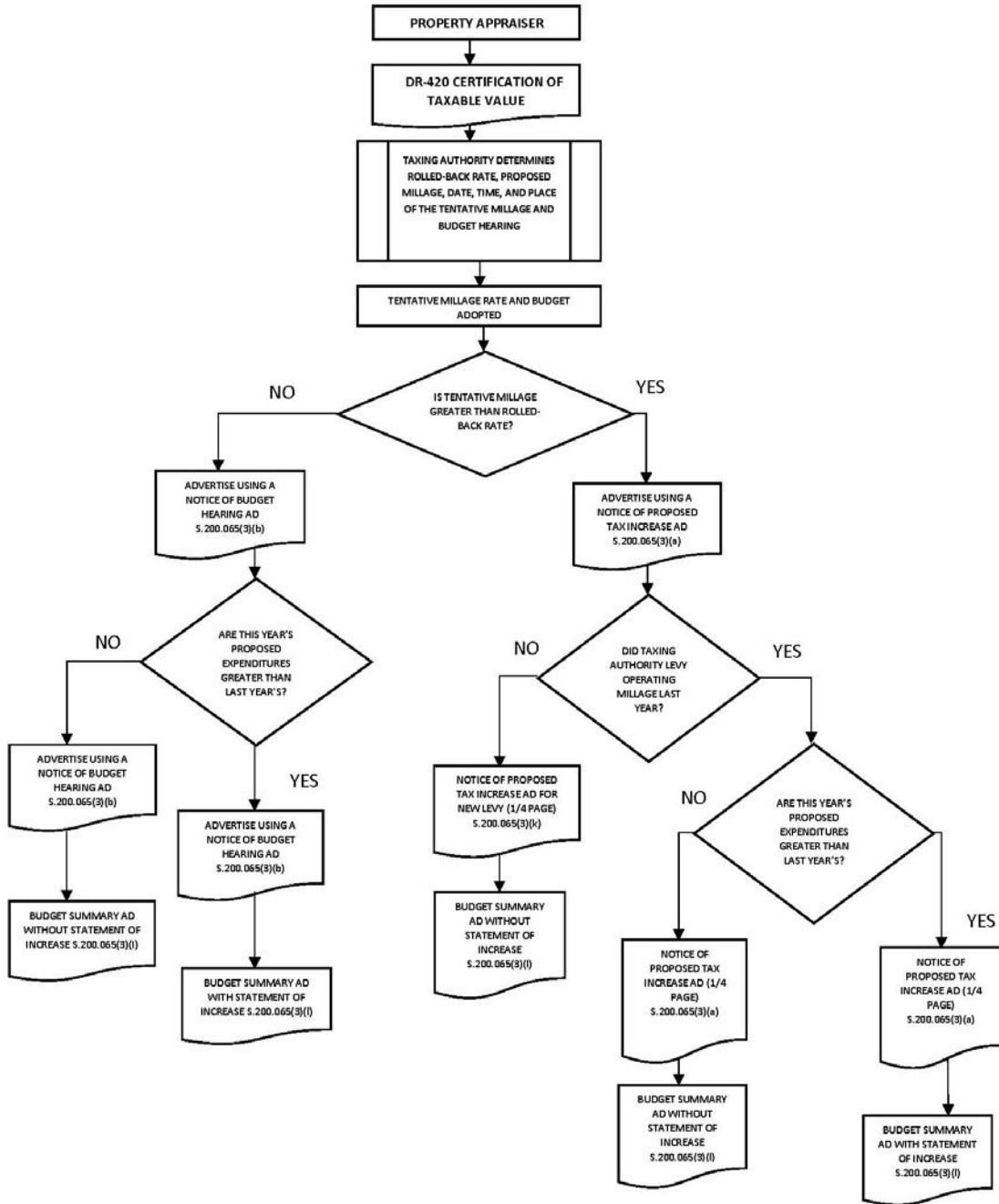
To determine if the principal taxing authority and its dependent districts meet the maximum millage requirements:

1. Determine the total sum of taxes that would result if each component taxing authority voted to levy its maximum millage.
2. Determine the total sum of taxes the component taxing authorities are actually levying.

The sum in the second step must be equal to or less than the sum in step one to meet maximum millage requirements.

## **Advertisements**

### TRIM ADVERTISEMENT FLOWCHART



## Advertisement Requirements and Recommendations

Taxing authorities other than school districts are not required to advertise the tentative millage and budget hearing. The TRIM notice, which the property appraiser mails, advertises the tentative hearing. The completed **Form DR-420** provides the proposed millage rate; rolled-back rate; and date, time, and place of the hearing.

Within 15 days after the adoption of the tentative millage and budget, the taxing authority must advertise its intent to adopt a final millage and budget.

The final hearing must take place two to five days after the advertisement is first published in the newspaper or on a publicly accessible website.

Taxing authorities must place advertisements in a newspaper of general circulation in the county or in its geographically limited insert. The insert must circulate in geographic boundaries that include the taxing authority's geographic boundaries (s. 200.065(3)(h), F.S.).

Newspaper advertisements cannot:

- Be placed in the legal or classified section (s. 200.065(3), F.S.)
- Deviate from the language specified in s. 200.065, F.S.
- Be accompanied, preceded, or followed by other advertising or notices that conflict with or contradict the required publications (s. 200.065(3)(h), F.S.) Be combined. The advertisements must be separate and adjacent (s. 200.065(3)(l), F.S.).

“Adjacent to,” when used in reference to newspaper advertisements, means next to, touching, or contiguous, either at the sides or at the corners. This term includes advertisements placed adjacent to one another, either on the same page or on adjoining pages with a crease separating them, so that a reader may view the advertisements simultaneously when the newspaper pages are open on a flat surface.

A taxing authority may also publish TRIM advertisements on the publicly accessible website of the county in which it lies if the cost to publish the advertisement is less than the cost of advertising in a newspaper. A taxing authority in a county with fewer than 160,000 residents must hold a public hearing, noticed in the newspaper, to determine that the residents have sufficient access to the internet by broadband service. A multi-county taxing authority that chooses this option must publish the ads on the website of each county that it spans. Taxing authorities that use this option shall provide notice once per year in a newspaper of general circulation or other publication that is mailed or delivered to all residents and property owners throughout the taxing authority's jurisdiction. The notice must indicate that the owners and residents may receive legal ads and notices from the taxing authority by first-class mail or email after making a request and registering their names and addresses or email addresses with the taxing authority. A link to the advertisements shall be prominently placed on or accessible through a direct link from the website homepage of the county and the website homepage of the taxing authority (see 50.0311, F.S., for additional requirements).

To eliminate any possible advertising errors which could cause additional advertising expenses, it is recommended that you state in writing all advertising requirements and special instructions to the newspaper and execute a contract between the taxing authority and the newspaper.

The following pages provide samples to guide you for creating advertisements in accordance with Florida statutes and rules. In addition, a sample contract memoranda and affidavit for proof of publication are included.

Be sure to:

- Proof ALL advertisements before publication.
- Check the newspaper's advertising requirements and deadlines.
- Establish a time frame for advertising well in advance.
  - Publish the final hearing advertisements within 15 days after the tentative budget hearing.
  - Hold the final hearing two to five days after the ads appear in the newspaper.

## Proof of Publication

You must submit proof of publication for each advertisement. If you created a contract, you may submit that as well, along with the newspaper requirements you specified for **Budget Summary** and **Notice of Budget Hearing** ads and **Budget Summary** and **Notice of Proposed Tax Increase** ads. This workbook provides sample affidavits.

## Size Requirements

|  |                                |
|--|--------------------------------|
| <b>Budget Summary</b>                  | No size requirement            |
| <b>Notice of Budget Hearing</b>        | No size requirement            |
| <b>Notice of Proposed Tax Increase</b> | Full quarter page of newspaper |
| <b>Notice of Continuation</b>          | No size requirement            |

## Advertisement Time Frame

The advertisements for the final TRIM hearing must be published within 15 days after the meeting adopting the tentative millage and tentative budget (s. 200.065(2)(d), F.S.).

The taxing authority should hold the final TRIM hearing two to five days after the advertisements first appear in the newspaper or publicly accessible website. For example, for TRIM advertisements published on Saturday:

- Monday is the first day the hearing may take place.
- Thursday is the last day the hearing may take place.

Each taxing authority is responsible for understanding the newspaper's advertising requirements and deadlines.

## Advertisement Selection Worksheet

To select the appropriate advertisement that accompanies the **Budget Summary** advertisement, calculate the percentage change of rolled-back rate (RBR).

### Calculation of Percentage Increase over Rolled-Back Rate

To calculate the percentage change of RBR, use the formula on line 27 of **Form DR-420** as follows:

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

For example:

|  |        |
|--|--------|
| Tentatively adopted millage rate           | 5.4200 |
| Rolled-back rate                           | 4.6900 |
| [(5.4200 ÷ 4.6900) - 1.00] = 0.15565031983 |        |
| 0.15565031983 x 100 = 15.565031983         |        |

The recommended percentage change of RBR in this example is 15.57 percent.

**Note:** Taxing authorities with dependent districts and MSTUs should use the current year tentative aggregate millage rate and current year aggregate rolled-back rate.

1. When the tentatively adopted millage rate is **greater than** the current year RBR, the percentage change of RBR will also be greater than 0.00.
  - Publish a one-quarter page **Notice of Proposed Tax Increase** advertisement with an adjacent **Budget Summary** advertisement. Instructions follow.
2. When the tentatively adopted millage rate is **equal to or less than** the current year RBR, the percentage change of RBR will also be equal to or less than 0.00.
  - Publish a **Notice of Budget Hearing** advertisement with an adjacent **Budget Summary** advertisement. Instructions follow.
3. For the **first-year levy** for a taxing district:
  - Publish a one-quarter page **Notice of Proposed Tax Increase** advertisement with an adjacent **Budget Summary** advertisement.

The **Budget Summary** advertisement must always appear adjacent to either the **Notice of Proposed Tax Increase** or a **Notice of Budget Hearing** advertisement, **not both**.

# **Examples and Instructions for Advertisements**

## Instructions for *Notice of Proposed Tax Increase Advertisement*

Verify that the rolled-back rate (RBR) is greater than 0.00, **meaning** the taxing authority must publish a ***Notice of Proposed Tax Increase*** advertisement with an adjacent ***Budget Summary*** advertisement. The percentage increase over the rolled-back rate **must** be included in the resolution or ordinance adopting the millage rate. All legally required information must be published, and all procedures followed.

### Example of Calculation of Percentage Increase over Rolled-back Rate

Here's another example calculation for the percentage increase over the rolled-back rate. On Form DR-420, [(Line 26 divided by Line 23) – 1.00] x 100.

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

**Example:**

Line 26 (or aggregate tentative/final millage rate)                      3.2450 per \$1,000

Line 23 (aggregate final rolled-back rate)                                      3.2235 per \$1,000

[(3.2450 ÷ 3.2235) - 1.00] = .00666977

.00666977 x 100 = **0.66698**

The percentage increase over the rolled-back rate                                      =     **0.67%**  
(rounded two decimal places)

**Example of Memorandum for *Notice of Proposed Tax Increase*  
Advertisement in a Newspaper\***

**MEMORANDUM:**

TO: Newspaper Advertising Manager  
Advertising Department

FROM: Chief Administrative Officer  
Name of Taxing Authority

RE: Advertisement Notice

\_\_\_\_\_ is required by law to advertise in a newspaper of  
(Name of taxing authority)  
general circulation in the county or in its geographically limited insert a notice of its  
intent to adopt a millage rate and budget.

The enclosed advertisements are to appear in your newspaper **exactly** following the  
enclosed instructions. Please sign and return a copy to the above taxing authority.

\_\_\_\_\_  
Signature of Display Advertising Manager

\_\_\_\_\_  
Date

Sincerely,

Chief Administrative Officer  
CAO  
cc: Advertising Director  
Attachments

*\*Not required by Florida Statutes. This is an example you may use stating your  
advertising request to the newspaper.*

**Example of Memorandum for Notice of Proposed Tax Increase  
Advertisement on a County's Publicly Accessible Website\***

**MEMORANDUM:**

TO: Website Manager

FROM: Chief Administrative Officer  
Name of Taxing Authority

RE: Advertisement Notice

\_\_\_\_\_ is required by law to advertise on the county's  
(Name of taxing authority)  
publicly assessable website a notice of its intent to adopt a millage rate and budget.

The enclosed advertisements are to appear on the county's website **exactly** following the enclosed instructions. Please sign and return a copy to the above taxing authority.

\_\_\_\_\_  
Signature of Display Advertising Manager

\_\_\_\_\_  
Date

Sincerely,

Chief Administrative Officer  
CAO  
cc: Advertising Director  
Attachments

*\*Not required by Florida Statutes. This is an example you may use stating your advertising request to the county's website.*

**Example of Instructions to Newspaper for  
Notice of Proposed Tax Increase Advertisement\***

The \_\_\_\_\_ is required by law to advertise in a newspaper of  
(Name of taxing authority)

of general circulation in the county or in its geographically limited insert a notice of its intent to adopt a final millage rate and budget. A public hearing to finalize the budget and adopt a millage rate will take place two to five days after the day that the advertisement is first published.

-----

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

1. To appear \_\_\_\_\_, or as near to this date as possible.  
(First date ad can appear)

However, in no event will the ad appear after \_\_\_\_\_.  
(Latest date ad can appear)

2. The advertisements **cannot** be placed where legal notices and classified advertisements appear.
3. The advertisements **cannot** be combined.
4. The advertisements **must be** adjacent.
5. Forward proof of publication for each advertisement and entire page in which the ad appears, with your statement, by \_\_\_\_\_.  
(No later than two weeks after ad is published)

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

6. Both ads will run for one day only.

A. **Notice of Proposed Tax Increase** Ad (example enclosed)

1. Size requirement – **one quarter page** of the newspaper
2. Headline - no smaller than **18-point**

B. **Budget Summary** Ad (example enclosed)

1. No size requirement for this ad
2. Must be adjacent to the **Notice of Proposed Tax Increase**

*\*Not required by Florida Statutes. This is an example you may use stating your advertising request to the newspaper.*

## **Example of Instructions to Website manager for Notice of Proposed Tax Increase Advertisement\***

The \_\_\_\_\_ is required by law to advertise on the county's  
(Name of taxing authority)

publicly assessable website. A notice of its intent to adopt a final millage rate and budget. A public hearing to finalize the budget and adopt a millage rate will take place two to five days after the day that the advertisement is first published.

-----

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

1. To appear \_\_\_\_\_, or as near to this date as possible.  
(First date ad can appear)

However, in no event will the ad appear after \_\_\_\_\_.  
(Latest date ad can appear)

2. The advertisements **cannot** be combined.

3. The advertisements **must be** adjacent.

4. Forward proof of publication for each advertisement and screen shot of entire webpage on which the ads appear, with your statement, by \_\_\_\_\_.  
(No later than two weeks after ad is published)

### **Proof of publication should state each advertisement.**

5. Both ads will run for one day only.

A. **Notice of Proposed Tax Increase** Ad (example enclosed)

1. Size requirement – **one quarter page** of the webpage

2. Headline - no smaller than **18-point**

B. **Budget Summary** Ad (example enclosed)

1. No size requirement for this ad

2. Must be adjacent to the **Notice of Proposed Tax Increase**

*\*Not required by Florida Statutes. This is an example you may use stating your advertising request to the website*

**Example of Proof of Publication Affidavit to Be Completed for Notice of Proposed Tax Increase and Budget Summary**

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

**AFFIDAVIT OF PROOF OF PUBLICATION**

(s. 50.051, F.S.)

**NAME OF COUNTY**

STATE OF FLORIDA COUNTY OF \_\_\_\_\_

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

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

County, Florida; that the attached copy of advertisement, being a

**NOTICE OF PROPOSED TAX INCREASE AND BUDGET SUMMARY**

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

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

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

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_,

by \_\_\_\_\_, who is personally known to me or who has

produced \_\_\_\_\_ as identification.  
(type of identification)

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

\_\_\_\_\_  
(Print, Type, or Stamp Commissioned Name of Notary Public)

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

**Example of Proof of Publication Affidavit to Be Completed for Notice of Budget Hearing and Budget Summary**

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

**AFFIDAVIT OF PROOF OF PUBLICATION**

(s. 50.051, F.S.)

**NAME OF COUNTY**

STATE OF FLORIDA COUNTY OF \_\_\_\_\_

Before the undersigned authority personally appeared \_\_\_\_\_

Who on oath says that he or she is \_\_\_\_\_ of \_\_\_\_\_ County, Florida; that the attached copy of advertisement, being a **NOTICE OF BUDGET HEARING AND BUDGET SUMMARY** in the matter of in the County, was published on the publicly accessible website of \_\_\_\_\_ County, Florida, or in a newspaper by print in the issues of on \_\_\_\_\_.

(Date)

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

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

By \_\_\_\_\_ who is personally known to me or who has produced \_\_\_\_\_ as identification

(Type of Identification)

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

\_\_\_\_\_  
(Print, Type, or Stamp Commissioned Name of Notary Public)

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

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

Use 100 percent of tax levies in the advertisement, in the format shown below.

|  |                             |
|--|-----------------------------|
| <b>NOTICE OF PROPOSED TAX INCREASE</b>   |                             |
| The <u>    (name of taxing authority)    </u> has tentatively adopted a measure to increase its property tax levy. |                             |
| <b>Last year's property tax levy:</b>  |                             |
| A. Initially proposed tax levy .....   | \$ <u>XX,XXX,XXX</u>        |
| B. Less tax reductions due to Value Adjustment Board<br>and other assessment changes.....                          | \$ <u>XX,XXX,XXX</u>        |
| C. Actual property tax levy .....  | \$ <u>XX,XXX,XXX</u>        |
| <b>This year's proposed tax levy.....</b>  | <b>\$ <u>XX,XXX,XXX</u></b> |
| All concerned citizens are invited to attend a public hearing on the tax increase to be held on:                   |                             |
| (DATE)<br>(TIME)<br>at<br>(MEETING PLACE)  |                             |
| A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.                         |                             |

Use this ad if your taxing authority's tentatively adopted millage rate is **greater than** the current year rolled-back rate. Hold the final hearing two to five days after advertising.

### The *Notice of Proposed Tax Increase* ad must:

- Be a **quarter page** ad
- Have a headline in a font no smaller than 18 point
- Have an adjacent **Budget Summary** advertisement
- **Not** be published in the legal or classified section
- Be published in a newspaper of general circulation in the county or in its geographically limited insert or on a publicly accessible website
- **Not** deviate from the specified language
- **Not** be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications
- Advertise the final hearing within 15 days of the tentative (first) hearing
- Show 100 percent of tax levies.

## Example of Tax Increase Advertisement when Last Year's Actual Levy Less Than Initially Proposed Levy

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

| <b>NOTICE OF PROPOSED TAX INCREASE</b>   |                         |
|--|-------------------------|
| The <u>          (name of taxing authority)          </u> has tentatively adopted a measure to increase its property tax levy. |                         |
| <b>Last year's property tax levy:</b>  |                         |
| A. Initially proposed tax levy .....   | \$ <u>47,969</u>        |
| B. Less tax reductions due to Value Adjustment Board<br>and other assessment changes .....                                     | \$ <u>3,833</u>         |
| C. Actual property tax levy .....  | \$ <u>44,136</u>        |
| <b>This year's proposed tax levy .....</b>   | <b>\$ <u>49,740</u></b> |
| All concerned citizens are invited to attend a public hearing on the tax increase to be held on:                               |                         |
| (DATE)   |                         |
| (TIME)   |                         |
| at   |                         |
| (MEETING PLACE)  |                         |
| <b>A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.</b>                              |                         |

To complete the above **Notice of Proposed Tax Increase** advertisement, use the information from the following forms:

Last year's proposed tax levy:

- |          |          |   |
|----------|----------|---|
| A. _____ | \$47,969 | <b>Prior year Form DR-420</b> , line 25   |
| B. _____ | \$ 3,833 | Subtract line C from line A to calculate line B   |
| C. _____ | \$44,136 | <b>Current year Form DR-420</b> , line 11 (sum of all <b>Forms DR-420</b> line 11 if you have MSTUs or dependent special districts) |

This year's proposed tax levy:

\$49,740 (current year's tentatively adopted millage rate x current year gross taxable value) ÷ 1,000 (line 4, current year Form DR-420)

If the tentatively adopted millage rate is **the same as** the proposed millage rate, use the current year **Form DR-420**, line 25, as shown on next pages.

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



## CERTIFICATION OF TAXABLE VALUE

DR-420  
R. 01/26  
Rule 12D-16.002  
F.A.C.  
Effective 02/26  
Page 1 of 4

|                           |                        |
|---------------------------|------------------------|
| Year :                    | County : Select County |
| Principal Authority Name: | Taxing Authority Name: |

**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, <i>Tax Increment Adjustment Worksheet</i> ) 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 each Form DR-420DEBT, <i>Certification of Voted Debt Millage</i> attached. If none, enter 0. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | Number (9) |

|                      |   |   |  |  |
|----------------------|---|---|--|--|
| <b>SIGN<br/>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, 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 each Form DR-420TIF)</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 Form DR-420TIF)</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

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

DR-420  
R. 01/26  
Page 2 of 4

|  |  |   |   |              |      |
|--|--|---|---|--------------|------|
| 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"/> Municipal Services Taxing Unit (MSTU)                    | <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 each Form DR-420)</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.  | <del>Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i></del>  |   | \$  |              | (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 each Form DR-420)</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, minus 1, multiplied by 100)</i>   |   |   | %            | (27) |
| <b>First public budget hearing</b>           |  | Date :  | Time :  | Place :      |      |
| SIGN<br>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 : |      |

Instructions on page 3

## Example of Advertisement for Tax Increase when Last Year's Actual Levy Greater Than Initially Proposed Levy

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

| <b>NOTICE OF PROPOSED TAX INCREASE</b>   |                            |
|--|----------------------------|
| The <u>          (name of taxing authority)          </u> has tentatively adopted a measure to increase its property tax levy. |                            |
| <b>Last year's property tax levy:</b>  |                            |
| A. Initially proposed tax levy .....   | \$ <u>3,684,715</u>        |
| B. Less tax reductions due to Value Adjustment Board and other assessment changes .....  | \$ <u>(137,468)</u>        |
| C. Actual property tax levy .....  | \$ <u>3,822,183</u>        |
| <b>This year's proposed tax levy .....</b>   | <b>\$ <u>3,685,183</u></b> |
| All concerned citizens are invited to attend a public hearing on the tax increase to be held on:                               |                            |
| (DATE)   |                            |
| (TIME)   |                            |
| at   |                            |
| (MEETING PLACE)  |                            |
| A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.                                     |                            |

To complete the above **Notice of Proposed Tax Increase** advertisement, use information from the following forms:

Last year's proposed tax levy:

- A. \$3,684,715 **Prior year Form DR-420**, line 25
- B. \$(137,468) Subtract line C from line A to calculate line B
- C. \$3,822,183 **Current year Form DR-420**, line 11 (sum of all **Forms DR-420** line 11 if you have MSTUs or dependent special districts)

This year's proposed tax levy:

\$3,685,183 (current year's tentatively adopted millage rate x current year gross taxable value) ÷ 1,000 (line 4, current year Form DR-420)

If the tentatively adopted millage rate is **the same as** the proposed millage rate, use current year **Form DR-420**, line 25.

## Example of Tax Increase Advertisement for Multi-County and Water Management District

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

**NOTICE OF PROPOSED TAX INCREASE**

The           (name of taxing authority)           has tentatively adopted a measure to increase its property tax levy.

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

|  |    |                |
|--|----|----------------|
| A. Initially proposed tax levy.....  | \$ | <u>529,023</u> |
| B. Less tax reductions due to Value Adjustment Board<br>and other assessment changes ..... | \$ | <u>1,878</u>   |
| C. Actual property tax levy.....   | \$ | <u>527,145</u> |

**This year's proposed tax levy.....** \$ **605,741**

This tax increase is applicable to (name of county or counties).

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

(DATE)  
(TIME)  
at  
(MEETING PLACE)

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

To complete the above **Notice of Proposed Tax Increase** advertisement, use information from the following forms:

Last year's proposed tax levy:

- |                     |  |
|---------------------|--|
| A. <u>\$529,023</u> | <b>Prior year Form DR-420</b> , line 25  |
| B. <u>\$1,878</u>   | Subtract line C from line A to calculate line B  |
| C. <u>\$527,145</u> | <b>Current year Form DR-420</b> , line 11 (sum of all Forms DR-420 line 11 if you have MSTUs or dependent special districts) |

This year's proposed tax levy:

\$605,741 (current year's tentatively adopted millage rate x current year gross taxable value) ÷ 1,000 (line 4, current year **Form DR-420**)

If the tentatively adopted millage rate is **the same as** the proposed millage rate, use line 25, **Form DR-420**.

### **Instructions for Budget Hearing Advertisement**

When the percentage change of rolled-back rate is **less than or equal to 0.00**, publish a **Notice of Budget Hearing** advertisement. Verify that the rolled back rate is 0.00 or

less using the **Certification of Taxable Value, (Form DR-420)**, and calculating [Line 26 ÷ Line 23) - 1.00] x 100. This is the same as: [(Current year aggregate millage rate ÷ current year aggregate rolled-back rate) - 1.00] x 100.

**Example:**

|   |                    |
|---|--------------------|
| Line 26 (or millage adopted at first hearing)                     | 3.2750 per \$1,000 |
| Line 23 (rolled-back rate)  | 3.2800 per \$1,000 |
| $[(3.2750 \div 3.2800) - 1.00]$                                   | = -0.00152439      |
| $-0.00152439 \times 100$  | = -0.15244         |
| The percentage increase over the rolled-back rate = <b>-0.15%</b> |                    |

The percentage change over the rolled-back rate **must** be included in the resolution/ordinance adopting the millage rate.

**Example of Memorandum for *Budget Hearing*  
Advertisement in a Newspaper\***

**MEMORANDUM:**

TO:           Display Advertising Manager  
                Advertising Department  
                Specific Newspaper

FROM:        Chief Administrative Officer  
                Name of Taxing Authority

RE:           Newspaper Notice

\_\_\_\_\_ is required by law to advertise in a newspaper of  
(Name of taxing authority)

general circulation in the county or in its geographically limited insert a notice of its intent to adopt a millage rate and budget.

The enclosed advertisements are to appear in your newspaper **exactly** following the enclosed instructions. Please sign and return a copy to the above taxing authority.

\_\_\_\_\_  
Signature of Display Advertising Manager

\_\_\_\_\_  
Date

Sincerely,

Chief Administrative Officer  
CAO  
cc: Advertising Director  
Attachments

*\*Not required by Florida Statutes. This is an example you may use stating your advertising request to the newspaper.*

**Example of Memorandum for Budget Hearing Advertisement on a  
County's Publicly Accessible Website\***

**MEMORANDUM:**

TO: Website Manager

FROM: Chief Administrative Officer  
Name of Taxing Authority

RE: Advertisement Notice

\_\_\_\_\_ is required by law to advertise on the county's  
(Name of taxing authority)

publicly assessable website a notice of its intent to adopt a millage rate and budget.

The enclosed advertisements are to appear on your website **exactly** following the enclosed instructions. Please sign and return a copy to the above taxing authority.

\_\_\_\_\_  
Signature of Display Advertising Manager

\_\_\_\_\_  
Date

Sincerely,

Chief Administrative Officer  
CAO  
cc: Advertising Director  
Attachments

*\*Not required by Florida Statutes. This is an example you may use stating your advertising request to the county's website.*

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

The \_\_\_\_\_ is required by law to advertise in a newspaper  
(Name of taxing authority)

of general circulation in the county or in its geographically limited insert a notice of its intent to adopt a final millage rate and budget. A public hearing to finalize the budget and adopt a millage rate will take place not less than two days or more than five days after the day that the advertisement is first published.

-----

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

1. To appear \_\_\_\_\_, or as near to this date as possible.  
(First date ad can appear)

However, in no event will the ad appear after \_\_\_\_\_.  
(Latest date ad can appear)

2. The advertisements **cannot** be placed where legal notices and classified advertisements appear.
3. The advertisements **cannot** be combined.
4. The advertisements **must be** adjacent.
5. Forward proof of publication for each advertisement and entire page in which the ad appears, with your statement, by \_\_\_\_\_.  
(No later than two weeks after ad is published)

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

6. Both ads will run for one day only.
  - A. **Notice of Budget Hearing** (example enclosed)
    1. There is no size requirement.
  - B. **Budget Summary Ad** (example enclosed)
    1. There is no size requirement.
    2. This ad must appear **adjacent** to the **Notice of Budget Hearing**.

*\*Not required by Florida Statutes. This is an example you may use stating your advertising request to the newspaper.*

## **Example of Instructions to Website for Notice of Budget Hearing\***

The \_\_\_\_\_ is required by law to advertise on the county's publicly  
(Name of taxing authority)

assessable website a notice of its intent to adopt a final millage rate and budget. A public hearing to finalize the budget and adopt a millage rate will take place two to five days after the day that the advertisement is first published.

-----

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

1. To appear \_\_\_\_\_, or as near to this date as possible.  
(First date ad can appear)

However, in no event will the ad appear after \_\_\_\_\_.  
(Latest date ad can appear)

2. The advertisements **cannot** be combined.
3. The advertisements **must be** adjacent.
4. Forward proof of publication for each advertisement and screen shot of entire webpage on which the ads appear, with your statement, by \_\_\_\_\_.  
(No later than two weeks after ad is published)

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

5. Both ads will run for one day only.
  - A. **Notice of Budget Hearing** (example enclosed)
    1. There is no size requirement.
  - B. **Budget Summary Ad** (example enclosed)
    1. There is no size requirement.
    2. This ad must appear **adjacent** to the **Notice of Budget Hearing**.

*\*Not required by Florida Statutes. This is an example you may use stating your advertising request to the website*

**Example of Proof of Publication Affidavit to Be Completed for *Notice of Budget Hearing***

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

**AFFIDAVIT OF PROOF OF PUBLICATION**

(s. 50.051, F.S.)

**NAME OF COUNTY**

STATE OF FLORIDA COUNTY OF \_\_\_\_\_

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

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

County, Florida; that the attached copy of advertisement, being a

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

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

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

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

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_,

by \_\_\_\_\_, who is personally known to me or who has

produced \_\_\_\_\_ as identification.  
(type of identification)

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

\_\_\_\_\_  
(Print, Type, or Stamp Commissioned Name of Notary Public)

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

**Example of Advertisement for *Notice of Budget Hearing* Ad for  
Regular Taxing Authorities**

**NOTICE OF BUDGET HEARING**

The       *(name of taxing authority)*       has tentatively adopted a budget  
for       *(fiscal year)*      .

A public hearing to make a FINAL DECISION on the budget AND TAXES  
will be held on:

**(DATE)**  
**(TIME)**  
at  
**(MEETING PLACE)**

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

**Calculation:**

$[(\text{current year aggregate tentative millage} \div \text{current year aggregate rolled-back rate}) - 1.00] \times 100 = \text{percent change of the rolled-back rate}$

Use a ***Notice of Budget Hearing*** ad when this percent change is 0.00 or less.

**The *Notice of Budget Hearing* ad should:**

- Have an adjacent ***Budget Summary*** ad
- **Not** be in the legal or classified section
- **Not** deviate from the specified language
- Have no size requirements
- Be published in a newspaper of general circulation in the county or in its geographically limited insert or publicly accessible website
- **Not** be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications

**Advertising Time Frame**

- Advertise the final hearing within 15 days of the tentative (first) hearing.
- Hold the final hearing two to five days after the day the ads first appear in the newspaper or publicly accessible website.

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

**NOTICE OF BUDGET HEARING**

The       (name of taxing authority)       has tentatively adopted a budget for       (fiscal year)      .

This notice is applicable to  
(name of county or counties)

A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on:

**(DATE)**  
**(TIME)**  
at  
**(MEETING PLACE)**

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

**Calculation:**

$[(\text{current year aggregate tentative millage} \div \text{current year aggregate rolled-back rate}) - 1.00] \times 100 = \text{percent change of the rolled-back rate}$

Use a ***Notice of Budget Hearing*** ad when this percent change is 0.00 or less.

**The Notice of Budget Hearing ad will:**

- Have an adjacent ***Budget Summary*** ad
- **Not** be placed in the legal or classified section
- **Not** deviate from the specified language
- Have no size requirements
- Be published in a newspaper of general circulation in the county or in its geographically limited insert or publicly accessible website
- **Not** be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications

**Advertising Time Frame**

- Advertise the final hearing within 15 days of the tentative (first) hearing.
- Hold the final hearing two to five days after the ads first appear in the newspaper or publicly accessible website.

## **Budget Summary Advertisement Requirements**

An adjacent **Budget Summary** advertisement meeting the requirements of s. 129.03(3)(b), F.S., must accompany all required TRIM advertisements. This summary will show for each budget and the total of all budgets the proposed tax millages, balances, and reserves. It must also display the total of each major classification of receipts and expenditures, classified according to the classification of accounts prescribed by the appropriate state agency (s. 129.03(3)(b), F.S.).

**Note:** "Proposed operating budget expenditures" or "operating expenditures" means all monies of local government, including dependent special districts, that the local government:

- Spent or could spend during the applicable fiscal year; or
- Retained or could retain as a balance for future spending in the fiscal year

However, those monies that the local government holds or uses in trust, agency, or internal service funds and expenditures of bond proceeds for capital outlay or for advanced refunded debt principal are excluded (s. 200.065(3)(l), F.S.).

The **Budget Summary** advertisement must present all proposed budgets and state all tentative millages (ss. 200.065(3)(l) and 129.03(3)(b), F.S.). The advertisements must include the statement of increase in operating expenditures in **bold** type if the proposed operating budget expenditures for the upcoming year are greater than those of the current year. There are no size requirements.

### **The Budget Summary advertisement must:**

- Show all tentatively adopted millage rates:
  - General Fund
  - Dependent District
  - MSTU
  - Voted Debt Service
- Show all funds
- Have a balanced budget
  - All funds should balance.
  - The total of all funds should balance.
- Show a line item for Reserves
- Have an adjacent ad (*Notice of Proposed Tax Increase* ad or *Notice of Budget Hearing* ad – not both)
- Comply with sections 129 and 166, F.S., and all statutory budget requirements
- Have at least 95% of ad valorem taxes included in the budget for each millage rate shown.
- Not be in the legal or classified section of the newspaper

## Ad valorem calculations

Ad valorem taxes can be more than 95 percent but not less than 95 percent for each millage rate. Show 100 percent of ad valorem taxes if the overall budget shows **less than 5 percent** for estimated revenues.

### Calculation of ad valorem taxes:

Current year gross taxable value for operating purposes  
(line 4, **Form DR-420**) x tentatively adopted millage rate

#### **Example:**

Line 4 x millage x .95 = Minimum Ad Valorem Taxes

$\$11,252,100 \times 4.4205 \times .95$  (per \$1,000) = \$47,253

### Calculation of ad valorem taxes for debt service:

Current year gross taxable value for operating purposes  
(line 4, **Form DR-420DEBT**) x tentatively adopted debt millage rate

#### **Example:**

Line 4 x millage x .95 = Minimum Ad Valorem Debt Taxes

$\$11,252,100 \times 1.0000 \times .95$  (per \$1,000) = \$10,689

## Example of Calculation of 95 Percent Ad Valorem Proceeds

Each millage rate must include at least 95 percent ad valorem proceeds in the budget. For example, for a Town in Florida that is a taxing authority, here's the calculation for 95% of ad valorem proceeds:

Line 4 (**DR-420**) x .95 x Tentative/Advertised Millage = MINIMUM REQUIREMENT

Line 4 (**DR-420DEBT**) x .95 x Tentative/Advertised Debt Millage = MINIMUM REQUIREMENT

|                                |   |            |         |                                      |
|--------------------------------|---|------------|---------|--------------------------------------|
| Line 4, Form <b>DR-420</b>     |   |            | Millage |                                      |
| \$11,252,100                   | x | .95        | x       | 4.4205 per \$1,000 = \$47,253        |
| Line 4, Form <b>DR-420DEBT</b> |   |            |         |                                      |
| <u>\$11,252,100</u>            | x | <u>.95</u> | x       | <u>1.0000 per \$1,000 = \$10,689</u> |
| <b>TOTAL</b>                   |   |            |         | <b>= \$57,942</b>                    |

Minimum ad valorem proceeds to include in the budget:

|                 |                                    |
|-----------------|------------------------------------|
| \$47,253        | 4.4205 = Millage Rate              |
| <u>\$10,689</u> | <u>1.0000 = Voted Debt Service</u> |

\$57,942 = Total minimum ad valorem proceeds included in the budget

| <b>MILLAGE</b>       | <b>OPERATING</b> | <b>DEP/MSTU/DEBT</b> |
|----------------------|------------------|----------------------|
| Proposed             | 4.4205           | 1.0000               |
| Tentative/advertised | 4.4205           | 1.0000               |

## Statement for Budget Increase

Include the following statement (in **bold**) if the proposed operating budget expenditures are more than the prior year's total operating expenditures and the applicable percentage is greater than zero.

### Calculation:

$[(\text{Current year budget} - \text{prior year budget}) \div \text{prior year budget}] \times 100$

Is this amount greater than zero? If so, use this statement:

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF** *(name of taxing authority)* **ARE** *(percent rounded to one decimal place)* **MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.** (s.200.065(3)(i), F.S.)

# Example of Advertisement for *Budget Summary* with Budget Increase

**Example: Budget Summary Ad With Budget Increase**

| <b>BUDGET SUMMARY</b>   |                    |                 |                 |                  |                |                 |                  |                  |  |
|---|--------------------|-----------------|-----------------|------------------|----------------|-----------------|------------------|------------------|--|
| Town of Florida - Current Fiscal Year   |                    |                 |                 |                  |                |                 |                  |                  |  |
| *THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of taxing authority) ARE (percent rounded to one decimal) MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES. |                    |                 |                 |                  |                |                 |                  |                  |  |
| General fund<br>4.4205<br>Voted fund<br>1.0000  |                    |                 |                 |                  |                |                 |                  |                  |  |
| ESTIMATED REVENUES  | GENERAL FUND       | SPECIAL REVENUE | DEBT SERVICE    | CAPITAL PROJECTS | PERMANENT FUND | ENTERPRISE FUND | INTERNAL SERVICE | TOTAL ALL FUNDS  |  |
| Taxes:  | Millage per \$1000 |                 |                 |                  |                |                 |                  |                  |  |
| Ad Valorem Taxes  | 4,4205             | 47,253          |                 |                  |                |                 |                  | 47,253           |  |
| Ad Valorem Taxes  | 1,000 (voted debt) |                 | 10,689          |                  |                |                 |                  | 10,689           |  |
| Sales And Use Taxes   | 22,639             | 8,000           |                 |                  |                |                 |                  | 30,639           |  |
| Charges For Services  | 13,603             | 3,313           |                 | 9,467            |                |                 |                  | 26,383           |  |
| Intergovernmental Revenue   | 28,982             | 5,620           |                 | 20,895           |                | 23,685          |                  | 79,182           |  |
| Fines & Forfeitures   | 15,240             |                 |                 |                  |                |                 |                  | 15,240           |  |
| Miscellaneous Revenue   | 16,894             | 3,350           |                 | 9,536            |                |                 | 1,415            | 31,195           |  |
| Licenses And Permits  | 15,357             | 4,667           |                 | 12,350           |                |                 |                  | 32,374           |  |
| Internal Service Charges  | 8,388              | 2,415           |                 |                  |                |                 | 11,895           | 22,698           |  |
| <b>TOTAL SOURCES</b>  | <b>168,356</b>     | <b>27,365</b>   | <b>10,689</b>   | <b>52,248</b>    | <b>0</b>       | <b>23,685</b>   | <b>13,310</b>    | <b>295,653</b>   |  |
| Transfers In  | 2,235              |                 |                 |                  |                |                 |                  | 2,235            |  |
| Fund Balances/Reserves/Net Assets   | 75,675             |                 |                 |                  |                |                 |                  | 75,675           |  |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>   | <b>\$246,266</b>   | <b>\$27,365</b> | <b>\$10,689</b> | <b>\$52,248</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$373,563</b> |  |
| <b>EXPENDITURES</b>   |                    |                 |                 |                  |                |                 |                  |                  |  |
| General Government  | 133,500            | 4,080           |                 | 18,650           |                |                 |                  | \$156,230        |  |
| Public Safety   | 36,083             | 3,500           |                 | 13,340           |                |                 |                  | \$52,903         |  |
| Physical Environment  | 13,660             | 200             |                 | 3,514            |                |                 |                  | \$17,374         |  |
| Transportation  | 9,000              | 3,260           |                 | 10,055           |                |                 |                  | \$22,315         |  |
| Debt Services   | 6,650              |                 | 10,689          |                  |                |                 |                  | \$269,675        |  |
| Human Services  | 17,765             | 15,325          |                 | 3,450            |                | 23,685          |                  | \$60,225         |  |
| Internal Services   |                    |                 |                 |                  |                |                 | 13,310           | \$13,310         |  |
| <b>TOTAL EXPENDITURES</b>   | <b>\$216,638</b>   | <b>\$26,365</b> | <b>\$10,689</b> | <b>\$49,009</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$339,696</b> |  |
| Transfers Out   |                    |                 |                 | 3,239            |                |                 |                  | 3,239            |  |
| Fund Balances/Reserves/Net Assets   | 29,628             | 1,000           |                 |                  |                |                 |                  | 30,628           |  |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>  | <b>\$246,266</b>   | <b>\$27,365</b> | <b>\$10,689</b> | <b>\$52,248</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$373,563</b> |  |
| <b>TRANSFERS, RESERVES &amp; BALANCES</b>   |                    |                 |                 |                  |                |                 |                  |                  |  |

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

\*Must show at least 95% Ad Valorem Proceeds for each millage\*

## Example of Advertisement for *Budget Summary* without Budget Increase

| <b>BUDGET SUMMARY</b>   |                    |                 |                 |                  |                |                 |                  |                  |  |
|---|--------------------|-----------------|-----------------|------------------|----------------|-----------------|------------------|------------------|--|
| Town of Florida - Current Fiscal Year   |                    |                 |                 |                  |                |                 |                  |                  |  |
| Example: Budget Summary Ad With No Budget Increase  |                    |                 |                 |                  |                |                 |                  |                  |  |
|   | GENERAL FUND       | SPECIAL REVENUE | DEBT SERVICE    | CAPITAL PROJECTS | PERMANENT FUND | ENTERPRISE FUND | INTERNAL SERVICE | TOTAL ALL FUNDS  |  |
| General fund  | 4,4205             |                 |                 |                  |                |                 |                  |                  |  |
| Voted fund  | 1,0000             |                 |                 |                  |                |                 |                  |                  |  |
| <b>ESTIMATED REVENUES</b>   |                    |                 |                 |                  |                |                 |                  |                  |  |
| Taxes:  | Millage per \$1000 |                 |                 |                  |                |                 |                  |                  |  |
| Ad Valorem Taxes  | 5,6500             | 47,253          |                 |                  |                |                 |                  | 47,253           |  |
| Ad Valorem Taxes  | 1,000 (voted debt) |                 | 10,689          |                  |                |                 |                  | 10,689           |  |
| Sales And Use Taxes   | 22,639             | 8,000           |                 |                  |                |                 |                  | 30,639           |  |
| Charges For Services  | 13,603             | 3,313           |                 | 9,467            |                |                 |                  | 26,383           |  |
| Intergovernmental Revenue   | 28,982             | 5,620           |                 | 20,895           |                | 23,685          |                  | 79,182           |  |
| Fines & Forfeitures   | 15,240             |                 |                 |                  |                |                 |                  | 15,240           |  |
| Miscellaneous Revenue   | 16,894             | 3,350           |                 | 9,536            |                |                 | 1,415            | 31,195           |  |
| Licenses And Permits  | 15,357             | 4,667           |                 | 12,350           |                |                 |                  | 32,374           |  |
| Internal Service Charges  | 8,388              | 2,415           |                 |                  |                |                 | 11,895           | 22,698           |  |
| <b>TOTAL SOURCES</b>  | <b>168,356</b>     | <b>27,365</b>   | <b>10,689</b>   | <b>52,248</b>    | <b>0</b>       | <b>23,685</b>   | <b>13,310</b>    | <b>295,653</b>   |  |
| Transfers In  | 2,235              |                 |                 |                  |                |                 |                  | 2,235            |  |
| Fund Balances/Reserves/Net Assets   | 75,675             |                 |                 |                  |                |                 |                  | 75,675           |  |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>   | <b>\$246,266</b>   | <b>\$27,365</b> | <b>\$10,689</b> | <b>\$52,248</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$373,563</b> |  |
| <b>EXPENDITURES</b>   |                    |                 |                 |                  |                |                 |                  |                  |  |
| General Government  | 133,500            | 4,080           |                 | 18,650           |                |                 |                  | \$156,230        |  |
| Public Safety   | 36,063             | 3,500           |                 | 13,340           |                |                 |                  | \$52,903         |  |
| Physical Environment  | 13,660             | 200             |                 | 3,514            |                |                 |                  | \$17,374         |  |
| Transportation  | 9,000              | 3,260           |                 | 10,055           |                |                 |                  | \$22,315         |  |
| Debt Services   | 6,650              |                 | 10,689          |                  |                |                 |                  | \$269,675        |  |
| Human Services  | 17,765             | 15,325          |                 | 3,450            |                | 23,685          |                  | \$60,225         |  |
| Internal Services   |                    |                 |                 |                  |                |                 | 13,310           | \$13,310         |  |
| <b>TOTAL EXPENDITURES</b>   | <b>\$216,638</b>   | <b>\$26,365</b> | <b>\$10,689</b> | <b>\$49,009</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$339,696</b> |  |
| Transfers Out   |                    |                 |                 | 3,239            |                |                 |                  | 3,239            |  |
| Fund Balances/Reserves/Net Assets   | 29,628             | 1,000           |                 |                  |                |                 |                  | 30,628           |  |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>  | <b>\$246,266</b>   | <b>\$27,365</b> | <b>\$10,689</b> | <b>\$52,248</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$373,563</b> |  |
| <b>TRANSFERS, RESERVES &amp; BALANCES</b>   |                    |                 |                 |                  |                |                 |                  |                  |  |
| The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record. |                    |                 |                 |                  |                |                 |                  |                  |  |
| *Must show at least 95% ad valorem proceeds for each millage  |                    |                 |                 |                  |                |                 |                  |                  |  |

\*\*Taxing authorities levying a millage rate for the first year, use the example with no budget increase.

## Recessed Hearing Information

If circumstances beyond the taxing authority's control cause the hearing to be recessed (**not adjourned**), the taxing authority must publish a **Notice of Continuation** in a newspaper of general paid circulation in the county or publicly accessible website.

The **Notice of Continuation** will be published two to five days before the taxing authority continues the hearing and will state the:

- Date
- Time
- Place for the continuation of the hearing (s. 200.065(2)(e)2., F.S.)

If the taxing authority publishes a **Notice of Continuation**, include the entire page of the newspaper or copy of the publicly accessible website page and proof of publication in the TRIM package.

### Example Advertisement for Recessed Tentative/Final Hearing

|   |
|---|
| <p style="text-align: center;"><b>NOTICE OF CONTINUATION</b></p> <p style="text-align: center;">The Tentative/Final Budget Hearing held on <i>(Date of Hearing)</i></p> <p style="text-align: center;">for the <i>(Name of Taxing Authority)</i> was recessed and will be continued on</p> <p style="text-align: center;"><i>(Date, Time, and Location of New Hearing)</i><br/>(INCLUDE NAME OF TOWN)</p> |
|---|

- If the taxing authority recesses the hearing because of circumstances beyond its control, the taxing authority must publish a notice in a newspaper of general circulation in the county or publicly accessible website.
- The notice will state the time (after 5:00 p.m.), date, and address for the continuation of the hearing.
- The notice cannot be in the legal notices or classified advertising section of the newspaper.
- The taxing authority must hold the continued hearing two to five days after the continuation notice appears in the newspaper or publicly accessible website.
- The continuation notice does not require any accompanying ads.
- Do not adjourn the hearing. The hearing is to be recessed.

Include the entire newspaper page or copy of the publicly accessible website page and the proof of publication for this advertisement in the **Certification of Compliance (Form DR-487, TRIM package)**.

## **Adopting a Millage Rate and Completing Certifications**

## Resolution/Ordinance

The taxing authority cannot levy a millage until its governing body approves a resolution or ordinance. The governing body must adopt its tentative or final millage rate before adopting its tentative or final budget. Adopt the millage first, the budget second.

The adoption of the millage rate and budget resolution or ordinance must be by separate votes.

The tentative and final resolution or ordinance adopting millage rates must include:

- The name of the taxing authority
- The percentage increase over the rolled-back rate (RBR)
- The calculation of percent change of RBR in line 27, Form DR-420. If the tentative/final millage is lower than the proposed millage (DR-420), recalculate the percentage change of RBR.
  - **Calculation:** [(tentative or final millage rate ÷ RBR) - 1.00] x 100
- For each millage rate adopted
  - The tentatively adopted millage rate must not exceed the proposed millage rate.
  - The final millage rate must not exceed the tentatively adopted millage rate
- The rolled-back rate

The resolution should include the percentage increase over millage rate and RBR. The taxing authority must complete a resolution/ordinance for the tentative hearing and the final hearing.

Forward the resolution/ordinance adopting the final millage rate to the property appraiser, tax collector, and Department of Revenue within three days of adoption, Include the resolution/ordinance adopting the final millage rate in the Certification of Compliance package within 30 days of the final budget hearing.

When submitting an electronic copy of the final millage resolution or ordinance to the Department please use the following email address: [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com). A municipality must adopt its budget by ordinance or resolution unless otherwise specified in its charter (s. 166.241(2), F.S.).

## Example of Resolution/Ordinance Adopting a Millage Rate

### Resolution/Ordinance Number 98-01

A (RESOLUTION/ORDINANCE) OF THE (NAME OF TAXING AUTHORITY) OF \_\_\_\_\_ COUNTY, FLORIDA, ADOPTING THE (TENTATIVE/FINAL) LEVYING OF AD VALOREM TAXES FOR \_\_\_\_\_ COUNTY FOR FISCAL YEAR \_\_\_\_\_; PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the (name of taxing authority) \_\_\_\_\_ of \_\_\_\_\_ County, Florida, on (Date) \_\_\_\_\_, adopted Fiscal Year (Tentative/Final) Millage Rates following a public hearing as required by Florida Statute 200.065;

**WHEREAS**, the (name of taxing authority) of \_\_\_\_\_ County, Florida, held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the gross taxable value for operating purposes not exempt from taxation within \_\_\_\_\_ County has been certified by the County Property Appraiser to the (name of taxing authority) as \$ \_\_\_\_\_.

**NOW, THEREFORE, BE IT RESOLVED** by the (name of taxing authority) of \_\_\_\_\_ County, Florida, that:

1. The FY \_\_\_\_\_ operating millage rate is \_\_\_\_\_ mills, which is greater than the rolled-back rate of \_\_\_\_\_ mills by \_\_\_\_\_%.
2. The voted debt service millage is \_\_\_\_\_.
3. This (resolution/ordinance) will take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing this \_\_\_\_\_ Day of \_\_\_\_\_.

Time Adopted \_\_\_\_\_ PM

\_\_\_\_\_  
(NAME OF TAXING AUTHORITY)  
Chairman

### ATTEST:

Resolution or ordinance adopting the final millage rates(s) will be forwarded to the property appraiser, tax collector, and Department of Revenue within three days after adoption.

If the adopted millage rate is less than the rolled-back rate, you must state the percent decrease.

## Including the Percentage Increase over the Rolled-Back Rate

The resolution or ordinance adopting the millage rate must include the percentage increase over the RBR. When the percentage change of the RBR is greater than 0.00, publish a **Notice of Proposed Tax Increase** advertisement with an adjacent **Budget Summary** advertisement. (As a reminder, when the percentage change of rolled-back rate is **less than or equal to 0.00**, publish a **Notice of Budget Hearing** advertisement.)

Use figures from lines 23 and 26 on **Certification of Taxable Value Form DR-420** to compute the percentage increase over the current year RBR as follows:

$$[(\text{Line 26} \div \text{Line 23}) - 1.00] \times 100 = \% \text{ change RBR}$$

$$[(\text{Current year aggregate/tentative millage rate} \div \text{current year aggregate RBR}) - 1.00] \times 100 = \% \text{ change RBR.}$$

### Example:

|  |        |             |
|--|--------|-------------|
| Line 26 (or aggregate tentative/final millage rate)              | 8.3450 | per \$1,000 |
| Line 23 (aggregate final rolled-back rate)                       | 7.8987 | per \$1,000 |
| [(8.3450 ÷ 7.8987) - 1.00] = .0565                               |        |             |
| .0565 x 100 = <b>5.6503</b>                                      |        |             |
| The percentage increase over the rolled-back rate = <b>5.65%</b> |        |             |
| (rounded two decimal places)                                     |        |             |

## Resolution/Ordinance Adopting a Budget

The taxing authority must complete a resolution/ordinance for the tentative and final hearings.

### Example:

#### Resolution/Ordinance Number 98-02

A (*RESOLUTION/ORDINANCE*) OF THE (*NAME OF TAXING AUTHORITY*) OF \_\_\_\_\_ COUNTY, FLORIDA, ADOPTING THE (TENTATIVE/FINAL) BUDGET FOR FISCAL YEAR \_\_\_\_\_; PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the (*name of taxing authority*) of \_\_\_\_\_ County, Florida, on \_\_\_\_\_, held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the (*name of taxing authority*) of \_\_\_\_\_ County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year \_\_\_\_\_ in the amount of \$\_\_\_\_\_.

**NOW, THEREFORE, BE IT RESOLVED** by the (*name of taxing authority*) of \_\_\_\_\_ County, Florida, that:

1. The Fiscal Year \_\_\_\_\_ (Tentative/Final) Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing this \_\_\_\_\_ Day of \_\_\_\_\_.

Time Adopted \_\_\_\_\_ PM

\_\_\_\_\_  
(NAME OF TAXING AUTHORITY)  
Chairman

## **Forms for Use After Hearings**

# Certification of Compliance (Form DR-487)



## CERTIFICATION OF COMPLIANCE

Chapter 200, Florida Statutes  
and Sections 218.23 and 218.63, Florida Statutes

DR-487  
R. 01/26  
Rule 12D-16.002  
F.A.C.  
Effective 02/26  
Page 1 of 2

|  |  |   |   |                  |
|--|--|---|---|------------------|
| FISCAL YEAR :  | County :   | <input type="checkbox"/> Check if new address   |   |                  |
| Taxing Authority :<br>Mailing Address :<br>Physical Address :<br>City, State, Zip :<br>Date of Final Hearing :   | <p><b>Taxing authorities must file Form DR-487 with the required attachments within 30 days of the final hearing.</b></p> <p>Submit TRIM Compliance Packages in OASYS eTRIM application at <a href="https://eportal.oasys.floridarevenue.com/">https://eportal.oasys.floridarevenue.com/</a>.</p>  |   |   |                  |
| <p><b>All Taxing Authorities, Except School Districts</b><br/>WITHIN 30 DAYS OF FINAL HEARING complete certification with:</p> <p><input type="checkbox"/> 1. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.)</p> <p><input type="checkbox"/> 2. Ordinance or Resolution:<br/>                 a. Adopting the final millage rate, with percent change of rolled-back rate shown and<br/>                 b. Adopting the final budget, indicating order of adoption.<br/> <b>DO NOT SEND ENTIRE BUDGET.</b></p> <p><input type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for internet-only publications for all newspaper advertisements:<br/>                 a. Budget Summary Advertisement.<br/>                 b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.<br/>                 c. COUNTIES ONLY: Form DR-529, <i>Notice - Tax Impact of the Value Adjustment Board</i>, within 30 days of completion.</p> <p><input type="checkbox"/> 4. Copy of Form DR-420, <i>Certification of Taxable Value</i>, include Form DR-420TIF, <i>Tax Increment Adjustment Worksheet</i> and Form DR-420DEBT, <i>Certification of Voted Debt Millage</i>, if applicable.</p> <p><input type="checkbox"/> 5. Form DR-420MM, <i>Maximum Millage Levy Calculation Final Disclosure</i>.</p> <p><input type="checkbox"/> 6. Form DR-487V, <i>Vote Record for Final Adoption of Millage Levy</i>.</p> <p><input type="checkbox"/> 7. Form DR-422, <i>Certification of Final Taxable Value</i>,** and Form DR-422DEBT <i>Certification of Final Voted Debt Millage</i>, if applicable.</p> | <p><b>School Districts</b><br/>WITHIN 30 DAYS OF FINAL HEARING complete certification with:</p> <p><input type="checkbox"/> 1. Form ESE 524, <i>Millage Resolution</i>.</p> <p><input type="checkbox"/> 2. Resolution or Ordinance Adopting Budget, indicating order of adoption.</p> <p><input type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements:<br/>                 a. Budget Summary Advertisement.<br/>                 b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.<br/>                 c. Notice of Tax for School Capital Outlay.<br/>                 d. Amended Notice of Tax for School Capital Outlay.</p> <p><input type="checkbox"/> 4. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements or from a publicly accessible website. (See Rule 12D-17.002, F.A.C.)</p> <p><input type="checkbox"/> 5. Copy of Form DR-420S, <i>Certification of School Taxable Value</i> and Form DR-420DEBT, <i>Certification of Voted Debt Millage</i>, if applicable.</p> <p><input type="checkbox"/> 6. Form DR-422, <i>Certification of Final Taxable Value</i> ** and Form DR-422DEBT, <i>Certification of Final Voted Debt Millage</i>, if applicable.</p> |   |   |                  |
| <p><b>**If you have not received Form DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. Submit Form DR-422 when it is received from the property appraiser. If you do not submit all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F. S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63. F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.</b></p>  |  |   |   |                  |
| S<br>I<br>G<br>N<br><br>H<br>E<br>R<br>E   | <b>Taxing Authority Certification</b>  | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S. |   |                  |
|  | Signature of Chief Administrative Officer :  | <input type="checkbox"/> Check if new contact   | Date :  |                  |
|  | <input type="checkbox"/> Mr. <input type="checkbox"/> Ms.  | Print Name of Chief Administrative Officer :  | Title :                                       |                  |
|  | Contact Name and Contact Title :   |   | <input type="checkbox"/> Check if new contact | E-mail Address : |
|  | Phone Number :   |   | Fax Number :                                  |                  |

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

## References

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

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

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

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




## MAXIMUM MILLAGE LEVY CALCULATION FINAL DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM  
R. 01/26  
Rule 12D-16.002  
F.A.C.  
Effective 02/26  
Page 1 of 4  
TC

|  |  |                              |                                 |
|--|--|------------------------------|---------------------------------|
| Year :   | County <u>      </u> Select County   |                              |                                 |
| Principal Authority Name:  | Taxing Authority Name:   |                              |                                 |
| 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, <span style="color: red; font-weight: bold;">STOP</span> 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 current year, 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<br><i>(Line 3 multiplied by Line 5 divided by 1,000)</i>   | \$                           | (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 <i>(Line 6 minus Line 7)</i>  | \$                           | (8)                             |
| 9.   | Adjusted current year taxable value from current year Form DR-420 Line 15  | \$                           | (9)                             |
| 10.  | Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>  | per \$1,000                  | (10)                            |
| <b>Calculate maximum millage levy</b>  |  |                              |                                 |
| 11.  | Rolled-back rate to be used for maximum millage levy calculation<br><i>(Enter the amount from Line 10 when the rate is adjusted. If the rate is not adjusted, enter the amount from Line 2.)</i>                     | per \$1,000                  | (11)                            |
| 12.  | Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>  | 1.0358                       | (12)                            |
| 13.  | Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>  | per \$1,000                  | (13)                            |
| 14.  | Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>   | 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)  |                              |                                 |
| <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. <i>Enter Line 13 on Line 17.</i>                |                              |                                 |
| <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 adopted rate. <i>Enter Line 15 on Line 17.</i>          |                              |                                 |
| <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 adopted rate. <i>Enter Line 15 on Line 17.</i> |                              |                                 |
| <input type="checkbox"/>   | d. Referendum: The maximum millage rate is equal to the adopted rate. <i>Enter Line 15 on Line 17.</i>   |                              |                                 |
| 17.  | The selection on Line 16 allows a maximum millage rate of<br><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)                            |

Continued on page 2

|   |  |   |                                    |
|---|--|---|------------------------------------|
| Taxing Authority Name:  |  | DR-420MM<br>R. 01/26<br>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 sum of all current year adopted taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's and each MSTUs 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 and each MSTUs 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 the 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)                               |
| <b>S<br/>I<br/>G<br/>N<br/><br/>H<br/>E<br/>R<br/>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 with a 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. 01/26  
Page 3 of 4

**General Instructions**

Each of the following taxing authorities must complete Form 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 the maximum tax levy for the current year 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 adoption vote. Each taxing authority must complete and certify this form. This certified DR-420MM and completed DR-487, *Certification of Compliance*, must be submitted to the Department of Revenue within 30 days of the final hearings.

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.

**Line Instructions**

**Lines 5-10**

Only taxing authorities that levied a prior year millage rate less than the 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 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 adopted millage rate.

**Line 17**

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

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

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



## VOTE RECORD FOR FINAL ADOPTION OF MILLAGE LEVY

Section 200.065 (5), Florida Statutes

DR-487V  
R. 01/26  
Rule 12D-16.002,  
F.A.C.  
Effective 02/26

Counties, municipalities, independent special districts, water management districts, municipal services taxing units, 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 this form to determine compliance with the maximum millage levy provisions.

|  |  |   |                                 |                                      |
|--|--|---|---------------------------------|--------------------------------------|
| Year:  |  | County:   |                                 |                                      |
| Principal Authority Name:  |  | Taxing Authority Name:  |                                 |                                      |
| List 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>Name</b>                                | <b>Yes</b>  | <b>No</b>                       | <b>Not present or<br/>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<br/>I<br/>G<br/>N<br/><br/>H<br/>E<br/>R<br/>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://portal.oasys.floridarevenue.com/>.

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

## **Value Adjustment Board and Certification of Final Taxable Value (Form DR-422)**

The deadline for mailing the **Notice of Proposed Property Taxes** (TRIM notice) with a July 1 certification date is **August 24** (s. 200.065(2)(b), F.S.). Taxpayers may file petitions with the Value Adjustment Board (VAB) relating to valuation issues any time during the taxable year by the **25th day** after the property appraiser mails the TRIM notice (s. 194.011(3)(d), F.S.).

The clerk of the governing body of the county notifies each petitioner of the scheduled hearing time at least **25 calendar days** before the scheduled appearance. A petitioner who receives this notice may reschedule the hearing one time for good cause. If the petitioner or the property appraiser reschedules the hearing, the clerk must notify the petitioner of the rescheduled time of his or her appearance at least 15 calendar days before the day of the rescheduled appearance, unless both parties waive this notice (s. 194.032(2), F.S.).

At least **15 days** before the hearing, the petitioner gives the property appraiser information that the petitioner will present at the hearing. If the petitioner has asked in writing for information, the property appraiser provides the information at least **seven days** before the hearing (s. 194.011(4)(a), F.S.).

The petitioner must partially pay the taxes due by the date of delinquency (April 1), unless the VAB has issued a final decision on the petition. If the petitioner fails to make this required payment, the VAB will deny the petition (s. 194.014, F.S.).

The VAB will meet between **30 and 60 days** after the mailing of the TRIM notice. The VAB will not hold a hearing before approval of all or part of the assessment rolls by the Department of Revenue (Department) (s. 194.032(1)(a), F.S.).

The VAB must remain in session daily until it has heard all petitions, complaints, appeals, and disputes (s. 194.032(3), F.S.).

For issues involving the denial of an exemption, an agricultural or high-water recharge classification application, historic property used for commercial or certain nonprofit purposes, or a deferral, the taxpayer must file the petition any time during the taxable year by the 30th day after the property appraiser mails the denial notice (s. 194.011(3)(d), F.S.).

The VAB may meet before the Department approves the assessment rolls, but not before July 1, to hear appeals about the property appraiser's denial of exemptions, certain tax abatements, classifications as historic property used for commercial or certain nonprofit purposes, agricultural and high-water recharge classifications, and certain deferrals (s. 194.032(1)(b), F.S.).

After the VAB hears all petitions, complaints, appeals, and disputes, the VAB clerk will publish a notice of the board's findings and results in at least a one-quarter page

advertisement of standard size or tabloid size newspaper, with a headline no smaller than 18-point.

Guidance for the VAB:

- The clerk of the governing body of the county will be the clerk of the VAB.
- The advertisement cannot appear in the legal or classified section of the newspaper.
- The advertisement must appear in a newspaper of general paid circulation.
- The newspaper must be one of general interest and readership in the community.
- Use ***Notice of Tax Impact of the Value Adjustment Board (Form DR-529)***.

In certifying TRIM compliance, the governing body of the county must include a certified copy of **Form DR-529** and the entire page from the newspaper.

If the board completes the VAB hearing after the deadline for certification of TRIM compliance, the BOCC must certify compliance to the Department within 30 days after the VAB hearing is complete. (s. 200.068, F.S.)

**Mailing Address:**

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



|  |   |   |             |
|--|---|---|-------------|
| Taxing Authority Name :  |   | DR-422<br>R. 01/26<br>Page 2 of 3   |             |
| <b>COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS</b> 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<br><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%)<br><i>(Line 5 divided by Line 2 multiplied by 1,000)</i>  | per<br>\$1000   | (6)         |
| <b>MSTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS</b> may adjust the non-voted 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<br><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%)<br><i>(Line 7 divided by Line 2, multiplied by 1,000)</i> | per<br>\$1000   | (8)         |
| <b>S<br/>I<br/>G<br/>N<br/><br/>H<br/>E<br/>R<br/>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. |             |
|  | 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.

**SECTION II: Taxing Authority**

1. Complete Section II.
2. Certify to the property appraiser.

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



|   |   |   |             |
|---|---|---|-------------|
| Taxing Authority :                                      |   | DR-422DEBT<br>R. 01/26<br>Page 2 of 3   |             |
| <b>S<br/>I<br/>G<br/>N<br/><br/>H<br/>E<br/>R<br/>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 at  
[floridarevenue.com/property/forms](http://floridarevenue.com/property/forms)

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://eportal.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.
3. Certify to the taxing authority.

**SECTION II: Taxing Authority**

1. Complete Section II.
2. Certify to the property appraiser.

Counties, municipalities, schools, and water management districts may administratively adjust the millage rate 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 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><u>Form</u></b> | <b><u>Form Title</u></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               |

# Addendum

## Notice of Tax Increase for Multi-County and Water Management District with Delayed Notice

Use only for delayed TRIM Notices

### NOTICE OF TAX INCREASE

The     (name of taxing authority)     proposes to increase its property tax levy by (percentage increase over rolled-back rate; district-wide & basin-wide) percent.

This tax increase is applicable to  
(name of county or counties)

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

(DATE)

(TIME)

at

(MEETING PLACE)

If mailing the *Notice of Proposed Property Taxes* is delayed beyond September 3 and the percentage increase is above the rolled-back rate, the multi-county/water management districts must advertise the *Notice of Tax Increase* no later than September 18.

#### The *Notice of Proposed Tax Increase* ad will:

- Be a **quarter-page** ad
- Have a headline in a font no smaller than 18 point
- **Not** be published in the legal or classified section
- Be published in a newspaper in the county or in its geographically limited insert or publicly accessible website
- **Not** deviate from the specified language
- **Not** be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications

#### Advertising Time Frame

- Hold the final hearing two to five days after advertising.
- Do not advertise later than September 18.

## Notice of Proposed Tax Increase for First-Year Levy for Municipality/Independent Special District

Use 100 percent of tax levies in the advertisement below.

| <b>NOTICE OF PROPOSED TAX INCREASE</b>  |                      |
|---|----------------------|
| The <u>          (name of taxing authority)          </u> has tentatively adopted a measure to impose a new property tax levy of \$(*amount) per \$1,000 value. |                      |
| <b>Last year's property tax levy:</b>   |                      |
| A. Initially proposed tax levy .....  | \$ <u>0.00</u>       |
| B. Less tax reductions due to Value Adjustment Board and other assessment changes .....   | \$ <u>0.00</u>       |
| C. Actual property tax levy .....   | \$ <u>0.00</u>       |
| <b>This year's proposed tax levy .....</b>  | <b>\$ <u>XXX</u></b> |
| All concerned citizens are invited to attend a public hearing on the tax increase to be held on:  |                      |
| (DATE)  |                      |
| (TIME)  |                      |
| at  |                      |
| (MEETING PLACE)   |                      |
| <b>A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.</b>   |                      |

**\*Amount = Millage Rate**

Use the above ad for a taxing authority that has tentatively adopted an operating levy for the upcoming year but currently levies no millage.

**Calculation:** Current year gross taxable value for operating purposes (line 4, Form DR-420) x current year tentatively adopted millage rate (per \$1,000)

### The *Notice of Proposed Tax Increase* ad will:

- Be a **quarter-page** ad
- Have a headline in a font no smaller than 18 point
- Have an adjacent *Budget Summary* advertisement
- **Not** be published in the legal or classified section
- Be published in a newspaper in the county or in its geographically limited insert or publicly accessible website
- **Not** deviate from the specified language
- **Not** be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications

If the tentatively adopted millage is the **same as** the proposed millage rate, use current year Form DR-420, line 25.

### Advertising Time Frame

- Advertise the final hearing within 15 days of tentative (first) hearing.
- Hold the final hearing two to five days after advertising.

## Notice of Rescheduled Tentative/Final Hearing for State of Emergency

Example: RESCHEDULED HEARING regular taxing authority

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### NOTICE OF RESCHEDULED HEARING

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

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

(DATE)  
(TIME) at  
(MEETING PLACE)

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

The notice must state the time (after 5:00 p.m.), date, and address for the rescheduled hearing.

The notice cannot be in the legal notices or classified advertising section of the newspaper.

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

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

- Include the entire newspaper page or include a copy of the publicly accessible website page and the proof of publication for this advertisement in the *Certification of Compliance* (TRIM package).

**Florida Statutes and Florida Administrative Code**

**Florida Statutes**

Method of fixing millage..... [200.065](#)

**Florida Administrative Code**

Truth in Millage (TRIM) Compliance..... [12D-17](#)

## Notice of Proposed Property Taxes Correction

### NOTICE OF PROPOSED PROPERTY TAXES CORRECTION

The Notice of Proposed Property Taxes (TRIM notice) for the       (name of taxing authority)       indicated an incorrect public hearing date/time of \_\_\_\_\_.

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

(DATE)  
(TIME)  
at  
(MEETING PLACE)

The *Notice of Proposed Property Taxes Correction* ad must:

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

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

## **General TRIM Information**

## 2025 TRIM Infraction Annual Comparison Analysis

| INFRACTIONS/VIOLATIONS |  | 2020       | 2021       | 2022       | 2023       | 2024       | 2025       |
|------------------------|--|------------|------------|------------|------------|------------|------------|
| 1                      | MILLAGE NOT SHOWN/INCORRECT                    | 1          | 4          | 3          | 2          | 3          | 2          |
| 2                      | WRONG SIZE ADVERTISEMENT                       | 6          | 5          | 5          | 7          | 1          | 2          |
| 3                      | AD VALOREM PROCEEDS NOT                        | 8          | 12         | 7          | 7          | 9          | 8          |
| 4                      | LATE PACKAGE                                   | 18         | 13         | 25         | 28         | 17         | 10         |
| 5                      | ADVERTISEMENTS NOT ADJACENT                    | 4          | 2          | 2          | 6          | 3          | 16         |
| 6                      | TAX LEVY INCORRECT/ % INCREASE                 | 39         | 23         | 42         | 79         | 55         | 54         |
| 7                      | INCORRECT USE OF "OTHER VOTED                  | 0          | 0          | 0          | 0          | 0          | 0          |
| 8                      | MEETING CONTINUED WITHOUT RE-                  | 0          | 0          | 1          | 0          | 0          | 0          |
| 9                      | % INCREASE RBR NOT SHOWN/INCORRECT (ORD/RES)   | 5          | 17         | 8          | 49         | 39         | 14         |
| 10                     | MILLAGE AND BUDGET NOT ADOPTED                 | 0          | 0          | 0          | 0          | 0          | 0          |
| 11                     | CAPITAL OUTLAY - VERBIAGE/CATEGORIES           | 0          | 1          | 2          | 0          | 1          | 2          |
| 12                     | INCORRECT VERBIAGE IN ADVERTISEMENT            | 43         | 50         | 23         | 25         | 35         | 24         |
| 13                     | TOO MUCH TIME BETWEEN HEARINGS                 | 6          | 0          | 0          | 0          | 3          | 1          |
| 14                     | FINAL HEARING INCORRECT (2 - 5 DAYS)           | 3          | 3          | 6          | 8          | 3          | 8          |
| 15                     | PUBLISHED NPTI/NTI AD AND BUDGET               | 6          | 5          | 7          | 6          | 1          | 4          |
| 16                     | ADVERTISEMENTS COMBINED                        | 1          | 2          | 0          | 0          | 1          | 0          |
| 17                     | "VERBATIM RECORD OF PROCEEDING"                | 0          | 0          | 0          | 0          | 0          | 0          |
| 18                     | PUBLISHED INCORRECT ADVERTISEMENT              | 3          | 4          | 5          | 6          | 6          | 3          |
| 19                     | BUDGET ADOPTED BEFORE MILLAGE/CAN'T TELL ORDER | 1          | 1          | 1          | 0          | 2          | 1          |
| 20                     | BUDGET NOT BALANCED                            | 4          | 6          | 9          | 10         | 7          | 9          |
| 21                     | BALANCES AND RESERVES NOT SHOWN                | 4          | 4          | 2          | 2          | 3          | 0          |
| 22                     | ADOPTED HIGHER MILLAGE                         | 0          | 0          | 0          | 0          | 1          | 0          |
| 23                     | PUBLISHED AD BEFORE TENTATIVE                  | 0          | 1          | 0          | 0          | 2          | 0          |
| 24                     | CAPITAL OUTLAY AD - INCORRECT MILLAGE          | 0          | 1          | 0          | 0          | 0          | 1          |
| 25                     | ADVERTISEMENTS IN WRONG SECTION                | 1          | 0          | 1          | 0          | 1          | 2          |
| 26                     | OTHER  | 0          | 5          | 3          | 10         | 11         | 7          |
|                        | TOTAL MAX MILLAGE VIOLATIONS                   | 1          | 0          | 1          | 10         | 5          | 3          |
|                        | <b>TOTAL VIOLATIONS</b>                        | <b>11</b>  | <b>22</b>  | <b>18</b>  | <b>32</b>  | <b>19</b>  | <b>22</b>  |
|                        | <b>TOTAL INFRACTION</b>                        | <b>103</b> | <b>87</b>  | <b>88</b>  | <b>109</b> | <b>105</b> | <b>106</b> |
|                        | <b>TOTAL COMPLIANCE</b>                        | <b>530</b> | <b>535</b> | <b>541</b> | <b>571</b> | <b>520</b> | <b>518</b> |
|                        | <b>TOTAL NUMBER OF TAXING AUTHORITIES</b>      | <b>645</b> | <b>645</b> | <b>647</b> | <b>648</b> | <b>644</b> | <b>646</b> |

## **2025 Top Infractions and Violations**

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

## Department of Revenue TRIM Compliance Section

| <b>TRIM Staff</b> | <b>Phone Number</b> |
|-------------------|---------------------|
|-------------------|---------------------|

|               |                |
|---------------|----------------|
| Wyatt Peters  | (850) 617-8921 |
| Dianne Porter | (850) 617-8920 |
| Breauna Hines | (850) 617-8923 |
| Roberta Epp   | (850) 617-8890 |
| Kyaira Brown  | (850) 617-8883 |

|              |  |
|--------------|--|
| <b>Email</b> | <a href="mailto:trim@floridarevenue.com">trim@floridarevenue.com</a> |
|--------------|--|

|                                 |   |
|---------------------------------|---|
| <b>TRIM Package Submission:</b> | <a href="https://ptoportal.floridarevenue.com/">https://ptoportal.floridarevenue.com/</a> |
|---------------------------------|---|

|                    |   |
|--------------------|---|
| <b>Web Address</b> | <a href="http://floridarevenue.com/property/Pages/TRIM.aspx">http://floridarevenue.com/property/Pages/TRIM.aspx</a> |
|--------------------|---|

|                   |                |
|-------------------|----------------|
| <b>Fax Number</b> | (850) 617-6115 |
|-------------------|----------------|

### **Mailing Address**

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

### **Physical Address (Certified and Overnight Delivery)**

Florida Department of Revenue  
Property Tax Oversight  
TRIM Compliance Section  
2450 Shumard Oak Blvd.  
Room 2-3200  
Tallahassee, FL 32399-0216

