Truth in Millage (TRIM)

FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM

Letecia (Tish) Blick
Revenue Program Administrator
TRIM Compliance
Compliance Determination Process
TRIM

• TRIM Timetable
• TRIM Certification Forms
• Maximum Millage
• TRIM Hearing Information
• TRIM Advertising Requirements
• Resolutions/Ordinances
• Certifying Compliance to DOR
• TRIM Compliance Contacts
Truth in Millage

Introduction

• TRIM process and the public
• Chapter 200, Florida Statutes
The property appraiser provides total assessed value of nonexempt property by June 1 for budget planning purposes.

By July 1, the property appraiser certifies the taxable value to each taxing authority on Form DR-420.
The first day of the TRIM process is July 1 or the date of certification of taxable value, whichever is LATER.
TRIM Timetable

Day 35 = August 4

Within 35 days of certification of value, each taxing authority must inform the property appraiser of:

- Prior year millage rate
- Current year proposed millage rate
- Current year rolled-back rate
- The date, time, and meeting place of the tentative budget hearing
If a taxing authority fails to provide the information to the property appraiser within 35 days,

- The taxing authority will be prohibited from levying a millage rate greater than the rolled-back rate.
- The property appraiser will compute the rolled-back rate and use it to prepare the Notice of Proposed Property Taxes.
The property appraiser must mail the Notice of Proposed Property Taxes (TRIM notice) within 55 days of certification.

If DOR issues a review notice, the property appraiser cannot mail the TRIM notice until DOR has approved the assessment roll.
TRIM Timetable

Days 65-80 = Sept. 3-18

- The taxing authority should hold a public hearing on the tentative budget and proposed millage rate.
- This tentative hearing is published on the TRIM notice the property appraiser mails.
TRIM Timetable
Day 95 = Sept. 18 to Oct. 3

• Within 15 days of the tentative hearing, the taxing authority must advertise its intent to adopt a final millage and budget.
  – Notice of Proposed Tax Increase or
  – Notice of Budget Hearing and
  – Budget Summary Ad
TRIM Timetable
Day 97 – 100 = Final Hearing

• The taxing authority should hold a public hearing on the final millage rates and budget 97 to 100 days after certification of value.
• This final hearing is held two to five days after the hearing is advertised.
TRIM Timetable

Within Three Days of Final Hearing

- The taxing authority will forward the resolution or ordinance adopting the final millage rate to the property appraiser, tax collector, and Department of Revenue.

- Receipt of resolution or ordinance is the official notification of the final millage rate.
TRIM Timetable

Within 30 Days of Final Hearing

• Each taxing authority must certify compliance to the Florida Department of Revenue.

• Do not wait to certify compliance if you have not received Form DR-422 from the property appraiser.

• Complete DR-422 as soon as you receive it and forward it to the property appraiser. Also send a copy to the Property Tax Oversight TRIM section.
TRIM CERTIFICATION FORMS
TRIM Certification Forms

• DR-420, Certification of Taxable Value
• DR-420DEBT, Certification of Voted Debt Millage
• DR-420TIF, Tax Increment Adjustment Worksheet
• DR-474, Notice of Proposed Property Taxes
DR-420
Certification of Taxable Value

- July 1 PA certifies initial values
- Taxing authority
  - Enters prior year millage rate
- Calculates rolled-back rate
- Enters proposed millage rate
DR-420

Certification of Taxable Value

- Taxing authority
- Calculates percent change of rolled-back rate
- Enters tentative budget hearing
- Returns completed form within 35 days of certification
DR-420DEBT
Certification of Voted Debt Millage

- July 1 PA certifies initial values
- TA
  - Completes either line 5 or line 6
- Returns completed form within 35 days of certification
July 1 PA certifies values

TA
- Completes either line 6 or line 7
- Returns completed form within 35 days of certification
Form DR-474
Notice of Proposed Property Taxes

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:

Enter date, time, and location

SEE REVERSE SIDE FOR EXPLANATION
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 full ¼ page of the newspaper.
- Have a headline in a font no smaller than 18 point.
- Not be published in the legal or classified section.
- Be published in a newspaper of general interest and readership and general paid circulation in the county or in its geographically limited insert.
- Not be accompanied, preceded, or followed by other ads or notices 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.
MAXIMUM MILLAGE
Maximum Millage

Local governments must conform to the maximum millage limitation statutory requirements by adopting a millage rate through one of the following:

- Majority vote
- 2/3 vote
- Unanimous vote
Maximum Millage Forms

- DR-420MMP, Maximum Millage Preliminary Disclosure
- DR-420MM, Maximum Millage Final Disclosure
- DR-487V, Vote Record
DR-420MMP
Maximum Millage Preliminary Disclosure

• Enter current year proposed millage

• Determines needed vote to adopt millage
Line 25 determines compliance with maximum millage laws.
**DR-420MM**

**Maximum Millage Final Disclosure**

- Enter current year adopted millage
- Determines needed vote to adopt millage
Line 25 determines compliance with maximum millage laws.
DR-487V
Vote Record

- Must be completed with your DR-420MM form
- List all board members and how they voted.
**DR-422**

**Certification of Final Taxable Value**

- PA certifies final taxable value
- TA enters final millage rate
DR-422

Certification of Final Taxable Value

May adjust millage rate
DR-422DEBT
Certification of Final Voted Debt Millage

- PA certifies final taxable value
- TA enters
  - Final millage rate
- Adjusted millage rate
TRIM HEARING INFORMATION
Taxing authorities must hold two public hearings to adopt a millage rate and budget.
TRIM Hearing Information

Scheduling and Advertising Hearing

TRIM hearings may be held

- Monday – Friday after 5:00 p.m.
- Anytime on Saturday
- Never on Sunday
TRIM Hearing Information

Scheduling and Advertising Hearing

• School board has first priority of a hearing date
• BOCC has second choice
• No other taxing authority in the county can hold a hearing on the same date as the school board or BOCC.
TRIM Hearing Information

Scheduling and Advertising Hearing

• The tentative TRIM hearing is advertised on the TRIM notice.

• The final hearing must be advertised within 15 days of adopting the tentative millage and budget.
The first issues discussed will be the

• Percentage increase in millage over the rolled-back rate necessary to fund the budget, if any.

• Specific reasons why ad valorem tax revenues are increasing.
TRIM Hearing Information

At the Hearing

• The general public may speak and ask questions before the governing body adopts any measures.

• The governing body must adopt its tentative or final millage rate before adopting its tentative or final budget. Adopt millage first; adopt budget second.
TRIM Hearing Information

At the Hearing

• Each taxing authority levying a millage rate must publicly announce, before adopting the millage resolution:
  – The taxing authority’s name.
  – The rolled-back rate.
  – The percentage increase over the rolled-back rate.
  – The millage rate to be levied.
TRIM Hearing Information

At the Hearing

The tentative millage rate cannot exceed the proposed millage rate unless each taxpayer is mailed a revised TRIM notice at the taxing authority’s expense.

The final millage rate cannot exceed the tentatively adopted millage rate.

The TRIM process must be completed within 101 days.
The taxing authority cannot levy any millage until its governing board has approved a resolution or ordinance.
TRIM
ADVERTISING
REQUIREMENTS
TRIM Advertising Requirements

Taxing authorities must select the appropriate newspaper advertisement to announce the final TRIM hearing.
TRIM Advertising Requirements

Advertisement Selection

• Calculate the percentage change of rolled-back rate.
• Publish a Notice of Proposed Tax Increase when the percent change is greater than 0%.
• Publish a Notice of Budget Hearing when the percent change is equal to or less than 0%.
TRIM Advertising
Requirements

Notice of Proposed Tax Increase Ad

• Must be a FULL 1/4 PAGE ad

• Must have a headline in at least 18 point type

• Must have an adjacent Budget Summary ad

• Must appear in a newspaper of general paid circulation in the county or in its geographically limited insert

• **Cannot** appear in the legal section or classified section of the newspaper
TRIM Advertising
Requirements

Notice of Proposed Tax Increase Ad

- **CANNOT** deviate from the specified language
- **CANNOT** be accompanied, preceded, or followed by other ads or notices which conflict with or contradict the required publications
- Advertise the final hearing within 15 days of the tentative (first) hearing.
- Hold the final hearing two to five days after advertising.
TRIM Advertising Requirements

Notice of Proposed Tax Increase Ad

Example

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 $ 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:

DATE:
TIME:
PLACE:
TOWN:

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

Use 100% of tax levies in advertisement
TRIM Advertising Requirements

Notice of Budget Hearing

• Doesn’t have a size requirement
• Must have an adjacent Budget Summary ad
• Must appear in a newspaper of general paid circulation in the county or in its geographically limited insert
• Cannot appear in the newspaper’s legal section or classified section
TRIM Advertising Requirements

Notice of Budget Hearing

• **CANNOT** deviate from the specified language
• **CANNOT** be accompanied, preceded, or followed by other ads or notices which conflict with or contradict the required publications
• Advertise the final hearing within 15 days of the tentative (first) hearing.
• Hold the final hearing two to five days after advertising.
TRIM Advertising Requirements

Notice of Budget Hearing

Example

NOTICE OF BUDGET HEARING

The __________ has tentatively adopted a budget for \textit{(fiscal year)}

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

\textit{(Date)}

\textit{(Time)}

\textit{at}

\textit{(Meeting Place)}
TRIM Advertising Requirements

Budget Summary Ad

Must show ALL tentatively adopted millage rates:

• General fund
• Dependent district
• Municipal Service Taxing Unit (MSTU)
• Voted debt service
TRIM Advertising Requirements

*Budget Summary Ad*

- Each millage rate must include at least 95% of ad valorem taxes in the budget.
- Show **ALL** funds.
- Have a balanced budget.
  - All funds should balance.
  - The total of all funds should balance.
- Show a line item for reserves.
TRIM Advertising Requirements

Budget Summary Ad

• Must have an adjacent Notice of Proposed Tax Increase ad or Notice of Budget Hearing ad (NOT BOTH)
• Cannot appear in the legal or classified section of the newspaper
• Has no size requirements
• Comply with all statutory budget requirements
TRIM Advertising Requirements

*Budget Summary Ad*

If the proposed operating budget expenditures are more than last year's total operating expenditures, include this statement in **BOLD**.

**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.**
### TRIM Advertising Requirements

#### Budget Summary Ad

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

#### BUDGET SUMMARY

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.*

<table>
<thead>
<tr>
<th></th>
<th>GENERAL FUND</th>
<th>SPECIAL REVENUE</th>
<th>DEBT SERVICE</th>
<th>CAPITAL PROJECTS</th>
<th>PERMANENT FUND</th>
<th>ENTERPRISE FUND</th>
<th>INTERNAL SERVICE</th>
<th>TOTAL ALL FUNDS</th>
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<tr>
<td><strong>ESTIMATED REVENUES</strong></td>
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<td>Taxes:</td>
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<td>Ad Valorem Taxes</td>
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<td>Sales And Use Taxes</td>
<td>22,639</td>
<td>8,000</td>
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<td>30,639</td>
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<td>Charges For Services</td>
<td>13,603</td>
<td>3,313</td>
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<td>Intergovernmental Revenue</td>
<td>26,882</td>
<td>5,620</td>
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<td>Miscellaneous Revenue</td>
<td>16,894</td>
<td>3,350</td>
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<td>22,698</td>
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<td><strong>TOTAL SOURCES</strong></td>
<td>168,356</td>
<td>27,365</td>
<td>10,689</td>
<td>52,248</td>
<td>0</td>
<td>23,685</td>
<td>13,310</td>
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<td>Transfers In</td>
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<td>Fund Balances/Reserves/Net Assets</td>
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<td>75,675</td>
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<td><strong>TOTAL REVENUES,TRANSFERS &amp; BALANCES</strong></td>
<td>$246,266</td>
<td>$27,365</td>
<td>$10,689</td>
<td>$52,248</td>
<td>0</td>
<td>$23,685</td>
<td>$13,310</td>
<td>$373,563</td>
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#### EXPENDITURES

<table>
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<tr>
<th></th>
<th>GENERAL FUND</th>
<th>SPECIAL REVENUE</th>
<th>DEBT SERVICE</th>
<th>CAPITAL PROJECTS</th>
<th>PERMANENT FUND</th>
<th>ENTERPRISE FUND</th>
<th>INTERNAL SERVICE</th>
<th>TOTAL ALL FUNDS</th>
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<td>General Government</td>
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<td>11,895</td>
<td>22,698</td>
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<td><strong>TOTAL EXPENDITURES</strong></td>
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<td>$10,689</td>
<td>$48,009</td>
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<td>1,000</td>
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<td><strong>TOTAL APPROPRIATED EXPENDITURES</strong></td>
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<td>$27,365</td>
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<td>$52,248</td>
<td>0</td>
<td>$23,685</td>
<td>$13,310</td>
<td>$373,563</td>
</tr>
</tbody>
</table>

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

*Must show at least 95% Ad Valorem Proceeds for each mileage*
If the hearing is recessed, the taxing authority must publish a Notice of Continuation in a newspaper of general paid circulation in the county.

The notice will state the time, date, and location of the hearing.

DO NOT ADJOURN the hearing. The hearing is to be RECESSED.
Example

NOTICE OF CONTINUATION
The tentative/final budget hearing held on  
(Date of first hearing)

For the (name of taxing authority) was recessed and will be continued on  
(Date, time, and location of new hearing).

(Include name of town)
TRIM Advertising Requirements

Proof of Publication

• Submit one for each published advertisement.

• Submit with the DR-487
TRIM
Resolutions/Ordinances
The taxing authority cannot levy any millage until its governing board has approved a resolution or ordinance.
TRIM

Millage Resolution/Ordinance

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

• The taxing authority’s name.
• The percentage increase over the rolled-back rate.
• Each adopted millage rate.
• The rolled-back rate.
TRIM

*Budget Resolution/Ordinance*

- Must be adopted by separate vote after the millage adoption
- If order of millage and budget adoption cannot be determined, send minutes of meeting
- The property appraiser’s receipt of the resolution or ordinance is official notice of the millage rate the taxing authority approved.
Within three days following the final hearing, forward the resolution/ordinance adopting final millage to the

- Property appraiser.
- Tax collector.
- Department of Revenue.
Certifying TRIM Compliance to DOR
DR-487

Certification of TRIM Compliance

CERTIFICATION OF COMPLIANCE

Chapter 206, Florida Statutes
and Sections 218.23 and 218.63, Florida Statutes

Check if E-TRIM Participant

FISCAL YEAR:

Check if new address

County:

Taxing Authority:

Taxing authorities must file the DR-487 with the required attachments within 20 days of the final hearing. Send completed "TRIM" Compliance packages by mail, certified mail, or overnight delivery to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P.O. Box 3000
Tallahassee, Florida 32315-5000

Mailing Address:

Physical Address:

City, State, Zip:

Date of Final Hearing:

All Taxing Authorities, Except School Districts

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

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

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

3. E-TRIM Package from the newspaper for all newspaper advertisements:
   a. Budget Summary Advertisement
   b. Notice of Proposed Tax Increase or Budget Hearing Advertisement
   c. Notice of Final Taxable Value - Millage Levy
   d. Notice of Final Taxable Value - Millage Levy
   e. Notice of Final Taxable Value - Millage Levy
   f. Notice of Final Taxable Value - Millage Levy
   g. Notice of Final Taxable Value - Millage Levy
   h. Notice of Final Taxable Value - Millage Levy
   i. Notice of Final Taxable Value - Millage Levy
   j. Notice of Final Taxable Value - Millage Levy
   k. Notice of Final Taxable Value - Millage Levy
   l. Notice of Final Taxable Value - Millage Levy
   m. Notice of Final Taxable Value - Millage Levy
   n. Notice of Final Taxable Value - Millage Levy
   o. Notice of Final Taxable Value - Millage Levy
   p. Notice of Final Taxable Value - Millage Levy
   q. Notice of Final Taxable Value - Millage Levy
   r. Notice of Final Taxable Value - Millage Levy
   s. Notice of Final Taxable Value - Millage Levy
   t. Notice of Final Taxable Value - Millage Levy
   u. Notice of Final Taxable Value - Millage Levy
   v. Notice of Final Taxable Value - Millage Levy
   w. Notice of Final Taxable Value - Millage Levy
   x. Notice of Final Taxable Value - Millage Levy
   y. Notice of Final Taxable Value - Millage Levy
   z. Notice of Final Taxable Value - Millage Levy

4. Copy of DR-421, Certification of Taxable Value, include DR-421TF, Tax Increment Adjustment Worksheet, and DR-421DDBT, Certification of Final Debt Millage, if applicable.

5. DR-422MM, Maximum Millage Levy Calculation Final Disclosure.

6. DR-422V, Vote Record for Final Adoption of Millage Levy.

7. DR-422, Certification of Final Taxable Value, and DR-421DDBT, Certification of Final Debt Millage, if applicable.

*(See Rule 12D-1.7(6)(a)-(i), F.A.C.)*

School Districts

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

1. ESE 544, Millage Resolution.

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

3. E-TRIM Package from the newspaper for all newspaper advertisements:
   a. Budget Summary Advertisement
   b. Notice of Proposed Tax Increase or Budget Hearing Advertisement
   c. Notice of Final Taxable Value
   d. Notice of Tax for School Capital Outlay
   e. Revised Notice of Tax for School Capital Outlay
   f. Revised Notice of Tax for School Capital Outlay
   g. Revised Notice of Tax for School Capital Outlay
   h. Revised Notice of Tax for School Capital Outlay
   i. Revised Notice of Tax for School Capital Outlay
   j. Revised Notice of Tax for School Capital Outlay
   k. Revised Notice of Tax for School Capital Outlay
   l. Revised Notice of Tax for School Capital Outlay
   m. Revised Notice of Tax for School Capital Outlay
   n. Revised Notice of Tax for School Capital Outlay
   o. Revised Notice of Tax for School Capital Outlay
   p. Revised Notice of Tax for School Capital Outlay
   q. Revised Notice of Tax for School Capital Outlay
   r. Revised Notice of Tax for School Capital Outlay
   s. Revised Notice of Tax for School Capital Outlay
   t. Revised Notice of Tax for School Capital Outlay
   u. Revised Notice of Tax for School Capital Outlay
   v. Revised Notice of Tax for School Capital Outlay
   w. Revised Notice of Tax for School Capital Outlay
   x. Revised Notice of Tax for School Capital Outlay
   y. Revised Notice of Tax for School Capital Outlay
   z. Revised Notice of Tax for School Capital Outlay

4. Copy of DR-422S, Certification of Taxable Value, and DR-421DDBT, Certification of Final Debt Millage, if applicable.

*(See Rule 12D-1.7(6)(a)-(i), F.A.C.)*

**If you have not received the DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. If you do not include all required documents, the Department of Revenue will find you non-compliant with Section 218.264, F.S. The taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 206.065, 218.23, 218.264, and 218.63, F.S. All amounts proceed from any millage above the rolled-back rate must be placed in escrow.**

SIGN

Signature of Chief Administrative Officer:

Date:

Contact Name and Contact Title:

Phone Number:

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

https://doc.myflorida.com/doc/property/trim
Final Taxable Value

Forms

- DR-422
- DR-422DEBT
DR-422
Final Taxable Value

CERTIFICATION OF FINAL TAXABLE VALUE

Year: County: Is VAR still in session? Yes No

Principal Authority: Check Type:
- School District
- County
- Municipality
- Independent Special District
- Water Management District

Taxing Authority: Check Type:
- Principal Authority
- MSTU
- Independent Special District
- Water Management District

SECTION I: COMPLETED BY PROPERTY APPRAISER

1. Current year gross taxable value from Line 4, Form DR-401 $ (1)
2. Final current year gross taxable value from Form DR-403 Series $ (2)
3. Percentage of change in taxable value (Line 2 divided by Line 1, Minus 1, multiplied by 100) % (3)

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

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

SIGN HERE
Signature of Property Appraiser: ____________________________ Date: ____________

SECTION II: COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 2006053(2)(b), F.S.

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

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

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

Additional Voted Millage per $1,000

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

Are you going to adjust adopted millage? Yes No

If No, STOP HERE, Sign and Submit.

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## DR-422DEBT

### Certification of Final Voted Debt Millage

**CERTIFICATION OF FINAL VOTED DEBT MILLAGE**

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

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
<th>Is VAB still in session?</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

**Principal Authority:**

- [ ] County
- [ ] Municipality
- [ ] School District
- [ ] Independent Special District
- [ ] Water Management District
- [ ] Other [ ]

**Taxing Authority:**

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

**LEVY DESCRIPTION:**

**SECTION I: COMPLETED BY PROPERTY APPRAISER**

1. Current year gross taxable value from Line 4, Form DR-422DEBT $3,763,793,051 (1)
2. Final current year gross taxable value from Form DR-403 Series $3,808,220,111 (2)
3. Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100) 1.20 % (3)

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

<table>
<thead>
<tr>
<th>Time</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>5:00 AM</td>
<td>10/16/2015</td>
</tr>
</tbody>
</table>

**Property Appraiser Certification**

- [ ] I certify the taxable values above are correct to the best of my knowledge.
- [ ] Signature of Property Appraiser:
- [ ] Date:

**SECTION II: COMPLETED BY TAXING AUTHORITY**

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

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

4a. Voted debt service millage $2.1000 per $1,000 (4a)
4b. Other voted millage (in excess of the millage cap and not more than two years) per $1,000 (4b)

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

- [ ] Yes
- [ ] No

**COUNTIES, MUNICIPALITIES, SCHOOLS, AND WATER MANAGEMENT DISTRICTS** may adjust the voted debt millage rate only if the percentage on Line 3 is greater than plus or minus 1% (s. 200.065(5), F.S.)

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

**MSTU, DEPENDENT SPECIAL DISTRICTS, AND INDEPENDENT SPECIAL DISTRICTS** may adjust the voted debt millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(5), F.S.)

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

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TRIM Compliance
Contacts
TRIM Staff

- Wyatt Peters    850-617-8921
- Dametria Hayward 850-617-8922
- Chito Landrito  850-617-8920
- Jessica Kronick 850-617-8923
- Salena Fulton    850-617-8919
- Allison Kever    850-617-8925

Email:  TRIM@dor.state.fl.us
FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM

TRIM
TRIM@dor.state.fl.us
850-617-8914