

# TRIM Education Tax Year 2022

June 23, 2021





# TRIM Timetable

- The property appraiser (PA) provides total assessed value of nonexempt property to taxing authorities by **June 1** for budget planning purposes.
- By **July 1**, the property appraiser certifies the taxable value to each taxing authority (TA) on *Certification of Taxable Value*

From Day	To Day	Task	MAX Timetable	BH Timetable
1	1	PA certifies taxable value on DR-420	7/1/2021	7/1/2021
2	2	Phone # Certification Letter	7/2/2021	7/2/2021
25	28	TA Board approves Tax Exhibit <b>Once the mill rate is set in day 35, we cannot go to a higher mill</b>	7/28/2021	7/21/2021-7/28/2021
28	35	TA certifies DR-420, DR-420-MM-P & DR-420 TIF's Prior Year Mil Rate Current Year Proposed Mil Rate Current Year Rolled-Back Mil Rate Place, Time & Date of the 1st Tax Hearing	8/4/2021	7/29/2021
35	55	PA mails the TRIM notice	8/24/2021	8/24/2021
55	80	TA holds 1st Tax Hearing Amends tentative budget Re-calculates Proposed Mil Rate Calculate % over Roll-Back Mil Rate Adopts tentative Mil Rate & Budget	9/18/2021	9/9/2021
80	95	TA Advertises adopted Mil Rate & Budget - <b>no later than 15 days after 1st tax hearing</b>	10/3/2021	9/20/2021
95	100	TA holds Final Tax Hearing - 2 to 5 days after Ad is placed % increase over Roll-Back Mil Rate Adopt Final Mil Rate Approve Operating & Capital Budget	10/8/2021	9/23/2021
100	103	TA sends Resolutions to PA - TA certifies DR420 MM & DR487V	10/11/2021	9/27/2021
103	110	PA sends DR-422 to TA	10/19/2021	10/19/2021
110	116	TA Certifies the DR-422	10/24/2021	10/24/2021
116	130	TA completes the DR-487 & TRIM Package	11/7/2021	11/7/2021
After Trim Package is		TA Posts final adopted budget on web site		

15th Day = 9/24

5th Day = 9/25

PA=Property Appraiser

TA=Taxing Authority (North Broward Hospital District)

170 - Send certified copies of the resolutions to the Board of County Commissioners & CFO of Florida



# Maximum Millage – “The Ceiling”

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

- Majority vote
- Two-thirds
- Unanimous vote

## The Vote Record:

- List all board members and how they voted

**FLORIDA** **VOTE RECORD FOR FINAL ADOPTION OF MILLAGE LEVY**  
Section 200.065 (5), Florida Statutes

DR-487V  
R. 6/10  
Rule 12D-16.002  
Florida Administrative Code  
Effective 11/12

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

Year:  County:

Principal Authority:  Taxing Authority:

Please 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.). Depending on the size of the governing body, all lines may not be needed.

	Name	Yes	No	Not Present or Not Voting
1.	Wyatt Peters	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	Dametria Hayward	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3.	Chito Landrito	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4.	Salena Fulton	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.	Kendall Tolbert	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.	Sonja Hinton	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>FINAL VOTE TOTALS:</b>				

Attach additional sheets, if necessary.

**Taxing Authority Certification** 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:

**S I G N**  
Title:  Contact Name and Contact Title:

**H E R E**  
Mailing Address:  Physical Address:

City, State, Zip:  Phone Number:  Fax Number:

This form must be submitted to the Department of Revenue with DR-487, Certification of Compliance, and DR-420MM, Maximum Millage Levy Calculation Final Disclosure.

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



# TRIM Hearing Information

Taxing authorities must hold two public hearings to adopt a millage rate and budget.

## *Scheduling and Advertising Hearing*

TRIM hearings may be held:

- Monday – Friday after 5:00 p.m.
  - Any time on Saturday
  - **Never** on Sunday
- 
- The school board has first priority of a hearing date.
  - The board of County Commissioners (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.
  - 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.



# Tax Hearing Calendar

September 2021							October 2021						
September 2021							October 2021						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
5	6	7	8	9	10	11	3	4	5	6	7	8	9
12	13	14	15	16	17	18	10	11	12	13	14	15	16
19	20	21	22	23	24	25	17	18	19	20	21	22	23
26	27	28	29	30			24	25	26	27	28	29	30
31													

  

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Aug 29	30	31	Sep 1	2	3	4
5	6	7	8	9 BH 1ST TAX HEARING	10	11
12	13	14 1ST PUBLIC SCHOOL BOARD HEARING	15	16	17	18
19	20 Advertisement	21 2ND SCHOOL BOARD HEARING	22	23 BH 2ND TAX HEARING	24	25
26	27	28	29	30	Oct 1	2



# TRIM Hearing Information

## *At the Hearing*

The first issues discussed will be:

- 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
- 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 cont.*

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
- 
- The tentative millage rate cannot exceed the proposed millage rate unless the property appraiser mails each taxpayer 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