

TRIM Education Tax Year 2022

June 22, 2022





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 | 7/1/2022 | 7/1/2022 |
| 2 | 2 | Phone # Certification Letter | 7/2/2022 | 7/2/2022 |
| 25 | 28 | TA Board approves Tax Exhibit Once the mill rate is set in day 35, we cannot go to a higher mill | 7/28/2022 | 7/21/2022-7/28/2022 |
| 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 | 8/4/2022 | 7/29/2022 |
| 35 | 55 | PA mails the TRIM notice | 8/24/2022 | 8/24/2022 |
| 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 | 9/18/2022 | 9/15/2022 |
| 80 | 95 | TA Advertises adopted Mil Rate & Budget - no later than 15 days after 1st tax hearing | 10/3/2022 | 9/23/2022 |
| 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 | 10/8/2022 | 9/27/2022 |
| 100 | 103 | TA sends Resolutions to PA - TA certifies DR420 MM & DR487V | 10/11/2022 | 10/1/2022 |
| 103 | 110 | PA sends DR-422 to TA | 10/19/2022 | 10/19/2022 |
| 110 | 116 | TA Certifies the DR-422 | 10/24/2022 | 10/24/2022 |
| 116 | 130 | TA completes the DR-487 & TRIM Package | 11/7/2022 | 11/7/2022 |
| After Trim Package is | | TA Posts final adopted budget on web site | | |

15th Day = 9/30

2nd Day 9/25/2022

5th Day 9/28/2022

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



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
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- 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



BROWARD HEALTH™

SEPTEMBER 2022

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--------|--------|--|-----------|---|------------------------------------|----------|
| Aug 28 | 29 | 30 | 31 | Sep 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 Broward County Commission 1st Public Hearing | 9 | 10 |
| 11 | 12 | 13 School Board 2nd Public Meeting | 14 | 15 Broward Health 1st Tax Public Hearing | 16 | 17 |
| 18 | 19 | 20 Broward County Commission 2nd Public Hearing | 21 | 22 | 23 Budget Balance Advertisement | 24 |
| 25 | 26 | 27 Broward Health 2nd Tax Public Hearing | 28 | 29 | 30 | Oct 1 |

**NORTH BROWARD
HOSPITAL DISTRICT**

Broward Health First Tax Hearing
Call In Info to be updated

Broward Health Second Tax Hearing
Call In Infor to be updated



BROWARD HEALTH™



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
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- 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