

To: Counties, Municipalities and Independent Local Governments
From: James McAdams
Subj: TRIM Notice of Proposed Tax Increase Advertisement

An error has been found in the Department's TRIM Manual of Instructions for calculating the figures on the Notice of Proposed Tax Increase advertisement. This advertisement is required to be placed prior to the final hearing by taxing authorities that are proposing to levy a millage rate in excess of the rolled-back rate. For taxing authorities not required to publish the Notice of Proposed Tax Increase, no correction to the instructions in the TRIM manual is necessary.

The error concerns the value for Actual property tax levy entered as item C. in the first section under Last year's property tax levy. The TRIM manual instructions state that item C. should be taken from the current year Form DR-420, line 23. This line, however, refers to line 14 which shows prior year taxes levied adjusted for tax increment finance payments. **The proper value to enter in item C. should come from line 12 of the current year Form DR-420, Prior year ad valorem proceeds.** For taxing authorities with no dependent districts or MSTUs, the value on line 12 should be entered as the value in item C. on the Notice of Proposed Tax Increase. For those taxing authorities with dependent special districts or MSTUs, the value on line 12 is not summed on Form DR-420 and should be summed for all members of the group and the sum entered as the value in item C. of the advertisement.

The relevant TRIM Manual of Instructions pages as revised (pages 69, 69A-1, and 69D) to correct this error may be found at: <http://dor.myflorida.com/dor/property/trimregpages.pdf>

The relevant TRIM Workbook pages as revised (pages 44, 46 and 47) to correct this error may be found at: <http://dor.myflorida.com/dor/property/trimworkbpages.pdf>

If you have any questions or need additional information, please contact the TRIM staff at TRIM@dor.state.fl.us.