

To: Counties, Municipalities and Independent Special Districts
From: James McAdams
Subj: Prior year millage for TRIM forms

In 2007, counties, municipalities and independent special districts were required to reduce millage rates subject to the maximum millage calculation if the taxable value as extended to the tax collector exceeded the taxable value as provided by the property appraiser on Form DR-420 by the 1% or 3% thresholds as stated in s.200.065(6), F.S. If this reduction was required, it was made administratively by the local government and recorded on Form DR-422 (Certification of Final Taxable Value).

This email is to clarify that when completing the 2008 TRIM forms, taxing authorities that made this administrative adjustment to their 2007 final millage rates should enter the adjusted millage rate as the prior year millage rate.

The prior year millage is a required entry on the following forms:

DR-420 (Certification of Taxable Value) Line 11
DR-420 TIF (Tax Increment Adjustment Worksheet) Line 7b
DR-420 MM-P (Maximum Millage Levy Calculation, Preliminary Disclosure) Line 6

If you have any questions please email the TRIM compliance staff at TRIM@DOR.state.fl.us