

TRIM Timetable and Important Dates

On June 1, the property appraiser delivers an estimate of the total assessed value of nonexempt property for the current year to the presiding officer of each taxing authority in the county. The taxing authorities use this estimate for budget planning purposes only. If the Department has not completed a county's railroad assessment by June 1, the property appraiser may use the prior year's values for millage certification (section 193.085(4), F.S.).

The dates below are directory, and the property appraiser may shorten the timeline. The property appraiser must give written notice and coordinate any new dates with all affected taxing authorities. Taxing authorities may use the full period designated by the dates below.

Day 1 is July 1 or the date of certification, whichever is later. TRIM dates are actual calendar days, including weekends and holidays.

DAY 1	
July 1	The property appraiser certifies the taxable value on <i>Certification of Taxable Value (Form DR-420)</i> and delivers it to each taxing authority in his or her jurisdiction. The property appraiser will certify <i>Certification of Voted Debt Millage (Form DR-420DEBT)</i> if the taxing authority has a voted debt. The property appraiser will also certify <i>Tax Increment Adjustment Worksheet (Form DR-420TIF)</i> if there is a community redevelopment area.
JULY	
July 1-31	The board of county commissioners' budget officer delivers a tentative budget to the board (s. 129.03(3), F.S.).
DAY 35	
August 4	<p>Within 35 days of certification of value, each taxing authority certifies the completed <i>Form DR-420, Maximum Millage Levy Calculation, Preliminary Disclosure (Form DR-420MMP)</i>, and any additional forms and returns them to the property appraiser. The taxing authority informs the property appraiser of the following:</p> <ul style="list-style-type: none"> • Prior year millage rate • Current year proposed millage rate • Current year rolled-back rate (calculated under s. 200.065, F.S.) • The date, time, and meeting place of the tentative budget hearing <p>This is the final hearing for school districts.</p>
HEARING DATES WITH JULY 1 CERTIFICATION	
	<ul style="list-style-type: none"> • Hold the tentative hearing from September 3 to September 18, which is 65 to 80 days from certification of taxable value. • Hearings must take place Monday through Friday after 5:00 p.m. or any time on Saturday. Do not hold hearings on Sunday. • No taxing authority, except multicounty/water management districts, can hold a hearing on the same day as a school district or county commission. <p>If a taxing authority does not provide the required information to the property appraiser within 35 days, the taxing authority cannot levy a millage rate greater than the rolled-back rate for the upcoming year. The property appraiser will calculate the rolled-back rate and use it to prepare the <i>Notice of Proposed Property Taxes</i> (TRIM notice) (s. 200.065(2)(b), F.S.).</p>

DAY 55	
August 24	<p>In compliance with s. 200.065, F.S., the property appraiser mails the TRIM notice within 55 days after certification of value.</p> <p>If the Department has issued a review notice to the county's property appraiser, the property appraiser cannot mail the TRIM notice until the Department has approved the assessment roll under s. 193.1142, F.S.</p>
DAYS 65-80	
Sept. 3 – 18	<p>Within 65 to 80 days of certification of value, the taxing authority holds a public hearing on the tentative budget and proposed millage rate (final hearing for school districts). The TRIM notice, which the property appraiser mails, publicizes this hearing. At this hearing, the taxing authority:</p> <ul style="list-style-type: none"> • Amends the tentative budget • Re-calculates the proposed millage rate • Publicly announces the percentage, if any, by which the re-calculated proposed millage exceeds the rolled-back rate • Adopts a tentative millage and budget <p>If the tentatively adopted millage rate is greater than the proposed rate used for the TRIM notice, each taxpayer in the jurisdiction must receive notification of the increase by first class mail at the taxing authority's expense (s. 200.065(2)(d), F.S.).</p>
DAY 95	
Sept. 18 – Oct. 3 (Could be as early as September 4 depending on the tentative hearing date)	<p>Within 15 days after the tentative budget hearing, the taxing authority advertises its intent to adopt a final millage and budget.</p> <p>The taxing authority must advertise a</p> <p>Notice of Proposed Tax Increase if the tentatively adopted millage rate is greater than the rolled-back rate. The advertisement must be a quarter page and headed, "Notice of Proposed Tax Increase" (s. 200.065(3)(a), F.S.)</p> <p style="text-align: center;">or</p> <p>a Notice of Budget Hearing if the tentatively adopted millage rate is equal to or less than the rolled-back rate. This advertisement does not have a size requirement and will be headed, "Notice of Budget Hearing" (s. 200.065(3)(b), F.S.)</p> <p style="text-align: center;">and</p> <p>a Budget Summary advertisement, which must be adjacent to the advertisement for the final hearing and meet the requirements of s. 129.03(3)(b), F.S. (s. 200.065(3)(l), F.S.)</p>
DAYS 97-100	
(Could be as early as September 6 depending on the advertisement date)	<p>Hold the public hearing to adopt the final millage rate and budget two to five days after the advertisement appears in the newspaper or publicly accessible website (s. 200.065(2)(e), F.S.).</p> <ul style="list-style-type: none"> • Discuss the percentage increase in millage over the rolled-back rate first. • Adopt the millage before adopting the budget by a separate vote. • Do not adopt a final millage rate that exceeds the tentative millage rate. • Before adopting the millage levy resolution or ordinance, publicly announce: <ul style="list-style-type: none"> • The name of the taxing authority • The rolled-back rate • The percentage increase over the rolled-back rate • The millage rate to be levied

WITHIN 3 DAYS AFTER THE FINAL HEARING							
	<p>Send the resolution or ordinance adopting the final millage rate to the property appraiser, the tax collector, and the Department within three days after the final hearing.</p> <ul style="list-style-type: none"> • The taxing authority cannot levy any millage rates, other than those approved by referendum, until the governing board of the taxing authority approves the resolution or ordinance to levy and sends it to the property appraiser and the tax collector. • The property appraiser's receipt of the resolution or ordinance is the official notice that the taxing authority has approved the millage rate (s. 200.065(4), F.S.). <p>Note: The resolution or ordinance must be submitted within 101 days of the July 1 certification of value (by October 9th). (s. 200.065(4), F.S.)</p> <p>Before the extension of the rolls, the property appraiser sends Certification of Final Taxable Value (Form DR-422) to each taxing authority and, if applicable, Certification of Final Voted Debt Millage (Form DR-422DEBT). Forms DR-422 and DR-422DEBT record any aggregate change in the assessment roll from the preliminary roll, including changes that result from actions by the value adjustment board (VAB) and correction of errors to the assessment roll.</p>						
WITHIN 3 DAYS AFTER RECEIPT OF CERTIFICATION							
	<p>Within three days after the taxing authority receives Forms DR-422 and, if applicable, DR-422DEBT, the taxing authority completes and certifies final millage(s) to the property appraiser.</p>						
WITHIN 30 DAYS OF THE FINAL HEARING							
	<p>Within 30 days following adoption of the millage and budget ordinances or resolutions, each taxing authority completes Certification of Compliance (Form DR-487) to certify compliance with the provisions of chapter 200, F.S., and sends it to the Property Tax Oversight program.</p> <p>Do not delay in submitting your TRIM compliance package. It is due within 30 days of the final hearing.</p> <p>Please remember the requirement to post your final adopted budget on your taxing authority's official website within 30 days of adoption. Refer to statutory references listed below for specific instructions regarding the posting of tentative and final budgets.</p> <table> <tr> <td>Counties</td><td>s. 129.03(3), F.S.</td></tr> <tr> <td>Municipalities</td><td>s. 166.241(3) and (5), F.S.</td></tr> <tr> <td>Special Districts</td><td>s. 189.016(4) and (7), F.S.</td></tr> </table>	Counties	s. 129.03(3), F.S.	Municipalities	s. 166.241(3) and (5), F.S.	Special Districts	s. 189.016(4) and (7), F.S.
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