



# Budget 101 and TRIM Requirements

November 15, 2023






# Budget 101 and TRIM Requirements Overview

- What is TRIM?
- County Budget Process Overview
- TRIM Governing Rules
- TRIM Process Overview
- Definitions
- TRIM Timeline Details/Forms
- Compliance
- Value Adjustment Board (VAB)

# What is TRIM?

- In 1980, the Florida Legislature passed the Truth in Millage (TRIM) Act
- Establishes the statutory requirements that all taxing authorities levying a millage must follow, including all notices and budget hearing requirements
- Also provides for maximum millage levies for counties, municipalities and independent special districts, as prescribed by Chapter 200 of the Florida Statutes
- Provides for public input and requires governing bodies to state specific reasons for changes in taxes and budget
- Oversight is by the Florida Department of Revenue (DOR)

**What  
does it  
mean**



2022 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

DO NOT PAY  
THIS IS NOT A BILL

Priority	COLUMN 1 Your Property Taxes Last Year		COLUMN 2 Your Property Taxes This Year if no budget change is made		COLUMN 3 Your Property Taxes This Year if proposed budget change is made		A public hearing will be held on the proposed budget change on the date and at the location specified below. You may appear at the hearing to voice your concerns or to support the proposed budget change. If you are unable to attend, you may submit written comments to the hearing officer.
	2021	2022	2021	2022	2021	2022	
County	\$1,234.56	\$1,345.67	\$1,234.56	\$1,345.67	\$1,234.56	\$1,345.67	
City	\$567.89	\$678.90	\$567.89	\$678.90	\$567.89	\$678.90	
Special District	\$123.45	\$134.56	\$123.45	\$134.56	\$123.45	\$134.56	
<b>TOTAL</b>	<b>\$1,925.90</b>	<b>\$2,159.13</b>	<b>\$1,925.90</b>	<b>\$2,159.13</b>	<b>\$1,925.90</b>	<b>\$2,159.13</b>	

AD VALOREM ASSESSMENT

PROPERTY TAXES

AD VALOREM ASSESSMENT

PROPERTY TAXES



# County Budget Process Overview



# Key Participants

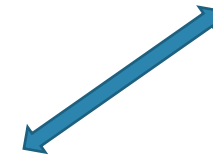


## Taxpayers

- Parks
- Roads
- Fire/Rescue
- Sheriff
- Human Services
- Transportation
- Other Services



## Taxing Authority (TA)



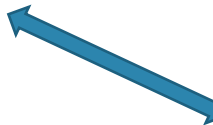
Property Appraiser  
(PA)



Departments  
(BCC)



Tax Collector  
(TC)

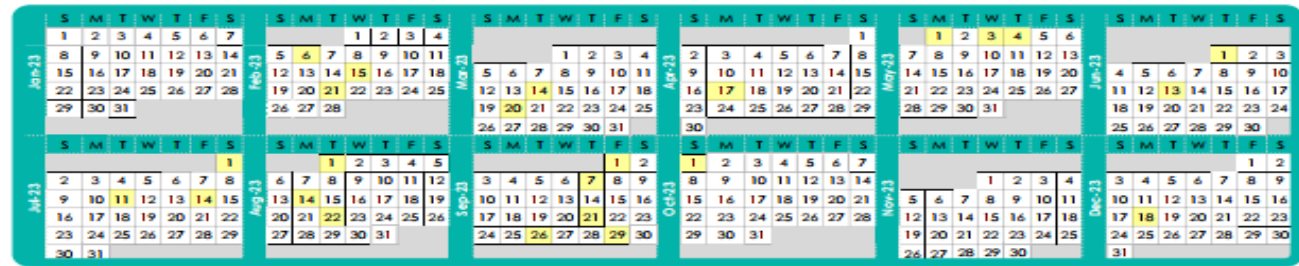


Clerk & Comptroller  
(Finance)



# Sample Budget Calendar

## BUDGET CALENDAR



## BUDGET TIMELINE

February 6, 2023	Distribution of the Budget Instructions Manual covering operating and capital budgets and strategic plan
February 15, 2023	Performance Budgeting (PB) training sessions (as needed)
February 21, 2023	PB\CIP\ekPI\ Budget Book app systems open to departments for entry of estimates, budget requests, and performance data
March 14, 2023	Balance Brought Forward agenda item
March 14, 2023	Submission of departmental budget requests and Performance Measures
March 20, 2023	Submission of departmental CIP budget requests
April 17, 2023	Calculations of tax requirements and gross budget and completion of overall budget review
May 1, 2023	Submission of Constitutional Officers' budget requests
May 3 - 4, 2023	Management Team Meeting
June 1, 2023	Property Appraiser - Estimate of assessed property value to the BCC (F.S. 200.065(8)) and submission of budget request to the State Department of Revenue (DOR) and the BCC (F.S. 195.087(1)(a))
June 13, 2023	BCC Budget Workshop (6:00 p.m.)
July 1, 2023	Property Appraiser - Certification of taxable property values to the BCC (F.S. 193.023(1); 200.065(12))
July 11, 2023	Regular BCC Meeting (9:30 a.m. - 5:00 p.m.) - Authorize submittal of proposed millage
July 14, 2023	Notification to Property Appraiser of proposed millage rate, roll back rate, and date, time, and place of 1st Public Hearing (form DR-420) (F.S. 200.065(2)(b))
August 1, 2023	Submission of Tax Collector's budget request to the State DOR and the BCC (F.S. 195.087(2))
August 14, 2023	Property Appraiser - final budget amendments from DOR (F.S. 195.087(1)(a))
August 22, 2023	Board meeting to approve requests of Tax Collector to order tax roll to be extended prior to completion of Value Adjustment Board Hearings
September 1, 2023	Submission of departmental Highlights, Accomplishments, and Emerging Issues
September 7, 2023	First Public Hearing (5:05 p.m.) - Adopt proposed millage and amended tentative budget (F.S. 200.065(2)(c))
September 21, 2023	Publication of newspaper advertisements of Second Public Hearing and Budget Summary Statement (F.S. 129.03(3)(b); 200.065(2)(d) and (3))
September 26, 2023	Second Public Hearing (5:05 p.m.) - Adopt final millage and budget (F.S. 200.065(2)(d))
September 29, 2023	Submission of approved millage levy resolution and budget to Property Appraiser, Tax Collector, and DOR (F.S. 200.065(4)) and Certification of Compliance submitted to DOR (F.S. 200.068 DR-487)
October 1, 2023	Post tentative budget to County's website at least 2 days before hearing and within 30 days after adoption.
October 1, 2023	Beginning of new fiscal year
December 18, 2023	Submission of Budget Documents to the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award Program

- This is a sample budget calendar for Palm Beach County
- This is published in our Budget Instructions Manual (BIM) in February
- Dates don't change much from year to year
- Reminder to departments of the different due dates for the entire budget process

# Palm Beach County Budget Process





# Palm Beach County Strategic Priorities

- In November/December we meet with the Board to determine our strategic priorities for the upcoming fiscal year
- Departments work with our Strategic Planning Division to develop performance measures that relate to the Board's strategic priorities
- In January/February, departments develop their budget based on these performance measures



# Palm Beach County Budget Process

- In February/March, departments enter their budget requests into our budgeting software
- Departments that are part of the Capital Improvement Program (CIP) also enter their requests
- The Budget Division closes both systems mid-late March



- In March/April, the Budget Division reviews the departmental budget submissions
- The Budget Division estimates property value increases based on history and market conditions and calculates our budget shortfall
- This is presented to our Management Team in May where they make adjustments to departmental budget requests and try to balance the budget

# June 1 - Property Value Estimates

- The PA delivers an estimate of the total assessed value of nonexempt property for the current year to each TA in the county.
- TA's use this estimate as a budget planning tool
- Used in meetings and workshops with key participants in the budget process
- Palm Beach County uses these property values to true up the budget originally created based on our own internal estimates to present a balanced budget to the Board later in June

# July 1

- On or before July 1 the PA provides the TA with the Property Values – Palm Beach County uses these values to include any Board directives from the June Budget Workshop and keep a balanced budget and places any increases/decreases from the June 1 estimates in reserves
- In July, an agenda item is taken to the Board during a regular Board meeting to set the maximum millage rate to be communicated on the TRIM Notice
- This becomes the Tentative Budget, and any changes to the Budget after this item must be done as a budget amendment





# August

- Take a breath this month!
- Prepare any amendments needed as a result of changes to what was presented to the Board in July
- Work on the documents to be presented at the Public Hearings

Take  
A DEEP  
breath

# September - Public Hearings

2

TAs are required to hold two public hearings during the process in order to adopt a final millage rate and budget



Hearings must be Monday – Friday after 5:00 pm or anytime on Saturday

**NO SUNDAY HEARINGS!**



Both hearings must be advertised



The County cannot hold its hearing on the same day as the School Board – they get first choice

No other TA can use the same dates as the School Board or the County (except multi county agencies) – County gets second choice

# At The Public Hearings



- The first substantive issue to be discussed should be the percentage increase in millage over the rolled back rate and the reasons the tax revenues are increasing
- Taxpayers MUST be provided an opportunity to ask questions and provide comments during the hearing - before any measures are adopted
- The TA must adopt the millage rate before adopting the budget and these must be done in separate votes
- Before adopting the millage resolution, each TA must publicly read:
  - Name of the Taxing Authority
  - Rolled Back Rate
  - Percentage increase over the Rolled Back Rate
  - Millage rate to be levied
- It is helpful to provide a script for the hearings so there are no mistakes

# After the Final Hearing

Budget is adopted, but you aren't done yet!

The TA must certify the millage rate to the PA and provide certified copies of the Millage and Budget Resolutions to both the PA and the TC – this must be completed within 3 days

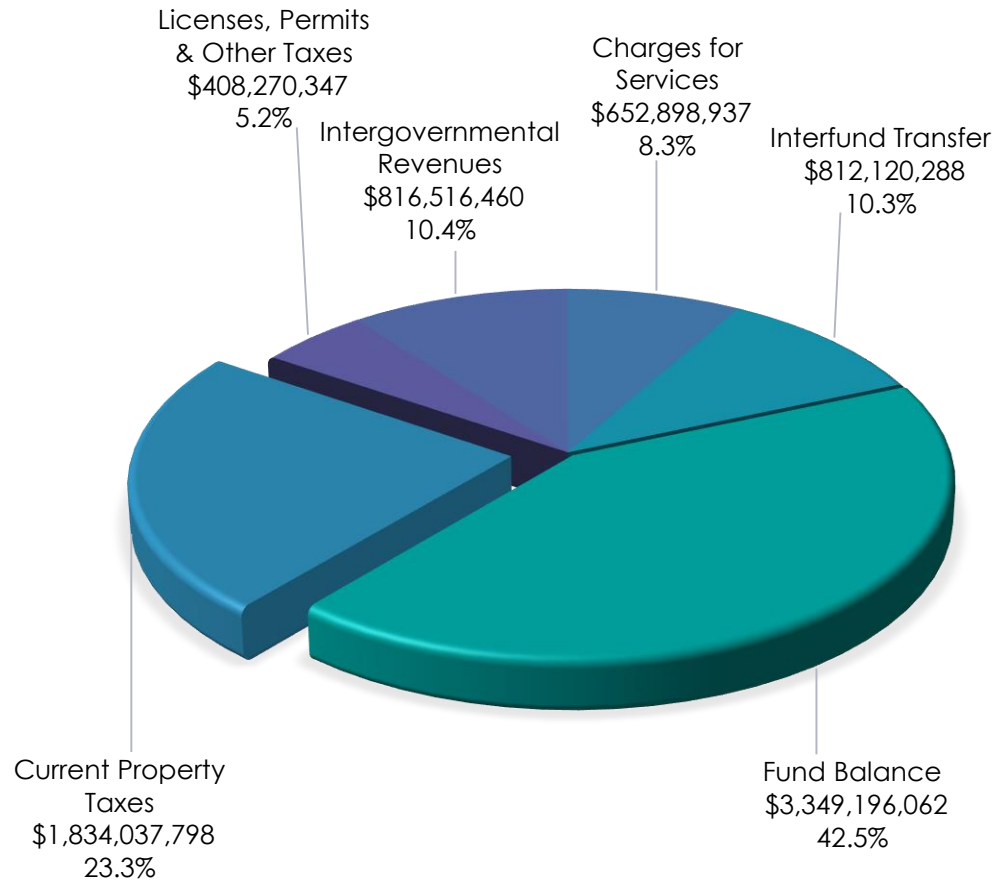
The TA must also submit the TRIM compliance package to the DOR within 30 days



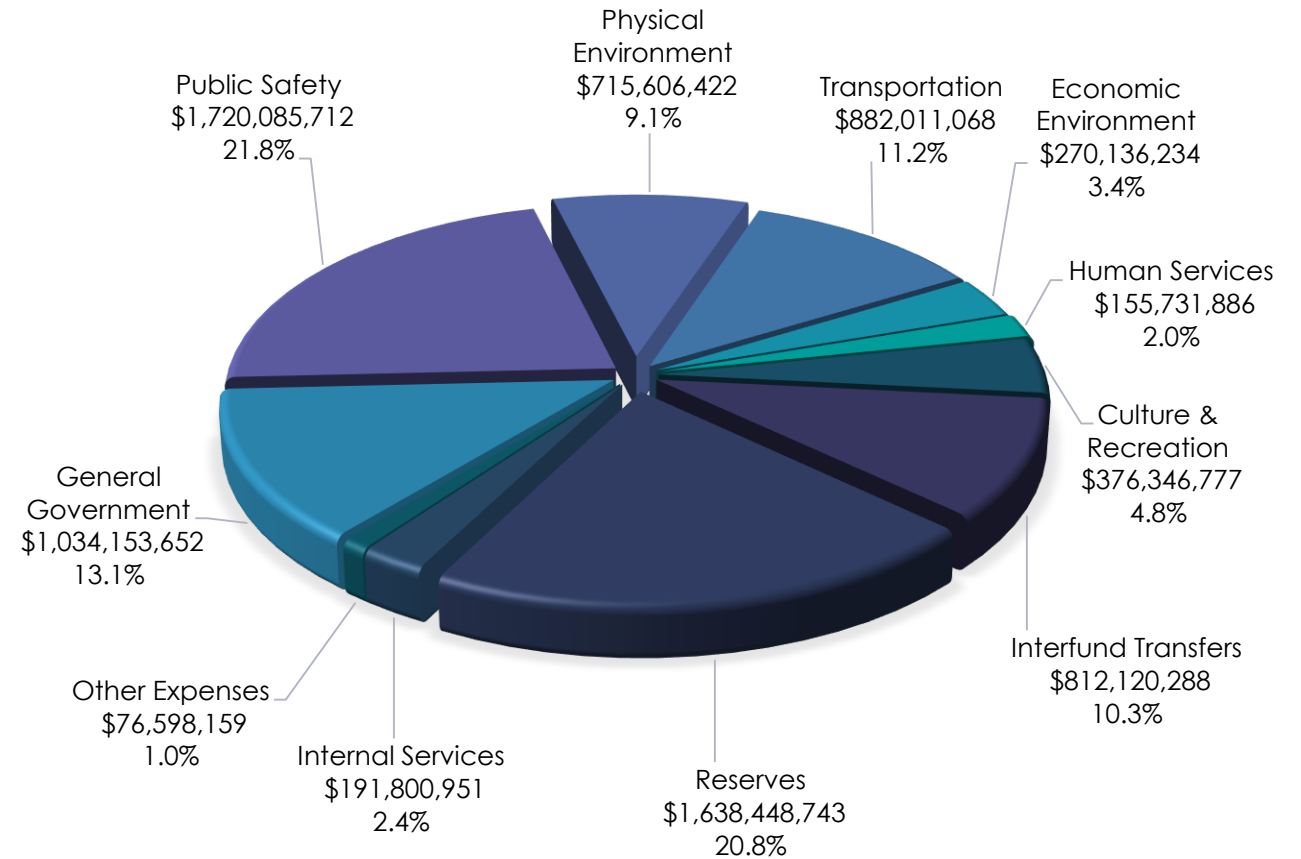


# Palm Beach County FY 2024 Budget - \$7,873,039,892

## Revenues



## Expenditures



# GFOA Distinguished Budget Presentation Award

The County has received this award every year since 1986



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**Palm Beach County Board of County Commissioners  
Florida**

For the Fiscal Year Beginning

**October 01, 2022**

*Christopher P. Morrill*

Executive Director



# TRIM Process



# Governing Rules and Statutes



## Chapter 200 Florida Statutes

- Definitions and general provisions
- Duty of Board
- Method of fixing millage
- New tax units
- Compliance/Certification
- Notice of property taxes
- Limitations of Millage
- Referendums



## Rule 12D-17 of the Florida Administrative Code

- Scope
- Definitions
- Compliance
- Instructions
- Certification
- Violations
- Withholding of Funds
- Computation of Time
- Tax Roll Approval



# Why So Specific???



Accountability

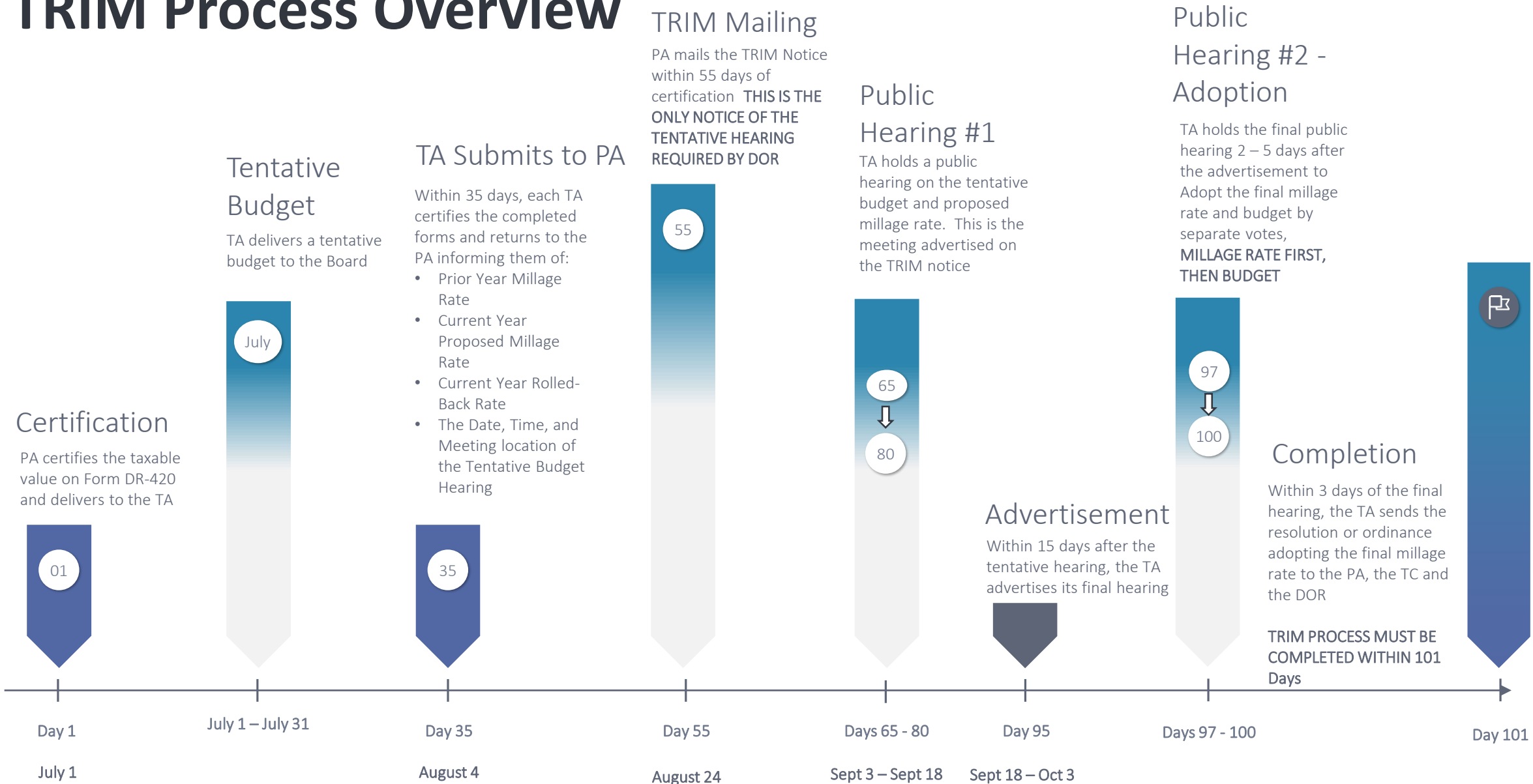


Transparency

Engagement



# TRIM Process Overview



# Definitions

Three Values Assigned to Each Property by the PA:

- Just Value – market value of a piece of real estate
- Assessed Value – the dollar value assigned to a piece of real estate for property tax purposes
- Taxable Value – Assessed value minus any exemptions



Millage Rate – the tax rate used to calculate ad valorem (property tax). It represents the amount per every \$1,000 of taxable value

Example:

Millage Rate	4.5000
x Taxable Value	<u>\$325,000</u>
	\$1,462,500
Divide by 1,000	\$1,462.50

# Definitions

Teal Houses are existing



Black Houses are additions



- Proposed Millage – Millage rate necessary to fund the proposed budget (July Millage Rate)
- Tentative Millage – Proposed millage adopted at the initial TRIM Hearing
- Final Millage – Millage adopted at the final budget hearing

- Rolled Back Rate – the tax rate that will generate the same amount of property tax as the prior year, less allowances for new construction, additions, deletions, annexations, and improvements increasing value by at least 100% and tangible personal property value in excess of 115% of the previous year's value







# Forms

DR-420

Certification of Taxable Value

DR-420DEBT

If TA has a voted debt  
service millage

DR-420TIF

If TA has a Community  
Redevelopment Area

DR-420MM-P

Preliminary to calculate the  
maximum millage rate that  
can be levied, and the  
minimum vote required to  
pass it

DR-420MM

Maximum millage rate  
calculation final disclosure

DR-487V

Vote record for final  
adoption of millage levy

DR-487

Certification of  
compliance

# July 1 – Day 1 of TRIM Process



- PA certifies the taxable value, certification of voted debt millage and tax increment adjustment worksheets (if CRA exists) and delivers to each taxing authority (DR-420, DR-420DEBT, DR-420TIF)
- TA uses this certified taxable value to present a tentative budget to the Board – this must happen during the month of July
- At this meeting, the Board sets the maximum millage to be levied at the Public Hearings in September

# DR-420



## CERTIFICATION OF TAXABLE VALUE

Reset Form Print Form  
 DR-420  
 R. 5/12  
 Rule 12D-16.002  
 Florida Administrative Code  
 Effective 11/12

Year : 2023		County : PALM BEACH	
Principal Authority : Palm Beach County		Taxing Authority : Palm Beach County	
<b>SECTION I : COMPLETED BY PROPERTY APPRAISER</b>			
1.	Current year taxable value of real property for operating purposes	\$ 277,264,646,820	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 12,827,607,184	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 189,829,753	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$ 290,282,083,757	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 4,364,312,043	(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)	\$ 285,917,771,714	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$ 254,716,099,718	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Number 13	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Number 5	(9)
<b>Property Appraiser Certification</b>		I certify the taxable values above are correct to the best of my knowledge.	
<b>SIGN HERE</b>	Signature of Property Appraiser:	Date : 6/27/2023 9:31 AM	
	Electronically Certified by Property Appraiser		
<b>SECTION II : COMPLETED BY TAXING AUTHORITY</b>			
If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-			
10.	Prior year operating millage levy (If prior year millage was adjusted then use adjusted millage from Form DR-422)	4.7150 per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000)	\$ 1,200,986,410	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (Sum of either Lines 6c or Line 7a for all DR-420TIF forms)	\$ 61,242,788	(12)
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Line 12)	\$ 1,139,743,622	(13)
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all DR-420TIF forms)	\$ 15,064,505,096	(14)
15.	Adjusted current year taxable value (Line 6 minus Line 14)	\$ 270,853,266,618	(15)
16.	Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000)	4.2080 per \$1000	(16)
17.	Current year proposed operating millage rate	4.5000 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000)	\$ 1,306,269,377	(18)

Continued on page 2

PA Completes Section I – Certifies Initial Values

TA Completes Section II – Prior year millage rate, rolled-back rate, proposed millage rate, calculates percentage change in rolled-back rate, enters tentative budget hearing and returns completed form within 35 days of certification

DR-420  
 R. 5/12  
 Page 2

19.	TYPE of principal authority (check one)	<input checked="" type="checkbox"/> County <input type="checkbox"/> Independent Special District	(19)
		<input type="checkbox"/> Municipality <input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority <input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU <input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(21)
<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>		<b>STOP</b>	<b>STOP HERE - SIGN AND SUBMIT</b>
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. (The sum of Line 13 from all DR-420 forms)	\$ 1,594,966,802	(22)
23.	Current year aggregate rolled-back rate (Line 22 divided by Line 15, multiplied by 1,000)	5.8887 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes (Line 4 multiplied by Line 23, divided by 1,000)	\$ 1,709,384,107	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. (The sum of Line 18 from all DR-420 forms)	\$ 1,826,920,617	(25)
26.	Current year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied by 1,000)	6.2936 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate (Line 26 divided by Line 23, minus 1, multiplied by 100)	6.88 %	(27)
<b>First public budget hearing</b>		Date : 9/7/2023	Time : 5:05 PM EST
		Place : Robert Weisman Governmental Center, 6th Floor Commission Chambers, 301 North Olive Avenue, West Palm Beach, FL 33411	
<b>SIGN HERE</b>	<b>Taxing Authority Certification</b>		
	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 : 7/12/2023 4:07 PM
	Electronically Certified by Taxing Authority		
	Title : Verdenia C. Baker, County Administrator		Contact Name and Contact Title : Lisa Master, Budget Director
Mailing Address : PO Box 1989		Physical Address : 301 North Olive Avenue	
City, State, Zip : West Palm Beach, FL 33401		Phone Number : 5613552587	Fax Number : 5616567130

Instructions on page 3

# DR-420DEBT



## CERTIFICATION OF VOTED DEBT MILLAGE

Reset Form    Print Form

DR-420DEBT  
R. 6/10  
Rule 12D-16.002  
Florida Administrative Code  
Effective 11/12

Year : 2023		County : PALM BEACH	
Principal Authority : Palm Beach County		Taxing Authority : Palm Beach County	
Levy Description : 28.7M GO 10,Partl Refndng Parks GO 03/05			
<b>SECTION I: COMPLETED BY PROPERTY APPRAISER</b>			
1.	Current year taxable value of real property for operating purposes	\$ 277,434,583,335	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 12,867,476,037	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 189,829,753	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$ 290,491,889,125	(4)
SIGN HERE	<b>Property Appraiser Certification</b> I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser : Electronically Certified by Property Appraiser		Date : 6/27/2023 9:31 AM
<b>SECTION II: COMPLETED BY TAXING AUTHORITY</b>			
5.	Current year proposed voted debt millage rate	0.0066 per \$1,000	(5)
6.	Current year proposed millage voted for 2 years or less under s. 9(b) Article VII, State Constitution	0.0000 per \$1,000	(6)
S I G N  H E R E	<b>Taxing Authority Certification</b> I certify the proposed millages and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority		Date : 7/12/2023 4:07 PM
	Title : Verdenia C. Baker, County Administrator	Contact Name and Contact Title : Lisa Master, Budget Director	
	Mailing Address : PO Box 1989	Physical Address : 301 North Olive Avenue	
	City, State, Zip : West Palm Beach, FL 33401	Phone Number : 5613552587	Fax Number : 5616567130

### INSTRUCTIONS

Property appraisers must complete and sign Section I of this form with the DR-420, *Certification of Taxable Value*, and DR-420S, *Certification of School Taxable Value*, and provide it to all taxing authorities levying a

- Voted debt service millage levied under Section 12, Article VII of the State Constitution or
- Millage voted for two years or less under s. 9(b), Article VII of the State Constitution

#### Section I: Property Appraiser

Use a separate DR-420DEBT for each voted debt service millage that is levied by a taxing authority. The property appraiser should check the Yes box on Line 9 of DR-420, *Certification of Taxable Value*, or Line 8 of DR-420S, *Certification of School Taxable Value*. The property appraiser should provide the levy description and complete Section I, Lines 1 through 4 of this form, for each voted debt service millage levied.

Enter only taxable values that apply to the voted debt service millage indicated.

Sign, date, and forward the form to the taxing authority with the DR-420.

#### Section II: Taxing Authority

Each taxing authority levying a voted debt service millage requiring this form must provide the proposed voted debt millage rate on Line 5.

If a DR-420DEBT wasn't received for any

- Voted debt service millages or
- Millages voted for two years or less

contact the property appraiser as soon as possible and request a DR-420DEBT.

Sign, date, and return the form to your property appraiser with the DR-420 or DR-420S.

All TRIM forms for taxing authorities are available on our website at <http://dor.myflorida.com/dor/property/trim>

PA Completes Section I – Certifies Initial Values

TA Completes Section II – Completes either line 5 or line 6 and returns completed form within 35 days of certification

# DR-420TIF



## TAX INCREMENT ADJUSTMENT WORKSHEET

DR-420TIF  
R. 6/10  
Rule 12D-16.002  
Florida Administrative Code  
Effective 11/12

Reset Form    Print Form

Year : 2023		County : PALM BEACH	
Principal Authority : Palm Beach County		Taxing Authority : Palm Beach County	
Community Redevelopment Area : Westgate		Base Year : 1990	
<b>SECTION I : COMPLETED BY PROPERTY APPRAISER</b>			
1.	Current year taxable value in the tax increment area	\$ 718,535,963	(1)
2.	Base year taxable value in the tax increment area	\$ 190,169,267	(2)
3.	Current year tax increment value <i>(Line 1 minus Line 2)</i>	\$ 528,366,696	(3)
4.	Prior year Final taxable value in the tax increment area	\$ 638,483,576	(4)
5.	Prior year tax increment value <i>(Line 4 minus Line 2)</i>	\$ 448,314,309	(5)
<b>SIGN HERE</b>	<b>Property Appraiser Certification</b> I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser : Electronically Certified by Property Appraiser		Date : 6/27/2023 9:31 AM
	<b>SECTION II: COMPLETED BY TAXING AUTHORITY</b> Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.		
6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:			
6a.	Enter the proportion on which the payment is based.	95.00 %	(6a)
6b.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 6a)</i> <i>If value is zero or less than zero, then enter zero on Line 6b</i>	\$ 501,948,361	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	\$ 2,008,112	(6c)
7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:			
7a.	Amount of payment to redevelopment trust fund in prior year	\$ 0	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10	0.0000 per \$1,000	(7b)
7c.	Taxes levied on prior year tax increment value <i>(Line 5 multiplied by Line 7b, divided by 1,000)</i>	\$ 0	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value <i>(Line 7a divided by Line 7c, multiplied by 100)</i>	0.00 %	(7d)
7e.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 7d)</i> <i>If value is zero or less than zero, then enter zero on Line 7e</i>	\$ 0	(7e)
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b> I certify the calculations, millages and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer : Electronically Certified By Taxing Authority		Date : 7/12/2023 4:07 PM
	Title : Verdenia C. Baker, County Administrator	Contact Name and Contact Title : Lisa Master, Budget Director	
	Mailing Address : PO Box 1989	Physical Address : 301 North Olive Avenue	
	City, State, Zip : West Palm Beach, FL 33401	Phone Number : 5613552587	Fax Number : 5616567130

PA Completes Section I – Certifies Initial Values

TA Completes Section II – Completes either line 6 or line 7 and returns completed form within 35 days of certification



# DR-420MM-P



## MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM-P  
R. 5/12  
Rule 12D-16.002  
Florida Administrative Code  
Effective 11/12

Reset Form Print Form

Year: <b>2023</b>		County: PALM BEACH	
Principal Authority : Palm Beach County		Taxing Authority: Palm Beach County	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No (1)
<p><b>IF YES, STOP STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.</b></p>			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	4.2080	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from 2022 Form DR-420MM, Line 13	4.5124	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	4.7150	per \$1,000 (4)
<p><b>If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.</b></p>			
<p><b>Adjust rolled-back rate based on prior year majority-vote maximum millage rate</b></p>			
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$	0 (5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$	0 (6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$	0 (7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$	0 (8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	0 (9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	0.0000	per \$1,000 (10)
<p><b>Calculate maximum millage levy</b></p>			
11.	Rollled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	4.2080	per \$1,000 (11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)	1.0284	(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	4.3275	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	4.7603	per \$1,000 (14)
15.	Current year proposed millage rate	4.5000	per \$1,000 (15)
16.	<p><b>Minimum vote required to levy proposed millage:</b> (Check one)</p> <p><input type="checkbox"/> a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. <b>Enter Line 13 on Line 17.</b></p> <p><input checked="" type="checkbox"/> b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. <b>Enter Line 15 on Line 17.</b></p> <p><input type="checkbox"/> c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. <b>Enter Line 15 on Line 17.</b></p> <p><input type="checkbox"/> d. Referendum: The maximum millage rate is equal to the proposed rate. <b>Enter Line 15 on Line 17.</b></p>		
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16)	4.5000	per \$1,000 (17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$	290,282,083,757 (18)

Continued on page 2

## Line 25 determines compliance with maximum millage laws

Taxing Authority : Palm Beach County		DR-420MM-P R. 5/12 Page 2
19.	Current year proposed taxes (Line 15 multiplied by Line 18, divided by 1,000)	\$ 1,306,269,377 (19)
20.	Total taxes levied at the maximum millage rate (Line 17 multiplied by Line 18, divided by 1,000)	\$ 1,306,269,377 (20)
<p><b>DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP STOP HERE. SIGN AND SUBMIT.</b></p>		
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. (The sum of all Lines 19 from each district's Form DR-420MM-P)	\$ 520,651,240 (21)
22.	Total current year proposed taxes (Line 19 plus Line 21)	\$ 1,826,920,617 (22)
<p><b>Total Maximum Taxes</b></p>		
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage (The sum of all Lines 20 from each district's Form DR-420MM-P)	\$ 527,024,012 (23)
24.	Total taxes at maximum millage rate (Line 20 plus Line 23)	\$ 1,833,293,389 (24)
<p><b>Total Maximum Versus Total Taxes Levied</b></p>		
25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO (25)
SIGNATURE HERE	<p><b>Taxing Authority Certification</b></p> <p>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.</p>	
	Signature of Chief Administrative Officer:	Date:
	Electronically Certified by Taxing Authority	7/12/2023 4:07 PM
	Title: Verdenia C. Baker, County Administrator	Contact Name and Contact Title: Lisa Master, Budget Director
	Mailing Address: PO Box 1989	Physical Address: 301 North Olive Avenue
City, State, Zip: West Palm Beach, FL 33401	Phone Number: 5613552587	Fax Number: 5616567130

TA Enters Current Year Proposed Millage Rate

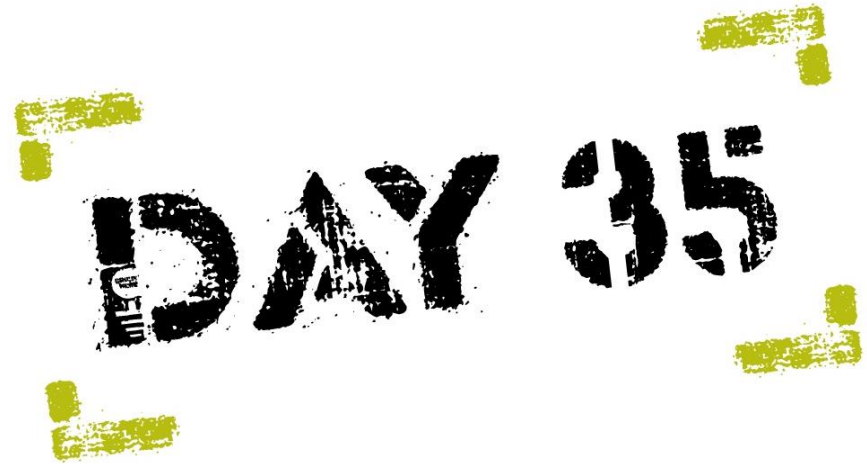
The millage rate determines the type of vote needed to adopt

Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.

# Days 35 - 55

## August 4 – Via DR-420 Forms

- Within 35 days of certification of value, TA certifies all forms back to the PA and informs them of the following:
  - Prior Year Millage Rate
  - Current Year Proposed Millage Rate – From the July Board Meeting
  - Current Year Rolled-Back Rate
  - Date, Time and Location of the Tentative Budget Hearing



## August 24

- By Day 55, the PA mails the TRIM notice
- TRIM notice includes information on each taxpayer's proposed levy and the information on the Tentative Budget Hearing
- **THIS IS THE ONLY NOTICE OF THE TENTATIVE BUDGET HEARING REQUIRED BY DOR!**

**2023 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS**

Real Estate Parcel ID: 00-00-00-00-000-0000			<b>DO NOT PAY</b> THIS IS NOT A BILL			The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.				
Legal Description: SAMPLE ESTATES LT 00										
<b>COLUMN 1</b> Your Property Taxes Last Year			<b>COLUMN 2</b> Your Property Taxes This Year if no budget change is made			<b>COLUMN 3</b> Your Property Taxes This Year if proposed budget change is made			See <a href="http://www.pbcgov.org/papa">www.pbcgov.org/papa</a> for public hearing updates	
<b>Taxing Authority</b> *Dependent Special Districts			Taxable Value			Taxable Value			A public hearing on the proposed taxes and budget will be held at the locations and dates below.	
*Dependent Special Districts			Millage Rate	Millage Rate	Millage Rate	Millage Rate	Millage Rate	Millage Rate		
Tax Amount			Tax Amount	Tax Amount	Tax Amount	Tax Amount	Tax Amount	Tax Amount		
<b>COUNTY</b>										
County Operating			250,000	259,000	259,000	259,000	259,000	259,000	9/07 5:05 PM (561) 355-3996	
County Debt			250,000	259,000	259,000	259,000	259,000	259,000	301 N Olive Ave 6th Fl WPB 33401	
* Fire/Rescue			250,000	259,000	259,000	259,000	259,000	259,000		
* Library Operating			250,000	259,000	259,000	259,000	259,000	259,000		
* Library Debt			250,000	259,000	259,000	259,000	259,000	259,000		
<b>PUBLIC SCHOOLS</b>										
By State Law			275,000	284,000	284,000	284,000	284,000	284,000	9/06 5:05 PM (561) 434-8837	
By Local Board			275,000	284,000	284,000	284,000	284,000	284,000	3300 Forest Hill Blvd WPB 33406	
<b>MUNICIPALITY</b>										
Royal Palm Beach Operating			250,000	259,000	259,000	259,000	259,000	259,000	9/14 6:30 PM (561)790-5113	
<b>INDEPENDENT SPECIAL DISTRICTS</b>										
So. Fla. Water Mgmt. Basin			250,000	259,000	259,000	259,000	259,000	259,000	9/14 5:15 PM (561) 686-8800	
So. Fla. Water Mgmt. Dist.			250,000	259,000	259,000	259,000	259,000	259,000	3301 Gun Club Rd B-1 Bldg WPB 33406	
Everglades Construction			250,000	259,000	259,000	259,000	259,000	259,000		
FL Inland Navigation District			250,000	259,000	259,000	259,000	259,000	259,000	9/07 5:05 PM (561) 627-3386	
Children's Services Council			250,000	259,000	259,000	259,000	259,000	259,000	1707 NE Indian River Dr Jensen Bch	
Health Care District			250,000	259,000	259,000	259,000	259,000	259,000	9/11 5:01 PM (561) 740-7000	
									2300 High Ridge Rd BytnBch FL33426	
									9/13 5:15 PM (561) 659-1270	
									1515 N Flagler Dr Ste 101 WPB 33401	
<b>Total Millage Rate &amp; Tax Amount</b>			18.7581	16.6223	16.6223	18.3561	18.3561	18.3561	** SEE BELOW FOR EXPLANATION	
<b>COLUMN 1</b> "YOUR PROPERTY TAXES LAST YEAR"			<b>COLUMN 2</b> "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"			<b>COLUMN 3</b> "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"				
This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.			This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.			This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.				
<b>NON-AD VALOREM ASSESSMENT</b>										
<b>LEVYING AUTHORITY</b>		<b>PURPOSE OF ASSESSMENT</b>		<b>UNITS</b>		<b>RATE</b>		<b>ASSESSMENT</b>		<b>CONTACT NUMBER</b>
LAKE WORTH DRAINAGE DISTRICT		FLOOD PROTECTION/WATER SUPPLY		1		49.50		49.50		(561) 819-5479
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES		1		104.00		104.00		(561) 697-2700
<b>Total Non-Ad Valorem Assessment</b>								153.50		
Your final tax bill may contain Non-Ad Valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.										
<b>NOTE:</b> Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)										
<b>Non-Ad Valorem Assessments:</b> Non-Ad Valorem assessments are placed on this notice at the request of the respective local governing boards. Your Tax Collector will be including them in the November tax bill. For details on particular Non-Ad Valorem assessments, contact the levying authority shown in the Non-Ad Valorem Assessment section on this page.										

# Sample TRIM Notice

Tax Year 2023 – Fiscal Year 2024

# Public Hearings



The millage rate from the first public hearing is the tentative millage rate.



If the tentative millage rate is higher than the proposed rate on the TRIM notice, each taxpayer must be mailed a revised TRIM notice 10 to 15 days prior to the final hearing



**THIS MAILING WOULD BE AT THE TAXING AUTHORITY'S EXPENSE!**



The millage rate from the second public hearing is the final millage rate, and this rate may not exceed the tentative millage rate from the first public hearing



## **PUBLIC HEARING**

# **Day 65 – 80**

## **Public Hearing #1**

### **September 3 – September 18**

- TA holds a public hearing on the proposed millage rate and budget
- This was advertised on the TRIM notice
- The TA publicly announces the rolled-back rate and the proposed millage rate and adopts a tentative millage rate and budget



# Day 95 – Advertisements/Public Hearing #2

- September 19 – October 3  
Could be earlier than September 19, but not later than October 3
- Within 15 days after the Tentative Budget Hearing, the TA advertises its intent to adopt a final millage rate and budget
- Either a notice of proposed tax increase or a notice of budget hearing must advertise adjacent to a budget summary advertisement



# Which Advertisement Should I Choose?

## NOTICE OF BUDGET HEARING

The \_\_\_\_\_ has tentatively adopted  
a budget for (*fiscal year*)

A public hearing to make a FINAL DECISION on  
the budget AND TAXES will be held on:

(*Date*)

(*Time*)

at

(*Meeting Place*)

## NOTICE OF PROPOSED TAX INCREASE

The \_\_\_\_\_ (*name of taxing authority*) has tentatively adopted a measure to increase its property tax levy.

### Last year's property tax levy:

A. Initially proposed tax levy	\$ 47,969
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ 3,833
C. Actual property tax levy	\$ 44,136
<b>This year's proposed tax levy</b>	<b>\$ 49,740</b>

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

DATE:

TIME:

PLACE:

TOWN:

**A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.**

## Notice of Budget Hearing

- If you go to your rolled back rate – it is NOT a tax increase
- Must be adjacent to a budget summary
- Has no size requirement
- Do not deviate from this format or language

## Notice of Proposed Tax Increase (more requirements)

- If you don't go to your rolled back rate – it is a tax increase
- Must be adjacent to a budget summary
- Must be a full quarter page of the newspaper
- Headline no smaller than 18 point
- Show 100% of tax levies
- Do not deviate from this format or language

# Budget Summary Advertisement

- Must show each budget and the total of all budgets
- Must show proposed millage, balances, and reserves
- Must display the total of each classifications of receipts and expenditures
- Monies held in trust, agency, or internal service funds are excluded
- No size requirement
- Must include statement of increase in operating expenditures in bold and rounded to one decimal point

Example: Budget Summary Ad With Budget Increase

BUDGET SUMMARY								
Town of Florida - Current Fiscal Year								
*THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of taxing authority) ARE (percent rounded to one decimal) MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.								
General fund	5.6500							
Voted fund	1.0000							
ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
Taxes:	Millage per \$1000							
<b>Ad Valorem Taxes</b>	<b>5.6500</b>	<b>47,253</b>						47,253
<b>Ad Valorem Taxes</b>	<b>1.0000 (voted debt)</b>		<b>10,689</b>					10,689
Sales And Use Taxes	22,639		8,000					30,639
Charges For Services	13,603	3,313		9,467				26,383
Intergovernmental Revenue	28,982	5,620		20,895		23,685		79,182
Fines & Forfeitures	15,240							15,240
Miscellaneous Revenue	16,894	3,350		9,536			1,415	31,195
Licenses And Permits	15,357	4,667		12,350				32,374
Internal Service Charges	8,388	2,415					11,895	22,698
<b>TOTAL SOURCES</b>	<b>168,356</b>	<b>27,365</b>	<b>10,689</b>	<b>52,248</b>	<b>0</b>	<b>23,685</b>	<b>13,310</b>	<b>295,653</b>
Transfers In	2,235							2,235
Fund Balances/Reserves/Net Assets	75,675							75,675
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$246,266</b>	<b>\$27,365</b>	<b>\$10,689</b>	<b>\$52,248</b>	<b>0</b>	<b>\$23,685</b>	<b>\$13,310</b>	<b>\$373,563</b>
EXPENDITURES								
General Government	133,500	4,080		18,650				\$156,230
Public Safety	36,063	3,500		13,340				\$52,903
Physical Environment	13,660	200		3,514				\$17,374
Transportation	9,000	3,260		10,055				\$22,315
Debt Services	6,650		10,689					\$269,675
Human Services	17,765	15,325		3,450		23,685		\$60,225
Administrative Technology Services							13,310	\$13,310
<b>TOTAL EXPENDITURES</b>	<b>\$216,638</b>	<b>\$26,365</b>	<b>\$10,689</b>	<b>\$49,009</b>	<b>0</b>	<b>\$23,685</b>	<b>\$13,310</b>	<b>\$339,696</b>
Transfers Out				3,239				3,239
Fund Balances/Reserves/Net Assets	29,628	1,000						30,628
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$246,266</b>	<b>\$27,365</b>	<b>\$10,689</b>	<b>\$52,248</b>	<b>0</b>	<b>\$23,685</b>	<b>\$13,310</b>	<b>\$373,563</b>
<b>TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$246,266</b>	<b>\$27,365</b>	<b>\$10,689</b>	<b>\$52,248</b>	<b>0</b>	<b>\$23,685</b>	<b>\$13,310</b>	<b>\$373,563</b>

The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record.

\*Must show at least 95% Ad Valorem Proceeds for each millage\*

# Advertisements

48 • THURSDAY, SEPTEMBER 21, 2023 • THE PALM BEACH POST

## Canada-India rift widens over Sikh leader's death

SHRIMP BASKIN  
ASSOCIATED PRESS

**OTTAWA** — India on Wednesday advised its citizens to be careful before traveling to Canada in a rift between the two nations widened in the wake of Canada's decision that India may have been involved in the killing of a Sikh separatist leader in northern Ontario.

The foreign ministry in Ottawa issued an updated travel advisory, urging its citizens and especially those studying in the North American country to be cautious because of growing anti-Sikh activities and potential violence, including hate crimes.

India also said it would go to Ottawa to discuss the situation, "because there are particularly targeted Indian citizens and sections of the Indian community," the ministry said.

Officials said New Delhi, however, says it has no concrete evidence on security and risks, and is not in a diplomatic position after Canada's prime minister, Justin Trudeau, alleged that it was involved in the assassination of a Sikh-

independence advocate on the way to Jain.

Canada has yet to publicly acknowledge any involvement in the assassination of Hardeep Singh Nijjar, a Sikh leader in 2022. His death was linked to a series of events in Ontario, including an assassination attempt.

For years, India has said Nijjar, 46, a Canadian citizen born in India, was killed in Toronto, an allegation rejected by Indian officials.

The ministry regularly updates its travel advisory on terrorism, and India's government has India at the heart of the killing.

After Trudeau's announcement that Canada is investigating the killing, India's government has India at the heart of the killing.

The ministry regularly updates its travel advisory on terrorism, and India's government has India at the heart of the killing.

in Punjab, where Nijjar also up the ministry's investigation. The ministry's investigation also said Trudeau's administration is "looking into the case to determine whether there has been any involvement in the killing."

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Hardeep Singh Nijjar was president of the Sikh Youth Congress in Toronto, Ontario, when he was killed in a shooting in Toronto in 2022. He was the first Sikh leader to be killed in Canada since the 1980s. (AP Photo/Chris Wedel)

## Iran to US: Prove interest in renewing nuclear deal

JOHN M. LASKER  
ASSOCIATED PRESS

**UNITED STATES** — Iran's President Ebrahim Raisi said Tuesday that his country will engage up to eight "top-level" nuclear energy officials to help the United States "re-establish a credible dialogue" that it wants to return to the 2015 nuclear deal.

Addressing the annual high-level meeting of the U.N. General Assembly, Raisi said the Iranian withdrawal from the deal prompted U.S. government to see "an important response" to Iran's withdrawal of its commitments.

Then-President Donald Trump unilaterally pulled the U.S. out of the accord in 2018, leading to a series of nuclear energy talks in Vienna to try to restart the deal collapsed in August 2022.

Iran has long denied any nuclear weapons and continues to insist that its program is strictly for peaceful purposes — points that Raisi repeated Tuesday, telling the high-level meeting that "nuclear weapons have no place in the alternative dialogue and the military doctrine of the country."

But U.N. undersecretary-general for disarmament and international security, Alexander Dainoff, said it is possible to give assurances about the country's nuclear program. Raisi has previously warned that Tehran has enough enriched uranium for "several nuclear bombs" if it chose to build them.

The U.N. undersecretary also said Monday he asked to meet with the Iranian leader to help resolve "Tehran's issue" in the "nuclear dialogue" of the agency's negotiation. Raisi made no comment on

of the IAEA inspectors, but the European Union issued a statement last Tuesday saying its top diplomat, Jean-Luc Mélenchon, met with Raisi and raised the nuclear deal and the suspension as well as Iran's military activities in the region.

Iran's Foreign Minister Hossein Amir-Abdollahian, the UN said, would sign a letter to the UN Security Council to see several experienced nuclear inspectors and also request it to engage cooperation with the IAEA.

Raisi also said the Iranian government is open to military cooperation with the EU to stop the nuclear program.

Mexico's cabinet has said it has received military orders to invade the state of Chiapas in the south of the country.

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## Notice of Proposed Tax Increase

The Board of County Commissioners of Palm Beach County, Florida has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:		
A. Initially proposed tax levy		\$1,661,906,418
B. Less tax reductions due to Value Adjustment Board and other assessment changes		\$4,224,028
C. Actual property tax levy		\$1,657,682,390

This year's proposed tax levy	\$1,826,920,617
-------------------------------	-----------------

All concerned citizens are invited to attend a public hearing on the tax increase to be held on Tuesday, September 26, 2023, at 5:05 p.m. in the Jane M. Thompson Memorial Commission Chambers (6th Floor) of the Palm Beach County Robert Weissman Governmental Center, 301 North Olive Avenue, West Palm Beach, Florida.

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

Revenue Sources		2023-2024		2024-2025		2025-2026	
Source	Amount	Source	Amount	Source	Amount	Source	Amount
State	1,200,000,000	State	1,200,000,000	State	1,200,000,000	State	1,200,000,000
Federal	500,000,000	Federal	500,000,000	Federal	500,000,000	Federal	500,000,000
Local	200,000,000	Local	200,000,000	Local	200,000,000	Local	200,000,000
Other	100,000,000	Other	100,000,000	Other	100,000,000	Other	100,000,000
Total	2,000,000,000	Total	2,000,000,000	Total	2,000,000,000	Total	2,000,000,000

Within 15 days after the adoption of the tentative millage rate and budget, each TA is required to advertise its final public hearing



The final public hearing must take place 2 to 5 days after the advertisement is published in the newspaper



Advertisements must appear in a newspaper of general paid circulation in the county or in its geographically limited insert





# Advertisements – Best Practices

Budget Summary									
Palm Beach County Board of County Commissioners - Fiscal Year 2024									
*THE PROPOSED OPERATING BUDGET EXPENDITURES OF PALM BEACH COUNTY ARE 17.9% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES									
	General Fund	County Transportation Trust Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds		Total
<b>Estimated Revenues:</b>									
Current Property Taxes	\$ 1,306,269,377	\$ 0	\$ 520,651,240	\$ 7,117,181	\$ 0	\$ 0	\$ 0	\$	1,834,037,798
Licenses, Permits, & Other Taxes	128,202,100	8,875,000	168,450,257	0	50,655,789	236,490	0	\$	356,419,636
Intergovernmental Revenues	271,885,501	19,366,000	288,627,127	4,000,000	154,242,602	78,395,230	0	\$	816,516,460
Charges For Services	48,028,405	1,415,000	98,180,337	0	4,419,842	345,713,980	155,141,373	\$	652,898,937
Interest Earnings & Other Misc.	-60,659,568	4,870,880	-19,667,062	8,453,526	49,516,741	57,337,737	9,520,864	\$	49,373,118
Interfund Transfers	3,953,945	26,809,554	192,337,733	68,686,569	164,350,105	355,982,382	0	\$	812,120,288
<b>Total Revenue</b>	<b>\$ 1,697,679,760</b>	<b>\$ 61,336,434</b>	<b>\$ 1,248,579,632</b>	<b>\$ 88,257,276</b>	<b>\$ 423,185,079</b>	<b>\$ 837,665,819</b>	<b>\$ 164,662,237</b>	<b>\$</b>	<b>\$ 4,521,366,237</b>
Debt Proceeds	0	0	2,477,593	0	0	0	0	\$	2,477,593
<b>Total Revenue &amp; Other</b>	<b>\$ 1,697,679,760</b>	<b>\$ 61,336,434</b>	<b>\$ 1,251,057,225</b>	<b>\$ 88,257,276</b>	<b>\$ 423,185,079</b>	<b>\$ 837,665,819</b>	<b>\$ 164,662,237</b>	<b>\$</b>	<b>\$ 4,523,843,830</b>
<b>Financing Sources</b>	<b>\$ 1,697,679,760</b>	<b>\$ 61,336,434</b>	<b>\$ 1,251,057,225</b>	<b>\$ 88,257,276</b>	<b>\$ 423,185,079</b>	<b>\$ 837,665,819</b>	<b>\$ 164,662,237</b>	<b>\$</b>	<b>\$ 4,523,843,830</b>
Balances Beginning of Year	459,568,337	0	435,732,408	1,394,864	1,751,980,073	604,503,804	96,016,576	\$	3,349,196,062
<b>Total Estimated Revenues, Other Financing Sources and Balances</b>	<b>\$ 2,157,248,097</b>	<b>\$ 61,336,434</b>	<b>\$ 1,686,789,633</b>	<b>\$ 89,652,140</b>	<b>\$ 2,175,165,152</b>	<b>\$ 1,442,169,623</b>	<b>\$ 260,678,813</b>	<b>\$</b>	<b>\$ 7,873,039,892</b>
<b>Expenditures, Uses &amp; Reserves:</b>									
General Governmental Services	\$ 290,614,718	\$ 0	\$ 125,106,830	\$ 0	\$ 618,432,104	\$ 0	\$ 0	\$	1,034,153,652
Public Safety	937,013,768	0	538,730,770	0	244,341,174	0	0	\$	1,720,085,712
Physical Environment	17,739,263	0	24,875,624	0	57,587,661	615,403,874	0	\$	715,606,422
Transportation	4,235,000	61,269,234	195,792,278	0	342,636,458	278,078,098	0	\$	882,011,068
Economic Environment	70,145,258	0	196,079,107	0	3,911,869	0	0	\$	270,136,234
Human Services	97,959,337	0	38,658,289	0	19,114,260	0	0	\$	155,731,886

## • What to do:

- Select the appropriate advertisement for the public hearing
- Request a review of your proposed advertisements from the Florida DOR
- Put everything in writing to your newspaper editor
- Get a PROOF of all advertisements before publication – still check when the newspaper published
- Be aware of the newspaper's advertisement deadlines

## • What not to do:

- Place advertisements in the legal or classified section
- Deviate from the language and format specified in Florida Statute 200.065
- Allow creative or graphic design changes
- Combine advertisements
- Cannot be accompanied, preceded, or followed by advertisements or notices that conflict with or contradict



# Advertisements – What Could Go Wrong?

- DOR has great templates in the TRIM manual – use them
- If you have a template that achieved compliance in the past, it is best to start with that
- Attend TRIM training every year to stay on top of any changes and read the TRIM Manual every year
- Don't forget your proof of publication affidavits – you will need them for your compliance submission

**Me: What could possibly go wrong today?**

**My anxiety:**



If your newspaper makes an error:

- You can get a letter from them stating so to provide to DOR
- If you have time, you can request the newspaper to re-run your ad
- It is always best to get a newspaper and check the hard copy

If you make an error, call DOR (once you stop crying)

# At the Final Public Hearing



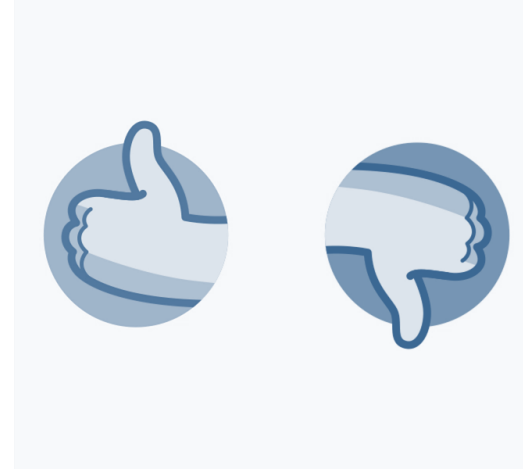
## Maximum Millage

Recall the calculation on the DR-420MM-P for the type of vote you need to adopt your millage



## Separate Votes

You must vote on the millage rate first and the budget second – must be separate actions



## Record Votes

Record the yay or nay vote of each Board member – you need this for compliance!



## Resolution or Ordinance

The millage rate and budget must be adopted by a resolution or ordinance

# Vote to Adopt – Resolution/Ordinance

- The final resolution or ordinance must include:

- Name of the Taxing Authority
- Rolled Back Rate
- Percentage increase over rolled back rate
- Adopted millage rate

- The final resolution or ordinance will be come part of your package for COMPLIANCE!

RESOLUTION NO. R-2023-1401

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, TO LEVY A MILLAGE RATE FOR FISCAL YEAR 2024 IN EXCESS OF THE ROLLED BACK RATE FOR THE COUNTYWIDE FUNDS.

WHEREAS, an estimate of expenses and revenues for the fiscal year beginning October 1, 2023 and ending on September 30, 2024, has been prepared and the County has otherwise complied with all requirements of law, and

WHEREAS, the millage rate to be levied in the various funds for Palm Beach County is as follows:

FUND	2024 ROLLED BACK RATE	2024 ADOPTED RATE	INCREASE ABOVE ROLLED BACK RATE	
			MILLAGE	PERCENT
General Fund	4.2080	4.5000	0.2920	6.94%
NON-VOTED TOTAL	4.2080	4.5000	0.2920	6.94%
\$28,700,000 GO 10 DS, Ref Part 25M Parks GO 03/05 \$28,035,000 GO Refunding Waterfront Access 2014				.0066 .0122
BOARD OF COUNTY COMMISSIONERS COUNTYWIDE			4.5188	

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that the millage hereinabove set forth is hereby levied.

The foregoing Resolution was offered by Commissioner Marino who moved its adoption. The motion was seconded by Commissioner Barnett and upon being put to a vote, the vote was as follows:

Commissioner MARIA G. MARINO	- Aye
Commissioner GREGG K. WEISS	- Aye
Commissioner MICHAEL A. BARNETT	- Aye
Commissioner MARCI WOODWARD	- Aye
Commissioner MARIA SACHS	- Aye
Commissioner SARA BAXTER	- Aye
Commissioner MACK BERNARD	- Aye

The Mayor thereupon declared the Resolution duly passed and adopted this 26th day of September, 2023.

PALM BEACH COUNTY, FLORIDA, BY ITS BOARD OF COUNTY COMMISSIONERS

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

By:   
County Attorney

ATTEST: Joseph Abruzzo  
Clerk of the Circuit Court & Comptroller

By:   
Deputy Clerk

STATE OF FLORIDA, COUNTY OF PALM BEACH  
I, JOSEPH ABRUZZO, Clerk of the Circuit Court & Comptroller certify this to be a true and correct copy of the original filed in my office on SEP 26 2023 dated at West Palm Beach, FL.  
By:   
Deputy Clerk



# DR-420MM

Line 25 determines compliance with maximum millage laws

Reset Form    Print Form

DR-420MM  
R. 5/12  
Rule 12D-16.002  
Florida Administrative Code  
Effective 11/12

**MAXIMUM MILLAGE LEVY CALCULATION  
FINAL DISCLOSURE**  
For municipal governments, counties, and special districts

Year: **2023**    County: **PALM BEACH**

Principal Authority: **Palm Beach County**    Taxing Authority: **Palm Beach County**

1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?     Yes     No    (1)

**IF YES, STOP STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.**

2. Current year rolled-back rate from Current Year Form DR-420, Line 16    4.2080    per \$1,000    (2)

3. Prior year maximum millage rate with a majority vote from 2022, Form DR-420MM, Line 13    4.5124    per \$1,000    (3)

4. Prior year operating millage rate from Current Year Form DR-420, Line 10    4.7150    per \$1,000    (4)

**If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.**

**Adjust rolled-back rate based on prior year majority-vote maximum millage rate**

5. Prior year final gross taxable value from Current Year Form DR-420, Line 7    \$    0    (5)

6. Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)    \$    0    (6)

7. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12    \$    0    (7)

8. Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)    \$    0    (8)

9. Adjusted current year taxable value from Current Year form DR-420 Line 15    \$    0    (9)

10. Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)    0.0000    per \$1,000    (10)

**Calculate maximum millage levy**

11. Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)    4.2080    per \$1,000    (11)

12. Adjustment for change in per capita Florida personal income (See Line 12 Instructions)    1.0284    (12)

13. Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)    4.3275    per \$1,000    (13)

14. Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)    4.7603    per \$1,000    (14)

15. Current year adopted millage rate    4.5000    per \$1,000    (15)

16. Minimum vote required to levy adopted millage: (Check one)

a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.

b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to adopted rate. Enter Line 15 on Line 17.

c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.

d. Referendum: The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.

17. This selection on Line 16 allows a maximum millage rate of    4.5000    per \$1,000    (17)

18. Current year gross taxable value from Current Year Form DR-420, Line 4    \$    290,282,083,757    (18)

Continued on page 2

Taxing Authority: \_\_\_\_\_ DR-420MM R. 5/12 Page 2

19. Current year adopted taxes (Line 15 multiplied by Line 18, divided by 1,000).    \$    1,306,269,377    (19)

20. Total taxes levied at the maximum millage rate (Line 17 multiplied by Line 18, divided by 1,000).    \$    1,306,269,377    (20)

**DEPENDENT SPECIAL DISTRICTS AND MSTUS STOP STOP HERE. SIGN AND SUBMIT.**

21. Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage. (The sum of all Lines 19 from each district's Form DR-420MM)    \$    520,651,240    (21)

22. Total current year adopted taxes (Line 19 plus Line 21).    \$    1,826,920,617    (22)

**Total Maximum Taxes**

23. Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage (The sum of all Lines 20 from each district's Form DR-420MM).    \$    527,024,012    (23)

24. Total taxes at maximum millage rate (Line 20 plus Line 23).    \$    1,833,293,389    (24)

**Total Maximum Versus Total Taxes Levied**

25. Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)     YES     NO    (25)

**SIGNATURE**

**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: 9/27/2023 3:03 PM

Electronically Certified by Taxing Authority

Title: Verdenia C. Baker, County Administrator    Contact Name and Contact Title: Lisa Master, Budget Director

Mailing Address: PO Box 1989    Physical Address: 301 North Olive Avenue

City, State, Zip: West Palm Beach, FL 33401    Phone Number: 5613552587    Fax Number: 5616567130

**Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.**

TA Enters Current Year Proposed Millage Rate

The millage rate determines the type of vote needed to adopt

Instructions on page 3

# DR-487V



## VOTE RECORD FOR FINAL ADOPTION OF MILLAGE LEVY

Section 200.065 (5), Florida Statutes

Reset Form

Print Form

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 : 2023	County : PALM BEACH
Principal Authority : Palm Beach County	Taxing Authority : Palm Beach County

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. Maria G. Marino	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Gregg K. Weiss	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Michael A. Barnett	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Marci Woodward	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Maria Sachs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Sara Baxter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Mack Bernard	<input checked="" 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>Attach additional sheets, if necessary.</b>	<b>FINAL VOTE TOTALS :</b>	7	0

<b>S I G N A T U R E</b>	<b>Taxing Authority Certification</b>	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 :	
	Electronically Certified by Taxing Authority	9/27/2023 3:03 PM	
	Title : Verdenia C. Baker, County Administrator	Contact Name and Contact Title: Lisa Master, Budget Director	
	Mailing Address : PO Box 1989	Physical Address 301 North Olive Avenue	
City, State, Zip West Palm Beach, FL 33401	Phone Number : 5613552587	Fax Number : 5616567130	

**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://dor.myflorida.com/dor/property/trim>

One vote record must be filled out per millage levied, if the votes are the same for all millages levied, there is a checkbox that allows you to enter the votes one time for all millages






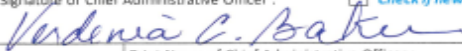
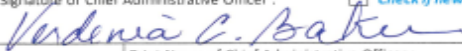
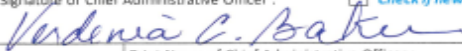
# Within 3 days after the final hearing

The TA is required to send the resolution adopting the final millage rate to the PA, the TC, and the DOR. Receipt of the resolution of the final millage rate by the PA is the official notice that the taxing authority has adopted a final millage rate.



# Compliance (DR-487)

- You will need:
  - Proof of publication for all newspaper advertisements
  - Ordinance or resolution
    - Adopting the final millage
    - Adopting the final budget
    - Minutes or indication of order of adoption
  - ENTIRE PAGE(s) from the newspaper for all advertisements
    - Notice of proposed tax increase or budget hearing
    - Notice of tax impact
    - Budget summary advertisement
- Must submit within 30 Days of the Final Hearing

 <b>CERTIFICATION OF COMPLIANCE</b> Chapter 200, Florida Statutes and Sections 218.23 and 218.63, Florida Statutes <input checked="" type="checkbox"/> Check if E-TRIM Participant		DR-487 R. 06/22 Rule 12D-16.002 Florida Administrative Code Effective 06/22 Page 1 of 2										
FISCAL YEAR : 2023-2024      County : Palm Beach <input type="checkbox"/> Check if new address												
Taxing Authority : Palm Beach County Mailing Address : P.O. Box 19889 West Palm Beach, FL 33401 Physical Address : 301 North Olive Avenue		Taxing authorities must file Form DR-487 with the required attachments within 30 days of the final hearing. Send completed TRIM Compliance packages by: <b>Mail</b> <b>Certified Mail or Overnight Delivery</b> Florida Department of Revenue      Florida Department of Revenue Property Tax Oversight – TRIM Section      Property Tax Oversight – TRIM Section P.O. Box 3000      2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, FL 32315-3000      Tallahassee, FL 32399-0214										
City, State, Zip : West Palm Beach, FL 33401 Date of Final Hearing : 09/26/2023		Trim package submission email address: <a href="mailto:ptotrimpackages@floridarevenue.com">ptotrimpackages@floridarevenue.com</a>										
<table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <b>All Taxing Authorities, Except School Districts</b>                      E-TRIM Participants only need to submit items 1-3 WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:  <input checked="" type="checkbox"/> 1. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.)  <input checked="" type="checkbox"/> 2. Ordinance or Resolution:                      a. Adopting the final millage rate, with percent change of rolled-back rate shown and                      b. Adopting the final budget, indicating order of adoption.  <b>DO NOT SEND ENTIRE BUDGET.</b>  <input checked="" type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements                      a. Budget Summary Advertisement.                      b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.                      c. COUNTIES ONLY: DR-529, Notice - Tax Impact of the Value Adjustment Board, within 30 days of completion.  <input type="checkbox"/> 4. Copy of DR-420, Certification of Taxable Value, include DR-420TIF, Tax Increment Adjustment Worksheet and DR-420DEBT, Certification of Voted Debt Millage, if applicable.  <input type="checkbox"/> 5. DR-420MM, Maximum Millage Levy Calculation Final Disclosure.  <input type="checkbox"/> 6. DR-487V, Vote Record for Final Adoption of Millage Levy.  <input type="checkbox"/> 7. DR-422, Certification of Final Taxable Value,** and DR-422DEBT Certification of Final Voted Debt Millage, if applicable.                      *[See Rule 12D-17.004(2)(a), F.A.C.]                 </td> <td style="width: 50%; vertical-align: top;"> <b>School Districts</b>                      E-TRIM Participants only need to submit items 1-4 WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:  <input type="checkbox"/> 1. ESE 524, Millage Resolution.  <input type="checkbox"/> 2. Resolution or Ordinance Adopting Budget, indicating order of adoption.  <input type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements:                      a. Budget Summary Advertisement.                      b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.                      c. Notice of Tax for School Capital Outlay.                      d. 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<b>All Taxing Authorities, Except School Districts</b> E-TRIM Participants only need to submit items 1-3 WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with: <input checked="" type="checkbox"/> 1. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.) <input checked="" type="checkbox"/> 2. Ordinance or Resolution: a. Adopting the final millage rate, with percent change of rolled-back rate shown and b. Adopting the final budget, indicating order of adoption. <b>DO NOT SEND ENTIRE BUDGET.</b> <input checked="" type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. COUNTIES ONLY: DR-529, Notice - Tax Impact of the Value Adjustment Board, within 30 days of completion. <input type="checkbox"/> 4. Copy of DR-420, Certification of Taxable Value, include DR-420TIF, Tax Increment Adjustment Worksheet and DR-420DEBT, Certification of Voted Debt Millage, if applicable. <input type="checkbox"/> 5. DR-420MM, Maximum Millage Levy Calculation Final Disclosure. <input type="checkbox"/> 6. DR-487V, Vote Record for Final Adoption of Millage Levy. <input type="checkbox"/> 7. DR-422, Certification of Final Taxable Value,** and DR-422DEBT Certification of Final Voted Debt Millage, if applicable. *[See Rule 12D-17.004(2)(a), F.A.C.]	<b>School Districts</b> E-TRIM Participants only need to submit items 1-4 WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with: <input type="checkbox"/> 1. ESE 524, Millage Resolution. <input type="checkbox"/> 2. Resolution or Ordinance Adopting Budget, indicating order of adoption. <input type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements: a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. Notice of Tax for School Capital Outlay. d. Amended Notice of Tax for School Capital Outlay. <input type="checkbox"/> 4. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.) <input type="checkbox"/> 5. Copy of DR-420S, Certification of School Taxable Value and DR-420DEBT, Certification of Voted Debt Millage, if applicable. <input type="checkbox"/> 6. DR-422, Certification of Final Taxable Value** and DR-422DEBT, Certification of Final Voted Debt Millage, if applicable. *[See Rule 12D-17.004(2)(b), F.A.C.]											
<p><b>**If you have not received Form DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. If you do not include all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F.S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63, F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.</b></p>												
<table border="1" style="width: 100%;"> <tr> <td colspan="2"> <b>Taxing Authority Certification</b>      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.                 </td> </tr> <tr> <td style="width: 50%;">                     Signature of Chief Administrative Officer : <input checked="" type="checkbox"/> Check if new contact   </td> <td style="width: 50%;">                     Date : 09/27/2023                 </td> </tr> <tr> <td> <input type="checkbox"/> Mr. <input checked="" type="checkbox"/> Ms. Print Name of Chief Administrative Officer : Verdenia C. Baker                 </td> <td>                     Title : County Administrator                 </td> </tr> <tr> <td>                     Contact Name and Contact Title : <input type="checkbox"/> Check if new contact                      Lisa Master, Budget Director                 </td> <td>                     E-mail Address : lmaster@pbcgov.org                 </td> </tr> <tr> <td>                     Phone Number : (561) 355-2587                 </td> <td>                     Fax Number : (561) 656-7130                 </td> </tr> </table>			<b>Taxing Authority Certification</b> 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 : <input checked="" type="checkbox"/> Check if new contact 	Date : 09/27/2023	<input type="checkbox"/> Mr. <input checked="" type="checkbox"/> Ms. Print Name of Chief Administrative Officer : Verdenia C. Baker	Title : County Administrator	Contact Name and Contact Title : <input type="checkbox"/> Check if new contact Lisa Master, Budget Director	E-mail Address : lmaster@pbcgov.org	Phone Number : (561) 355-2587	Fax Number : (561) 656-7130
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Phone Number : (561) 355-2587	Fax Number : (561) 656-7130											

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

# Top Infractions and Violations (2022)

1. Incorrect verbiage in the advertisement
2. Tax levy incorrect/percent increase incorrect
3. Percent increase over the rolled back rate not shown/incorrect
4. Late package
5. Ad valorem proceeds not shown or incorrect



# Other Infractions and Violations (2022)

- Millage not shown/incorrect
- Wrong size advertisement
- Advertisements not adjacent
- Final Hearing incorrect (2-5 Days)
- Advertisement combined
- Published incorrect advertisement
- Budget adopted before millage/Can't tell the order
- Budget not balanced
- Balances and reserves not shown





## Why Does It Matter?

The consequences of noncompliance include the loss of state revenue sharing funds and the loss of ad valorem revenues in excess of the rolled back rate





# Certification – Extension of the Tax Roll

The PA will send a final certification to each TA prior to the extension of the tax roll.  
The taxing authority has 3 days to certify the final millage to the PA.



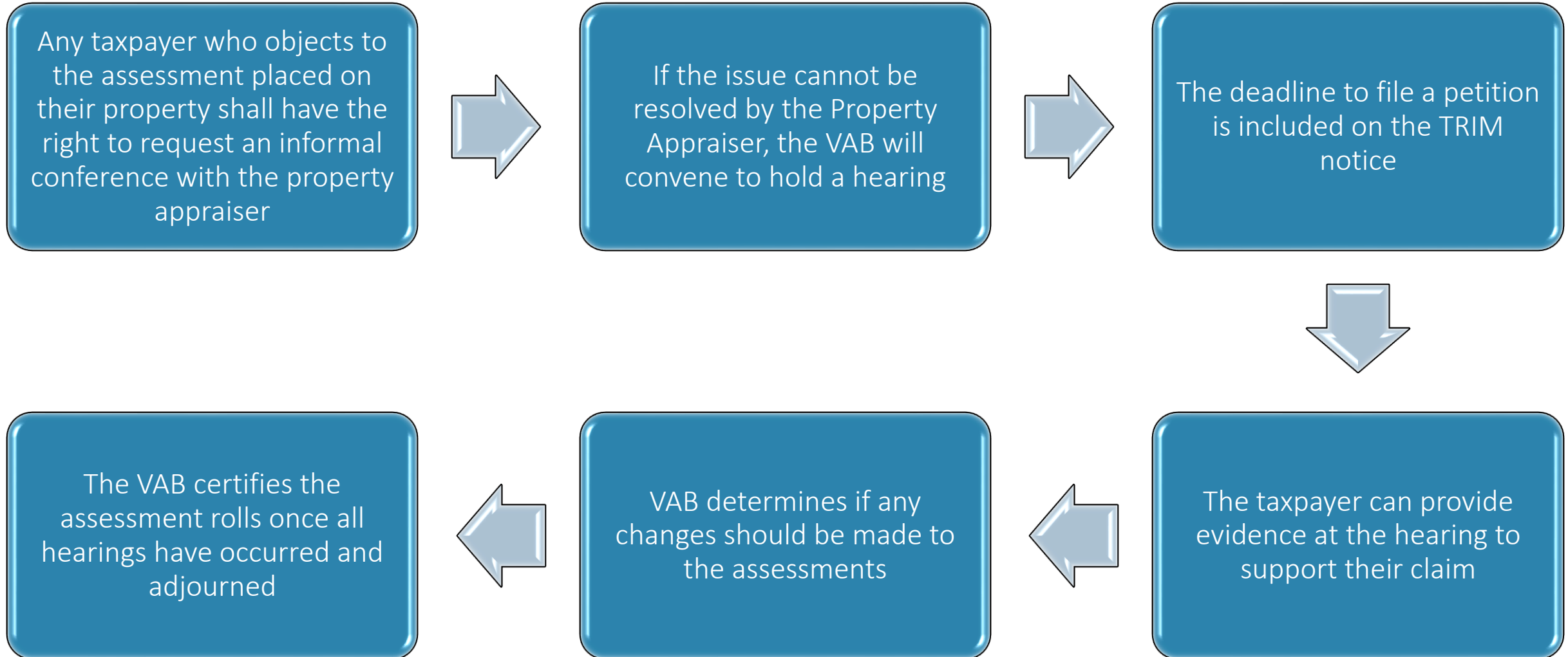
# Value Adjustment Board

The purpose of the Value Adjustment Board (VAB) is to provide taxpayers with a means to contest the valuation of real or tangible personal property

Rules established in Chapters 194 and 195, Florida Statutes and Rules 12D-9 and 12D-10 of the Florida Administrative Code



# Value Adjustment Board Process



# Value Adjustment Board

- The VAB hears appeals regarding:
  - Property value assessments
  - Denied exemptions or classifications
  - Ad valorem tax deferrals, portability decisions, and change of ownership or control
- The VAB must consist of two members of the County's Board of County Commissioners, one member of the School Board and two citizen members
- The Clerk of the Circuit Court & Comptroller for Palm Beach County or his designee serves as clerk to the VAB
- The VAB meets 30-60 days after mailing of the TRIM notice and remains in session until the Board has heard all petitions, complaints, appeals, and disputes



**NOTICE  
TAX IMPACT OF VALUE ADJUSTMENT BOARD**

PALM BEACH County Tax Year 2022

**Members of the Board**

Honorable MICHAEL BARNETT	Board of County Commissioners, District No. 3
Honorable MARCI WOODWARD	Board of County Commissioners, District No. 4
Honorable EDWIN FERGUSON	School Board, District No. 7
Citizen Member INELLA ODOM-WILLIAMS	Business owner within the school district
Citizen Member JOSHUA SMITH	Homestead property owner

The Value Adjustment Board (VAB) meets each year to hear petitions and make decisions relating to property tax assessments, exemptions, classifications, and tax deferrals.

**Summary of Year's Actions**

Type of Property	Number of Parcels					Reduction in County Taxable Value Due to Board Actions	Shift in Taxes Due to Board Actions
	Exemptions		Assessments*		Both Withdrawn or settled		
	Granted	Requested	Reduced	Requested			
Residential	1	135	263	2,588	896	\$ 59,645,470	\$ 872,650
Commercial	0	0	127	1,774	694	\$ 20,368,737	\$ 1,146,922
Industrial and miscellaneous	0	0	38	453	174	\$ 15,304,244	\$ 373,599
Agricultural or classified use	0	2	2	75	67	\$ 601,500	\$ 10,263
High-water recharge	0	0	0	0	0	\$ 0	\$ 0
Historic commercial or nonprofit	0	0	0	0	0	\$ 0	\$ 0
Business machinery and equipment	0	0	24	105	77	\$ 28,112,569	\$ 511,712
Vacant lots and acreage	0	0	12	253	146	\$ 620,089	\$ 14,935
<b>TOTALS</b>	<b>1</b>	<b>137</b>	<b>466</b>	<b>5,248</b>	<b>2,054</b>	<b>\$ 124,652,609</b>	<b>\$ 2,930,082</b>

All values should be county taxable values. School and other taxing authority values may differ.

\*Include transfer of assessment difference (portability) requests.

**If you have a question about these actions, contact the Chair or the Clerk of the Value Adjustment Board.**

Chair's name MICHAEL BARNETT	Phone (561) 355-2203	ext.
Clerk's name JOSEPH ABRUZZO	Phone (561) 355-6289	ext.

# After VAB

- After hearing all petitions, complaints, appeals, and disputes, the VAB will publish a Notice of Tax Impact of the Value Adjustment Board in the newspaper
- If this is completed after the TRIM Compliance deadline, the TA must certify compliance to the DOR within 30 days of the completion of the VAB Hearings



# Resources

## DOR Links

- DOR page for local government officials  
[https://floridarevenue.com/Pages/info\\_localgovt.aspx](https://floridarevenue.com/Pages/info_localgovt.aspx)
- DOR page for TRIM  
<https://floridarevenue.com/property/Pages/TRIM.aspx>
- DOR page for forms  
<https://floridarevenue.com/property/Pages/Forms.aspx>
- DOR page for VAB  
<https://floridarevenue.com/property/Pages/VAB.aspx>

## Contacts

- Lisa Master - Budget Director, Palm Beach County <  
[LMaster@pbcgov.org](mailto:LMaster@pbcgov.org)
- Liana Figueroa – Manager Board Services, Clerk of the  
Circuit Court & Comptroller Palm Beach County  
[LFigueroa@mypalmbeachclerk.com](mailto:LFigueroa@mypalmbeachclerk.com)
- Dino Maniotis – Tax Roll Coordinator, Palm Beach County  
Property Appraiser [DManioti@pbcgov.org](mailto:DManioti@pbcgov.org)



Questions?