

**Jackson County School Board
Recommended TRIM Timeline
FYE 6/30/12**

(Prepared by Kathy L. Sneads)

- July 1** Date of certification. Property Appraiser certifies to the school district the taxable value of its Jackson County jurisdiction. (Form DR420S) – TRIM DAY 1 (Friday)
- July 15** Tentative date for Department of Education millage certification – TRIM DAY 15 (Friday)
- July 19** Superintendent submits budget to school board for approval to advertise – TRIM DAY 19 (Tuesday)
REGULAR SCHOOL BOARD WORKSHOP & MEETING DATE
- July 24** The school district will advertise its intent to adopt the tentative millage rates and budget per TRIM requirements (*Jackson County Floridian*) – TRIM DAY 24 (SUNDAY)
- July 28** The school district will hold a public hearing on the tentative millage rates and budget – TRIM DAY 28 (THURSDAY)
- Hearing must be held after 5:00 pm (5:01 pm).
 - Should announce publicly the percent, if any, by which the millage rates exceed the rolled-back rate.
- Special meeting follows public hearing.
- Tentative **millage** must be adopted first by resolution.
 - Tentative **budget** must be adopted second by resolution.
- SPECIAL SCHOOL BOARD MEETING DATE**
- August 01** Submittal of completed Form DR 420S to Property Appraiser indicating:
- (a) Prior year millage rate.
 - (b) Current year proposed millage rate.
 - (c) Current year rolled-back rate.
 - (d) The date, time, and meeting place of the final budget hearing.
- TRIM DAY 32 (Monday)
- August 24** Property Appraiser will mail (or will have mailed) the Notice of Proposed Property Taxes – TRIM DAY 55 (Wednesday)
- Sept 15** The school district will hold a public hearing on the final millage rates and budget – TRIM DAY 77 (Thursday)
- Hearing must be held after 5:00 pm (5:01 pm).
 - School district will amend the tentatively adopted millage rates and budget, if needed, and announce publicly the percent, if any, by which the recomputed millage rates exceed the rolled-back rate.
- Special meeting follows public hearing.
- Final **millage** must be adopted first by resolution.
 - Final **budget** must be adopted second by resolution.
- REGULAR SCHOOL BOARD WORKSHOP DATE**
- Sept 16*** Resolution adopting final millage rate will be forwarded to the Property Appraiser and Tax Collector – TRIM DAY 78 (Friday)

***WITHIN 3 DAYS** after receipt of Certification of Final Taxable Value (Form DR 422) the school district certifies final millage to the Property Appraiser and Tax Collector.

WITHIN 30 DAYS OF FINAL HEARING the school district will certify compliance (Form DR 487) with the provisions of Florida Statutes related to TRIM compliance, Florida Department of Revenue.