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### **Requirements and Deadlines for TRIM Notice**

Following is a list of requirements, deadlines, and information required to place non-ad valorem assessments as districts on the TRIM notices and tax bills:

1. **By January 1<sup>st</sup>**, an adopted resolution which is authorized to impose non-Ad Valorem assessments. If the Property Appraiser, Tax Collector and local government agree, by March 1<sup>st</sup>.
2. Any questions, comments, concerns, or submissions regarding this process may be addressed to [PA-RollMgmt@miamidade.gov](mailto:PA-RollMgmt@miamidade.gov).
3. By **May 1<sup>st</sup>** a list of all eligible districts must be submitted to the PA's Office. The list must identify:
  - a. New districts for this year,
  - b. Existing districts from prior years that will remain, and
  - c. Any district that is to be removed for the current year.Based on the number of districts submitted, it may be required to assign new district numbers. The Property Appraiser's Information Services Division will notify you when the district numbers have been determined.
4. By **June 1<sup>st</sup>** (per FL Statutes) the Office of the Property Appraiser will provide roll files with folios in order to complete your roll submission.
5. By **June 11<sup>th</sup>** the district should submit the following two test files:
  - a. Rate file – containing district numbers and rates.
  - b. Folio file – containing folio numbers with district information.Note: these files have specific file formats and limits that must be adhered to (see attachment).
6. By **July 13<sup>th</sup>** all inserts should be submitted for review. The Office of the PA needs a copy of the inserts to help process TRIM groupings. Please check with your counsel to make sure the inserts comply with the following:
  - a. Must adhere to FL Statute 197.3632(4)(b).
  - b. List a schedule of all rates applicable.
  - c. Must describe the non-ad valorem assessment.
  - d. Must clearly identify appropriate contact name, phone, or email in the event citizens have question(s).

- e. Must use regular copy paper (8½ x 11 10M) in order to contain the postal cost.
- f. Limited to one (1) page printed on front and back.
- g. In the case of a CDD the insert **must** include:  
In addition to what has been stated above the amount of debt, how the debt is allocated among the properties, payoff date, contact name(s) and phone number(s).

7. By **July 17<sup>th</sup>** the district must provide the following:

- a. Final **folio and rate files** for the TRIM notices.
- b. Description of “Purpose of Assessment” as it will appear on the TRIM. As an example, “City of Miami Waste District”.
- c. Submit primary and emergency contact form (attached) to parties that can address questions the PA might have about the assessment.
- d. The format of the Folio file does not have a column for the assessment amount. The assessment will be calculated as a function of (rate x units).
- e. Upon request, arrangements will be made to facilitate the transfer of larger files that cannot be emailed.

8. By **July 23<sup>rd</sup>**:

- a. Finalized inserts need to be delivered by the jurisdiction to the mailing vendor for stuffing. Inserts are **not** to be folded as our mailing vendor will take care of this.
- b. The jurisdiction must make arrangements to print **one insert per folio**. Please print at least 3% extra which may be used as surplus.
- c. Printer/Mailing vendor information:

**ArrowMail**

9825 NW 17th Street, Miami, FL. 33172

Attention: Patrick Riboul [patrickr@arrowmailservice.com](mailto:patrickr@arrowmailservice.com) 305.591.0024, or  
Ivan Vargas [ivanv@arrowmailservice.com](mailto:ivanv@arrowmailservice.com) 305.591.0024

9. By **August 24<sup>th</sup>** TRIM notices will be in the mail.

10. By **September 15<sup>th</sup>** (per FL Statutes), the final roll that will appear on the Tax Bill is due to the Property Appraiser’s Office. This is similar to 7a above. Miami-Dade County Districts have until September 25<sup>th</sup>.

11. After **November 1<sup>st</sup>**, municipalities that require making corrections can contact the PA roll support team for logon credentials and for further instructions. **Please note that the only corrections allowed at this time are reductions to the unit count.**

**12. PLEASE REFER TO THE FLORIDA STATUTES FOR THE FULL REQUIREMENTS**

Additionally, you are required to meet all the deadlines and requirements set forth in Sections 197.363, 197.3631, 197.3632, 197.3632(4)(a), and 197.3632(4)(a), of the Florida Statutes, which in part require that:

- a. A local government shall adopt a non-Ad Valorem assessment roll at a public hearing held between January 1<sup>st</sup> and September 15<sup>th</sup> if:
  1. The non-Ad Valorem assessment is levied for the first time;
  2. The non-Ad Valorem assessment is increased beyond the maximum rate authorized by law or judicial decree at the time of initial imposition;
  3. The local government's boundaries have changed, unless all newly affected property owners have provided written consent for such assessment to the local governing board; or
  4. There is a change in the purpose for such assessment or in the use of the revenue generated by such assessment.
- b. The resolution shall clearly state its intent to use the uniform method of collecting such assessment. The local government shall publish notice of its intent to use the uniform method for collecting such assessment as follows: weekly in a newspaper of general circulation within each county contained in the boundaries of the local government for four (4) consecutive weeks preceding the hearing;
- c. The resolution shall state the need for the levy and shall include a legal description of the boundaries of the real property subject to the levy. If the resolution is adopted, the local government board shall send a copy of it by U. S. mail to the Property Appraiser, Tax Collector and Florida Department of Revenue by January 10<sup>th</sup> or, if the Property Appraiser, Tax Collector and local government agree, by March 10<sup>th</sup>.
- d. A local governing board shall enter into a written agreement with the Property Appraiser and Tax Collector providing reimbursement of necessary administrative costs incurred under this section.
- e. The local government shall notice by mail to each person owning property subject to the assessment and shall include information such as purpose of the assessment, amount to be levied, unit of measure, total revenue to be collected, etc. see **197.3632(4)(b)**.

**Failure to meet any of these deadlines and/or Florida Statute requirements may result in the non-Ad Valorem assessments not appearing on the TRIM Notices or Tax Bills.**

If you have questions or need further information please contact us at:

[PA-RollMgmt@miamidade.gov](mailto:PA-RollMgmt@miamidade.gov)

## Quick Reference

1. Please address any questions, comments, concerns to:  
Ramon Padron, Tax Roll Coordinator 305.375.4414  
Darren Ondarza, Tax Roll Support 305.375.4796  
Jose Nodarse, Chief, Information Services Division 305.375.4105  
email us at [PA-RollMgmt@miamidade.gov](mailto:PA-RollMgmt@miamidade.gov).
2. By **January 1<sup>st</sup>**, an adopted resolution authorizing non-Ad Valorem assessments.
3. By **May 1<sup>st</sup>**, provide a list of all eligible districts.
4. By **June 1<sup>st</sup>** the PA will provide the roll file with folios for your roll submission.
5. By **June 11<sup>th</sup>** the jurisdiction must submit test files.
6. By **July 13<sup>th</sup>** and not later, all inserts must be submitted for review and approval.
7. By **July 17<sup>th</sup>** the jurisdiction must provide final Folio files, assessment purpose, and contact information.
8. By **July 23<sup>rd</sup>** the PA will advise you the date to deliver your inserts to the mailing vendor.
9. Printer/Mailing vendor information:  
ArrowMail  
9825 NW 17th Street  
Miami, FL. 33172  
Attention: Patrick Riboul    patrickr@arrowmailservice.com    305.591.0024, or  
Ivan Vargas    ivanv@arrowmailservice.com    305.591.0024
10. By **August 24<sup>th</sup>** (per FL Statutes), TRIM will be in the mail.
11. By **September 15<sup>th</sup>** (per FL Statutes), the final roll that will appear on the Tax Bill is due to the PA.
12. After **November 1<sup>st</sup>**, jurisdictions may make roll reductions to the units only.