

2014 TAX ROLL CALENDAR

- May 28 (Wed) Property Appraiser notifies taxing authorities of estimate of taxable value.
- July 1 (Tues) Property Appraiser submits Certification of Values to ad valorem taxing authorities, special assessment districts, and Department of Revenue.
- Aug 4 (Mon) Ad valorem taxing authorities to certify their roll-back rate, proposed millage rate, and time, date, and place of the first required public hearing via DOR's etrim application. Taxing authorities to certify proposed non-ad valorem rates to the Property Appraiser.
- Aug 12 (Tues) Property Appraiser begins to mail Proposed Property Tax Notices (Trim Notices).
- Aug 23 (Sat) Last day for Property Appraiser to mail TRIM Notices.
August 23 to September 17: Review and filing period to Value Adjustment Board.
- Sept 3 - 18 Ad valorem taxing authorities hold public hearings on tentative budget per Tax Notice.
- Within 15 days after adopting tentative budget, ad valorem taxing authorities advertise intent to adopt final millage rate and budget. Public hearing to be held 2 to 5 days after published advertisement, after 5 PM if not on Saturday, no Sunday hearings.
- 3 days after adoption of final millage rate, ad valorem taxing authorities deliver the Resolution or Ordinance adopting the final millage rate to Property Appraiser and Revenue Collector.
- (TBA) Majority vote of County Commission to extend Tax Roll and prepare tax bills prior to the completion of the 2014 Value Adjustment Board hearings.
- Oct 22 (Wed) Tax Roll certified to Revenue Collector except for Value Adjustment Board cases.

NOTE For deadlines regarding notification and public hearing on adoption of a new or amended non-ad valorem assessment roll, refer to F.S. 197.3632 (4)(a) and (b). If the TRIM Notice is utilized for the first-class notice, the non-ad valorem hearing **cannot be held prior to September 12th** in order for Property Appraiser to guarantee the 20-day notice requirement. Final adopted non-ad valorem rates to be certified to the Revenue Collector no later than September 15th.