



LAKE COUNTY PROPERTY APPRAISER

2017 TAX ROLL CALENDAR

The following are important tax roll dates and deadlines related to the preparation and certification of the 2017 Lake County tax roll. Some dates may be subject to change with or without notice. If you have questions, please contact Michael Prestridge, Chief Deputy, at 352-253-2153.

FEB / MARCH	VAB HOLDS FINAL MEETING FOLLOWING ALL 2016 HEARINGS (PA prepares DR-488 and DR-529 for meeting)
MARCH 01	Last day for taxing authorities to adopt Intent Resolution for any new non-ad valorem assessments LCPA to provide NAL test file to those taxing authorities utilizing the TRIM for non-ad valorem LCPA to update all VAB forms / letters on PA's website.
31	LCPA delivers Sales, NAL, and GIS map files to DOR (April 1 statutory deadline)
APRIL 01	Last day for taxing authorities to provide LCPA any new or changed CRAs
MAY 12	DEADLINE for TRIM test data files to Cathedral (ad valorem and non-ad valorem data files)
19	ALL LCPA cut-off (Complete all work in preparation of Best Estimate Letters)
29	LCPA delivers Best Estimate Letters to all taxing authorities (June 1 statutory deadline)
31	LCPA delivers Uniform Method of Collection (non-ad valorem) data files to taxing authorities (June 1 statutory deadline)
MAY-JUNE	LCPA BEGIN MAILING Exemption & AG denials (Once VAB can accept new petitions. July 1 statutory deadline)
JUNE 01	LAST DAY for taxing authorities to submit NEW ANNEXATIONS to LCPA (All annexations received after this date will be for the following year tax roll)
02	PRELIMINARY TAX ROLL cut-off (for all fieldwork & mapping split/combo)
09	PRELIMINARY TAX ROLL cut-off (for all exemptions. CAMA system shut down for all value & AG changes)
19-23	LCPA to upload and verify eTRIM data
26	CERTIFY and DELIVER PRELIMINARY TAX ROLL to DOR (July 1 statutory deadline) DELIVER 420'S to all taxing authorities (July 1 statutory deadline) MAIL remaining agricultural denials (July 1 statutory deadline)
30	LAST DAY to mail exemption denials (July 1 statutory deadline)
JULY 01	Official start of the DOR TRIM calendar (Day #1)
14	Anticipated date for tax roll approval from DOR
26	Anticipated date LCPA system will be up for value changes (with DOR Change Codes)
31	School Board 1st budget hearing Last day any owner denied HX/EX/AG application may file a VAB petition. (Owner must file 30 days from the date of letter. Last day to mail letters is 30 days from July 1. Sun-rolled to Mon July 31) (F.S. 196.151, 194.011(3)(2d)(1), 192.047(2))
AUG 03	DEADLINE (10am) for LIVE Non-Ad Valorem files to Cathedral for TRIM (For participating Taxing Authorities)
04	DEADLINE (noon) 420's must be returned to LCPA by all authorities (Day #35)
04	DEADLINE for TRIM Changes 5pm (for all departments; begin preparing TRIM file for Vendor)
07	LCPA eTRIM Acceptance of DR-420 Series Forms
08	TRIM file to Vendor 10am (subject to change)
18	MAIL TRIM NOTICES (date currently proposed and scheduled by TRIM vendor – subject to slight change by vendor) (Required by Day #55 of TRIM which is August 24 th)
21	TAX COLLECTOR prepares tax roll extension letter to BCC Chairman (per FS 197.323)
SEPT 08	LCPA mapping cut-off 2017 split / combos
11	School Board 2nd budget hearing
12	Lake County BCC 1st Budget Public Hearing VAB DEADLINE for property owners to file valuation petitions (25 Days from mailing of the TRIM)
15	TAXING AUTHORITY DEADLINE to provide non-ad valorem file to the Tax Collector VAB PREPARES DR-488P forms for Chairman to sign. (Signed and provide copy to PA by 30 th)
15	ALL LCPA cut-off (noon) 2017, 1st Final tax roll processing (CAMA system shut down for all value & AG changes)
26	Lake County BCC 2nd (Final) Budget Public Hearing LCPA eTRIM Certification of 422's to all Taxing Authorities
29	DEADLINE (5pm) for taxing authorities to certify 422's to the PA using eTRIM (certifying final millage) (Required within 3 days of delivery)
OCT 05	LCPA CERTIFIES 2017 TAX ROLL to the Tax Collector
NOV 01	DEADLINE for tax notices delivered by the Tax Collector