



# LAKE COUNTY PROPERTY APPRAISER

## 2018 TAX ROLL CALENDAR

The following are important tax roll dates and deadlines related to the preparation and certification of the 2018 Lake County tax roll. Some dates may be subject to slight change. Contact Michael Prestridge, Chief Deputy, at [mprestridge@lcpafl.org](mailto:mprestridge@lcpafl.org) with any questions.

<b>FEBRUARY</b>		<b>VAB holds final meeting following all 2017 hearings</b> (PA prepares DR-488 and DR-529 for meeting)
<b>MARCH</b>	<b>01</b>	<b>LAST DAY for taxing authorities to adopt Intent Resolution for any new non-ad valorem assessments</b>
	<b>01</b>	<b>LAST DAY for taxing authorities to contract with the PA for use of the TRIM notice for non-ad valorem assessments</b>
	<b>01</b>	<b>LAST DAY for taxing authorities to pass Ordinance/Resolution changing a CRA base year.</b>
	<b>01</b>	<b>LCPA to provide NAL test file to taxing authorities utilizing the TRIM for non-ad valorem</b>
	<b>01</b>	<b>LCPA to update all VAB forms/letters on PA's website.</b>
	<b>19-30</b>	<b>LCPA mapping shutdown for preparation of GIS map files to DOR</b>
	<b>30</b>	<b>LCPA delivers Sales, NAL, and GIS map files to DOR</b> (April 1 statutory deadline)
<b>APRIL</b>	<b>02</b>	<b>LAST DAY for taxing authorities to provide LCPA any new or changed CRA boundaries</b>
<b>MAY</b>	<b>11</b>	<b>DEADLINE to submit TRIM test data files to Property Appraiser</b> (ad valorem and non-ad valorem data files)
	<b>18</b>	<b>ALL LCPA cut-off</b> (Complete all work in preparation of Best Estimate Letters)
	<b>29</b>	<b>LCPA delivers Best Estimate Letters to all taxing authorities</b> (June 1 statutory deadline)
<b>MAY-JUNE</b>		<b>LCPA begin mailing Exemption &amp; AG denials</b> (Once VAB can accept new petitions. July 1 statutory deadline)
<b>JUNE</b>	<b>01</b>	<b>LAST DAY for taxing authorities to submit new annexations to LCPA</b> (Those received afterwards will be added to 2019 tax roll)
	<b>01</b>	<b>CUT OFF - PRELIMINARY Tax Roll</b> (for all fieldwork & mapping split/combos)
	<b>01</b>	<b>LCPA delivers Uniform Method of Collection (non-ad valorem) data files to taxing authorities</b> (June 1 statutory deadline)
	<b>08</b>	<b>CUT OFF PRELIMINARY Tax Roll</b> (for all exemptions. CAMA system shut down for all value & AG changes)
	<b>18-22</b>	<b>LCPA to upload and verify eTRIM data</b>
	<b>27</b>	<b>CERTIFY and DELIVER Preliminary Tax Roll to DOR</b> (July 1 statutory deadline)
	<b>27</b>	<b>DELIVER 420's to all taxing authority</b> (July 1 statutory deadline)
	<b>27</b>	<b>MAIL remaining agricultural denials</b> (July 1 statutory deadline)
	<b>29</b>	<b>LAST DAY to mail exemption denials</b> (July 1 statutory deadline)
<b>JULY</b>	<b>01</b>	<b>Official start of the DOR TRIM calendar</b> (Day #1)
	<b>01</b>	<b>PA to bill all non-ad valorem TRIM participants</b>
	<b>06</b>	<b>TAXING AUTHORITY SIGNOFF on test TRIM samples from non-ad valorem participants due to Property Appraiser by 3pm</b>
	<b>13</b>	<b>TOTAL ESTIMATED REVENUE due to LCPA from non-ad valorem TRIM participants</b>
	<b>16</b>	<b>Non-ad Valorem Generic Insert due to Cathedral – TRIM print-mail vendor</b>
	<b>20-27</b>	<b>Anticipated date for tax roll approval from DOR</b>
	<b>23</b>	<b>SCHOOL BOARD 1<sup>st</sup> budget hearing</b>
	<b>27</b>	<b>Anticipated date LCPA system will be up for value changes</b> (with DOR Change Codes)
	<b>30</b>	<b>VAB FILING DEADLINE for any owner denied Homestead/Agriculture/other exemption</b> (Owner must file 30 days from the date of letter. Last day to mail letters is July 1. ) (F.S. 196.151, 194.011(3)(2d)(1), 192.047(2))
<b>AUG</b>	<b>01</b>	<b>DEADLINE (10am) to submit LIVE Non-Ad Valorem files to Property Appraiser for TRIM</b> (For participating Taxing Authorities)
	<b>03</b>	<b>DEADLINE (noon) 420's must be returned to LCPA by all authorities</b> (No later than Day #35 which is the 4 <sup>th</sup> )
	<b>03</b>	<b>DEADLINE for TRIM Changes 5pm</b> (for all departments; begin preparing TRIM file for Vendor)
	<b>06</b>	<b>TRIM file to vendor 10am</b>
	<b>07</b>	<b>LCPA eTRIM Acceptance of DR-420 series</b>
	<b>13</b>	<b>TAXING AUTHORITY SIGNOFF on live TRIM samples from non-ad valorem participants due to Property Appraiser by 3pm</b>
	<b>17</b>	<b>MAIL TRIM NOTICES</b> (Required by Day #55 of TRIM which is August 24 <sup>th</sup> )
	<b>20</b>	<b>TAX COLLECTOR prepares tax roll extension letter to BCC Chairman</b> (per FS 197.323)
<b>SEPT</b>	<b>07</b>	<b>CUT OFF - LCPA MAPPING of all split/combos</b>
	<b>10</b>	<b>SCHOOL BOARD 2<sup>nd</sup> budget hearing</b>
	<b>11</b>	<b>LAKE COUNTY BCC 1<sup>st</sup> (Preliminary) Budget Public Hearing</b>
	<b>11</b>	<b>VAB DEADLINE for property owners to file valuation petitions</b> (25 Days from mailing of the TRIM)
	<b>14</b>	<b>VAB PREPARES DR-488P forms for chairman to sign.</b> (Signed and provide copy to PA by 30 <sup>th</sup> )
	<b>14</b>	<b>CUT OFF - ALL LCPA (noon) for 1<sup>st</sup> Final Tax Roll processing</b> (CAMA system shut down for all value & AG changes)
	<b>15</b>	<b>TAXING AUTHORITY DEADLINE to provide non-ad valorem file to the Tax Collector</b>
	<b>25</b>	<b>LAKE COUNTY BCC 2<sup>nd</sup> (Final) Budget Public Hearing</b>
	<b>25</b>	<b>LCPA eTRIM Certification of 422's to all taxing authorities</b>
	<b>28</b>	<b>DEADLINE (5pm) for taxing authorities to certify 422's to PA (certifying final millage)</b> (Required within 3 days of delivery)
<b>OCT</b>	<b>05</b>	<b>LCPA CERTIFIES 2018 FINAL TAX ROLL to the Tax Collector</b>
<b>NOV</b>	<b>01</b>	<b>DEADLINE for tax notices to be mailed by the Tax Collector</b>