



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 with any questions.

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