



2019 Tax Roll Calendar

The following are important tax roll dates and deadlines related to the preparation and certification of the 2019 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 2018 hearings (PA prepares DR-488 and DR-529 for meeting) LCPA prepares 2018 2 nd Final Tax Roll
MARCH	01	TAXING AUTHORITY LAST DAY to adopt Intent Resolution for any new non-ad valorem assessment.
	01	TAXING AUTHORITY LAST DAY to contract with the PA for use of the TRIM notice for non-ad valorem assessments.
	01	TAXING AUTHORITY LAST DAY 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.
	18-29	LCPA mapping shutdown for preparation of GIS map files to DOR.
	29	LCPA delivers Sales, NAL, and GIS files to DOR. (April 1 statutory deadline)
APRIL	01	TAXING AUTHORITY LAST DAY to provide LCPA any new or changed CRA boundaries.
MAY	10	TAXING AUTHORITY DEADLINE to submit TRIM test data files to Property Appraiser. (non-ad valorem data files)
	16	LCPA Anticipated deadline date to submit TRIM test files to Cathedral (non-ad and ad valorem)
	17	LCPA CUT OFF - all departments. (Complete all work in preparation of Best Estimate Letters)
	31	LCPA delivers Best Estimate Letters to all taxing authorities. (June 1 statutory deadline)
	31	TAXING AUTHORITY LAST DAY to submit new annexations to LCPA. (Those received afterwards will be added to 2020 tax roll)
	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	03	LCPA CUT OFF - PRELIMINARY Tax Roll. (all fieldwork & mapping split/combo)
	07	LCPA CUT OFF - PRELIMINARY Tax Roll. (all exemptions. CAMA system shut down for all value & AG changes)
	26-21	LCPA to upload and verify eTRIM data.
	26	LCPA MAIL remaining agricultural denials. (July 1 statutory deadline)
	28	LCPA CERTIFY and DELIVER Preliminary Tax Roll to DOR. (July 1 statutory deadline)
	28	LCPA DELIVER 420's to all taxing authorities. (July 1 statutory deadline)
	28	LCPA LAST DAY to mail exemption denials. (July 1 statutory deadline)
JULY	01	Official start of the DOR TRIM calendar. (Day #1)
	01	TAXING AUTHORITY DEADLINE to submit TOTAL ESTIMATED REVENUE to LCPA. (from non-ad valorem TRIM participants)
	08	TAXING AUTHORITY SIGNOFF on test TRIM samples from non-ad valorem participants due to Property Appraiser by 3pm.
	08	LCPA Non-ad Valorem Generic Insert due to Cathedral. LCPA to bill all non-ad valorem TRIM participants.
	19-26	Anticipated date for tax roll approval from DOR.
	26	Anticipated date LCPA system will be up for value changes. (with DOR Change Codes)
	29	Anticipated date SCHOOL BOARD 1 st 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	TAXING AUTHORITY DEADLINE (10am) to submit LIVE Non-Ad Valorem files to Property Appraiser for TRIM.
	02	TAXING AUTHORITY DEADLINE (noon) 420's must be returned to LCPA by all authorities. (No later than Day #35 which is the 4 th)
	02	LCPA DEADLINE for TRIM Changes 5pm. (for all departments; begin preparing TRIM file for Vendor)
	06	LCPA DELIVERS TRIM file to vendor 10am.
	06	LCPA eTRIM Acceptance of DR-420 series.
	12	TAXING AUTHORITY SIGNOFF on LIVE TRIM SAMPLES from non-ad valorem participants due to Property Appraiser by noon.
	16	LCPA MAIL TRIM NOTICES. (Required by Day #55 of TRIM which is August 24 th)
	19	TAX COLLECTOR prepares tax roll extension letter to BCC Chairman. (per FS 197.323)
SEPT	06	LCPA CUT OFF - MAPPING cutoff of all split/combo.
	09	Anticipated date SCHOOL BOARD 2 nd budget hearing.
	10	LAKE COUNTY BCC 1 st (Preliminary) Budget Public Hearing.
	10	VAB DEADLINE for property owners to file valuation petitions. (25 Days from mailing of the TRIM)
	13	VAB PREPARES DR-488P forms for chairman to sign. (Signed and provide copy to PA by 30 th)
	13	LCPA CUT OFF - ALL LCPA (noon) for 1 st Final Tax Roll processing. (CAMA system shut down for all value & AG changes)
	13	TAXING AUTHORITY DEADLINE to provide non-ad valorem file to the Tax Collector. (15 th is statutory deadline)
	24	LAKE COUNTY BCC 2 nd (Final) Budget Public Hearing.
	24	LCPA eTRIM Certification of 422's to all taxing authorities.
	27	TAXING AUTHORITY DEADLINE (5pm) to certify 422's to PA certifying final millage. (Required within 3 days of delivery)
OCT	04	LCPA CERTIFIES 2019 FINAL TAX ROLL to the Tax Collector.
NOV	01	DEADLINE for tax notices to be mailed by the Tax Collector.