



Lake County Property Appraiser's Office

Carey Baker, CFA, Property Appraiser

2021 Tax Roll Calendar

The following are important tax roll dates and deadlines related to the preparation and certification of the 2021 Lake County tax roll. Some dates may be subject to slight change. Contact Michael Prestridge, Chief Deputy, at mprestridge@lcpafl.org with any questions.

FEB/MARCH	VAB holds final meeting following all 2020 hearings (PA prepares DR-488 and DR-529 for the meeting) LCPA prepares 2020 2 nd Final Tax Roll
MARCH	01 TAXING AUTHORITY LAST DAY to adopt Intent Res. for new non-ad valorem with prior agreed to extension of time. 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 Ord/Res changing a CRA base year or new/changed boundary. 01 TAXING AUTHORITY LAST DAY to adopt Ord/Res for new MSTU or Millage with prior agreed to extension of time. 01 LCPA to provide NAL test file to taxing authorities utilizing the TRIM for non-ad valorem. 24-30 LCPA mapping shutdown for preparation of GIS map files to DOR. 31 LCPA delivers Sales, NAL, and GIS files to DOR. (April 1 statutory deadline)
MAY	07 TAXING AUTHORITY DEADLINE to submit TRIM test data files to Property Appraiser. (non-ad valorem data files) 14 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) 28 LCPA delivers Best Estimate Letters to all taxing authorities. (June 1 statutory deadline)
MAY-JUNE	LCPA begins mailing Exemption & AG denials. (Once VAB can accept new petitions. July 1 statutory deadline)
JUNE	01 LCPA CUT OFF - PRELIMINARY Tax Roll. (all fieldwork & mapping split/combo) 01 LCPA delivers the Uniform Method of Collection non-ad valorem data files to taxing authorities. (June 1 statutory deadline) 01 TAXING AUTHORITY LAST DAY to submit new annexations to LCPA. (Those received afterward will be added to the 2020 tax roll) 07 LCPA CUT OFF - PRELIMINARY Tax Roll. (all exemptions. CAMA system shut down for all value & AG changes) 24-25 LCPA to upload and verify eTRIM data. 28 LCPA CERTIFY and DELIVER Preliminary Tax Roll to DOR. (July 1 statutory deadline) 28 LCPA eTRIM Certification of 420's to all taxing authorities. (July 1 statutory deadline) 28 LCPA LAST DAY to mail remaining agricultural and 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) 07 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. 19-23 Anticipated date for tax roll approval from DOR. 23 Anticipated date LCPA system will be up for value changes. (with DOR Change Codes) 26 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 the letter. The last day to mail letters is July 1.) (F.S. 196.151, 194.011(3)(2d)(1), 192.047(2))
AUG	02 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 the TRIM file for Vendor) 06 LCPA DELIVERS TRIM file to vendor 10am. 06 LCPA eTRIM Acceptance of DR-420 series. 11 TAXING AUTHORITY SIGNOFF on LIVE TRIM SAMPLES from non-ad valorem participants due to Property Appraiser by 3pm. 16 LCPA MAIL TRIM NOTICES. (Required by Day #55 of TRIM which is August 24 th) 18 TAX COLLECTOR prepares the tax roll extension letter to BCC Chairman. (per FS 197.323)
SEPT	03 LCPA CUT OFF - MAPPING cutoff of all split/combo. 10 VAB DEADLINE for property owners to file valuation petitions. (25 Days from the mailing of the TRIM) 13 VAB PREPARES DR-488P forms for the chairman to sign. (Signed and provide a 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 SCHOOL BOARD 2 nd budget hearing. (Anticipated date) 14 LAKE COUNTY BCC 1 st (Preliminary) Budget Public Hearing. (Anticipated date) 14 TAXING AUTHORITY DEADLINE to provide non-ad valorem file to the Tax Collector. (15 th is the statutory deadline) 28 LAKE COUNTY BCC 2 nd (Final) Budget Public Hearing. (Anticipated date) 28 LCPA eTRIM Certification of 422's to all taxing authorities.
OCT	01 TAXING AUTHORITY DEADLINE (5pm) to certify 422's back to the PA certifying final millage. (Required within 3 days of delivery) 06 LCPA CERTIFIES 2020 FINAL TAX ROLL to the Tax Collector.
NOV	01 DEADLINE for tax notices to be mailed by the Tax Collector.
DEC	31 TAXING AUTHORITY LAST DAY to adopt Intent Resolution for any new non-ad valorem assessment; or MARCH 1 if the LCPA, the Tax Collector, and the local gov't agree to an extension. (F.S. 197.3632(3)(a)) 31 TAXING AUTHORITY LAST DAY to pass an ordinance establishing any new ad valorem levy (MSTU, DEBT Millage, etc.); or MARCH 1, if the LCPA, Tax Collector, and local gov't agree to an extension. (No statutory guidance. This is an LCPA imposed deadline.)