



Lake County Property Appraiser's Office

Mark V. Jordan, Property Appraiser

2025 Tax Roll Calendar

The following are important tax roll dates and deadlines related to the preparation and certification of the 2025 Lake County tax roll. Some dates may be subject to slight change. Contact Eric Bjorn, Operations Manager, at eric.bjorn@lcpafl.org with any questions.

MARCH	03	TAXING AUTHORITY LAST DAY to adopt Intent Res. for new non-ad valorem with prior agreed to extension of time.
	03	TAXING AUTHORITY LAST DAY to contract with the PA for use of the TRIM notice for non-ad valorem assessments.
	03	TAXING AUTHORITY LAST DAY to pass Ord/Res changing a CRA base year or new/changed boundary.
	03	TAXING AUTHORITY LAST DAY to adopt Ord/Res for new MSTU or Millage with prior agreed to extension of time.
	25-31	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)
APRIL-MAY		VAB holds final meeting following all 2024 hearings (PA prepares DR-488 and DR-529 for the meeting) LCPA prepares 2024 2 nd Final Tax Roll
MAY	16	LCPA CUT OFF - all departments. (Complete all work in preparation of Best Estimate Letters)
	30	LCPA delivers Best Estimate Letters to all taxing authorities. (June 1 statutory deadline)
	30	LCPA CUT OFF - PRELIMINARY Tax Roll. (all fieldwork & mapping split/combo)
	30	LCPA delivers the Uniform Method of Collection non-ad valorem data files to taxing authorities. (June 1 statutory deadline)
	30	TAXING AUTHORITY LAST DAY to submit new annexations to LCPA. (Received after 5/30 will be added to the 2026 tax roll)
MAY-JUNE		LCPA begins mailing Exemption & AG denials after VAB can accept new petitions. (July 1 statutory deadline)
JUNE	10	LCPA CUT OFF - PRELIMINARY Tax Roll. (all exemptions. CAMA system shut down for all value & AG changes)
	23-27	LCPA to upload and verify eTRIM data.
	27	TAXING AUTHORITY DEADLINE to submit TRIM test data files to Property Appraiser. (non-ad valorem data files)
	27	TAXING AUTHORITY DEADLINE to submit TOTAL ESTIMATED REVENUE to LCPA. (from non-ad valorem TRIM participants)
	30	LCPA CERTIFY and DELIVER Preliminary Tax Roll to DOR. (July 1 statutory deadline)
	30	LCPA eTRIM Certification of 420's to all taxing authorities. (July 1 statutory deadline)
	30	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	LCPA DEADLINE date to submit TRIM test files to Cathedral. (non-ad and ad valorem)
	01	LCPA Non-ad Valorem Generic Insert due to Cathedral. LCPA to bill all non-ad valorem TRIM participants.
	15	Anticipated date LCPA system will be up for value changes. (with DOR Change Codes)
	21-25	Anticipated date for tax roll approval from DOR.
	24	TAXING AUTHORITY SIGNOFF on test TRIM samples from non-ad valorem participants due to Property Appraiser by 3pm.
	25	LCPA SIGNOFF on test TRIM samples due to Cathedral. (non-ad and ad valorem)
	28	SCHOOL BOARD 1 st budget hearing.
	29	LCPA DEADLINE for TRIM Changes 5pm. (for all departments; begin preparing the TRIM file for Vendor)
AUG	01	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. FS 196.151, 194.011(3)(2d)(1), 192.047(2))
	01	TAXING AUTHORITY DEADLINE (10am) to submit LIVE Non-Ad Valorem files to Property Appraiser for TRIM.
	01	TAXING AUTHORITY DEADLINE (noon) 420's must be returned to LCPA by all authorities. (No later than Day #35, Aug 4th)
	06	LCPA DELIVERS TRIM file to vendor 10am.
	08	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.
	14	LCPA SIGNOFF on LIVE TRIM samples due to Cathedral. (non-ad and ad valorem)
	19	TAX COLLECTOR prepares the tax roll extension letter to BCC Chairman. (per FS 197.323)
	21	LCPA MAIL TRIM NOTICES. (Required by Day #55 of TRIM which is August 24 th)
SEPT	02	LCPA CUT OFF - MAPPING cutoff of all split/combo.
	08	SCHOOL BOARD 2 nd budget hearing. (Scheduled date)
	09	LAKE COUNTY BCC 1 st (Preliminary) Budget Public Hearing. (Scheduled date)
	15	TAXING AUTHORITY DEADLINE to provide non-ad valorem file to the Tax Collector. (15 th is the statutory deadline)
	16	VAB DEADLINE for property owners to file valuation petitions. (25 Days from the mailing of the TRIM)
	16	VAB PREPARES DR-488P forms for the chairman to sign. (Signed and provide a copy to PA by 30 th)
	17	LCPA CUT OFF - ALL LCPA (noon) for 1 st Final Tax Roll processing. (CAMA system shut down for all value & AG changes)
	23	LAKE COUNTY BCC 2 nd (Final) Budget Public Hearing. (Scheduled date)
	26	LCPA eTRIM Certification of 422's to all taxing authorities.
	29	TAXING AUTHORITY DEADLINE (5pm) to certify 422's back to the PA certifying final millage. (Required within 3 days of delivery)
OCT	03	LCPA CERTIFIES 2025 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. (FS 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. LCPA imposed deadline.)