

Please see the attached REVISED 2015 Tax Roll calendar. Due to Rosh Hashanah, we added September 11th as an available date to hold your non-ad valorem hearing (if applicable).

Non- Ad Valorem Hearing Information:

If your city/district intends to utilize the Trim Notice as the first class notice for a non-ad valorem assessment, please **do not** schedule your public hearing for the non-ad valorem assessment **before September 11, 2015**. The Broward County Property Appraiser's office will not guarantee the twenty-day notice requirement if the hearing is scheduled prior to September 11, 2015. The Revenue Collector's Office will accept your final adopted resolution via email if you send it prior to midnight on September 15th.

School Board and County Commission Public Hearing Dates:

Florida Statute 200.065(2)(e)2 requires "hearing dates scheduled by the County Commission and School Board shall not be utilized by any other Taxing Authority within the County for its public hearings." The following dates have been confirmed for the School Board and County Commission:

	<u>First Public Hearing</u>	<u>Second Public Hearing</u>
School Board	July 28, 2015	September 16, 2015
Broward County Commission	September 10, 2015	September 17, 2015

2015 TAX ROLL CALENDAR

- June 1 (Mon) Property Appraiser notifies taxing authorities of estimate of taxable value.
- July 1 (Wed) Property Appraiser submits Certification of Values to ad valorem taxing authorities, special assessment districts, and Department of Revenue.
- Aug 4 (Tues) Ad valorem taxing authorities to certify their roll-back rate, proposed millage rate, and time, date, and place of the first required public hearing via DOR's etrim application. Taxing authorities to certify proposed non-ad valorem rates to the Property Appraiser.
- Aug 12 (Wed) Property Appraiser begins to mail Proposed Property Tax Notices (Trim Notices).
- Aug 24 (Mon) Last day for Property Appraiser to mail TRIM Notices.
August 25 to September 18: Review and filing period to Value Adjustment Board.
- Sept 3 - 18 Ad valorem taxing authorities hold public hearings on tentative budget per Tax Notice.
- Within 15 days after adopting tentative budget, ad valorem taxing authorities advertise intent to adopt final millage rate and budget. Public hearing to be held 2 to 5 days after published advertisement, **after 5 PM** if not on Saturday, no Sunday hearings.
- 3 days after adoption of final millage rate, ad valorem taxing authorities deliver the Resolution or Ordinance adopting the final millage rate to Property Appraiser and Revenue Collector.
- (TBA) Majority vote of County Commission to extend Tax Roll and prepare tax bills prior to the completion of the 2015 Value Adjustment Board hearings.
- Oct 22 (Thur) Tax Roll certified to Revenue Collector except for Value Adjustment Board cases.

NOTE For deadlines regarding notification and public hearing on adoption of a new or amended non-ad valorem assessment roll, refer to F.S. 197.3632 (4)(a) and (b). If the TRIM Notice is utilized for the first-class notice, the non-ad valorem hearing **cannot be held prior to September 11th** in order for Property Appraiser to guarantee the 20-day notice requirement. Final adopted non-ad valorem rates to be certified to the Revenue Collector no later than September 15th.