

2009 CERTIFICATION AND BUDGET TIMETABLE

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 advise the Property Appraiser of their roll-back rate, proposed millage rate, and time, date and place of the first required public hearing. Special assessment districts to advise Property Appraiser of their proposed rate(s).
Aug 11 (Tues)	Property Appraiser begins to mail Proposed Property Tax Notices (Trim Notices).
Aug 24 (Mon)	Last day for Property Appraiser to mail TRIM Notices. August 24 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 Value Adjustment Board.
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 see F.S. 197.3632 (4)(a) and (b). If TRIM Notice is utilized for first-class notice, budget hearing **cannot be held prior to September 12th** in order for Property Appraiser to guarantee 20-day notice requirement.