

2025 TAX ROLL CALENDAR

- May 30 (Fri) Property Appraiser notifies taxing authorities of estimate of taxable value.
- Jul 1 (Tue) Property Appraiser submits Certification of Values to ad valorem taxing authorities, special assessment districts, and Department of Revenue.
- Aug 4 (Mon) 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 (Tue) Property Appraiser begins to mail Proposed Property Tax Notices (Trim Notices).
- Aug 23 (Sat) Last day for Property Appraiser to mail TRIM Notices.
August 23 to September 17: 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 Tax Collector.
- (TBA) Majority vote of County Commission to extend Tax Roll and prepare tax bills prior to the completion of the 2025 Value Adjustment Board hearings.
- Oct 21 (Tue) Tax Roll certified to Tax Collector except for Value Adjustment Board cases.

NOTES

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 12th** in order for Property Appraiser to guarantee the 20-day notice requirement. Final adopted non-ad valorem rates are to be certified to the Tax Collector no later than September 15th.