

2017 TAX ROLL / BUDGET / MILLAGE CALENDAR

<u>DATE</u>	<u>ACTIVITY</u>	<u>REFERENCE</u>
June 1	<u>Property Appraiser</u> delivers <u>estimate of taxable value</u> to taxing authorities	200.065(7)
July 1 (Sat.)	<u>Property Appraiser</u> delivers <u>certification of taxable value</u> (DR-420) to taxing authorities. (If roll cert date is earlier, <u>July 1</u> will be used to determine time periods and deadlines. Fla. Stat. s. 200.065(12); Fla. Admin. Code r. 12D-17.003(2) & 12D-17.008.)	193.023(1) 200.065(1)
Aug 4 (Fri.)	<u>Taxing Authorities</u> notify <u>Property Appraiser</u> of proposed millage rate, date/time/place of 1st public budget hearing (<u>return completed DR-420</u>)	200.065(2)(b)
Aug 21 (Mon.)	<u>Property Appraiser</u> mails <u>TRIM Notices</u>	200.065(2)(b)
Sept 5th	<u>Belleair</u> holds <u>1st public hearing</u> to adopt a tentative budget and millage rate (between 65 and 80 days after certification, at least 10 days after TRIM mailing)	200.065(2)(c)
Sept. 15th	<u>Belleair</u> advertises intent to adopt a final budget and millage rate and final public hearing schedule (ad to appear within 15 days of adoption of tentative budget). <i>Check ad format/content carefully!</i>	200.065(2)(d) 200.065(3)
Sept 19th	<u>Belleair</u> holds <u>final public hearing</u> to adopt final budget and millage rate (between 2 & 5 days after ad appears)	200.065(2)(d)
Sept 21st	<u>Taxing Authorities</u> forward millage rate to <u>Property Appraiser</u> , <u>Tax Collector</u> , & <u>DOR</u> (within 3 days after adoption of resolution or ordinance)	200.065(4)
Sept 12 (Tues.)	<i>School Board budget hearing</i>	200.065(2)
Sept 14 (Thur.)	<i>Pinellas County BCC budget hearing</i>	200.065(2)
Sept 15 (Fri.)	Deadline for <u>taxpayers</u> to file a petition with the Value Adjustment Board (within 25 days after TRIM mailing)	194.011(3)(d)
Sept 26 (Tues.)	<i>Pinellas County BCC budget hearing (final)</i>	200.065(2)
Oct 2 (Mon.)	<u>Property Appraiser</u> delivers <u>DR-422</u> to taxing authorities	200.065(6)
Oct 3 (Tues.)	Tentative - Value Adjustment Board meets for first certification of tax rolls	193.122(1)
Oct 5 (Thurs.)	<u>Taxing Authorities</u> <u>return completed DR-422</u> , millage rate is adjusted if an option	200.065(6)
Oct 6 (Fri.)	<u>Property Appraiser</u> extends roll to Tax Collector	
Mid Oct (TBD)	<u>Value Adjustment Board</u> hearings begin	194.032(1)(a),(c)
Oct 18th	<u>Taxing Authorities</u> certify <u>compliance to DOR</u> (not later than 30 days after adoption of ordinance or resolution establishing final budget and millage rate)	200.068
Oct 31 (Tues.)	<u>Tax Collector</u> mails <u>tax bills</u>	197.322(3)
TBD	<u>Value Adjustment Board</u> meets for <u>second certification</u> of tax rolls	193.122(3)

Note on the calculation of time: Fla. Admin. Code r. 12D-17.008 instructs us to include July 1 (the certification date) when calculating dates on the tax roll calendar. The rule also states that the last day of the period shall be included even if it is a weekend day or holiday. If a statutory date lands on a weekend, the weekend date is listed on this calendar. Please keep this in mind as you coordinate your schedule for the budget year. If you have any questions or concerns, please contact the Property Appraiser's office.

12-19-2016