

# Hernando County Property Appraiser

## 2020 Tax Roll Calendar

### January

**January 1**

**Property Appraiser** assessment date for real property. [FS 192.042\(1\) and \(2\)](#)

**Property Appraiser** has Tangible Personal Property return forms available in the office and on the website. [FS 193.052\(5\)](#)

**January 15**

**Property Appraiser** notifies DOR of intent to comply, or the basis of non-compliance with an administrative order. [FS 195.097\(3\)](#). This is required if the prior year's Tax Roll is not properly assessed and the executive order was received by November 15.

**January**

**Property Appraiser** by the end of January or within 90 days after receipt of extended roll, post on website assessment income limitations, current and previous year millage rates, increases, and distribution of taxes [FS 195.052](#). Update Tax Roll to reflect Save Our Homes [assessment cap and income limitation](#) rates for Preliminary, Final and Recertification after VAB.

### March

**Wednesday March 4** **Property Appraiser** submits [NCOA Move 20](#) data file to **Cathedral**

**Friday March 6** **Property Appraiser** 5:00 PM cut-off for all splits/merges requests. Any received after this date, hold for processing until after [April 1 submission](#)

**Wednesday March 11** **Cathedral** returns [NCOA Move 20](#) data file to **Property Appraiser**

**Thursday March 12** **Property Appraiser** 5:00 PM data entry cut-off. Start process for [April 1 submission](#). Run PADORSDF and PADORNAL programs and correct errors.

**Friday March 13** **Property Appraiser** Rerun PADORSDF and PADORNAL .

**Thursday March 19** **Property Appraiser** sends a real property [sales data file](#) (SDF) along with a [name address legal file](#) (NAL) for the entire real property roll to DOR by April 1.

**Property Appraiser** sends [DOR GIS Data Submission](#) (geographic information system).

### April

**April 1**

**SALES CERTIFICATION** deadline to submit sales roll to DOR – **Submit by Tuesday March 31st**

**Property Appraiser** checks for any changes in form and content of assessment roll. This information can be found on DORs website: [2020 Complete Submission and Roll Evaluation Standards](#)

**Property Appraiser** to request from Cathedral prior year's inserts, forms, and envelopes for updating. Confirm Material Volumes date – see TRIM approved timetable (deadline 4/16/20)

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Wednesday, April 1	<b>Taxing Authorities</b> deadline to approve and notify <b>Property Appraiser</b> of any ordinance creating a new taxing fund (copy of said ordinance required) within their jurisdiction for DR- 420 submission <b>PRELIMINARY TAX ROLL</b> (a separate DR-420 Form is required for each taxing fund).
Thursday, April 16	<b>Property Appraiser</b> confirms volumes and material design to <b>Cathedral</b>
Friday, April 17	<b>City of Brooksville</b> Deadline to notify Property Appraiser of any changes in participation in County MSTUs.
Thursday, April 30	<b>Property Appraiser</b> submits <b>TRIM</b> test data, <u>record layout</u> and field identifier (fields identified on form) to <b>Cathedral</b>  <b>Property Appraiser</b> submits finalized <b>TRIM</b> notice form text and envelope text to <b>Cathedral</b>

## May

Friday May 8	<b>Property Appraiser</b> runs Certification forms for <b>“Good Faith Estimates”</b>  <b>Property Appraiser</b> prepare the data file for the <u>Community Development Districts</u> (CDDs) for June 1 submission. Run <u>PAREAFILE</u> .
Friday, May 29	<b>Property Appraiser</b> Deadline to receive Test Trim samples from <b>Cathedral</b>
Friday May 29	<b>Property Appraiser</b> distributes <b>“Good Faith Estimates”</b> to Taxing Authorities.
June 1 deadline	<b>Property Appraiser</b> <b>“Good Faith Estimates”</b> DOR deadline to submit estimate of the total assessed value (less new construction) of non-exempt property for the current year to the presiding officer of each taxing authority for budget planning. <u>FS 200.065(8)</u> .
Friday May 29	<b>Property Appraiser</b> Finance Officer to submit a budget for the operation of the property appraiser's office for the ensuing fiscal year beginning October 1. A copy of such budget shall be furnished at the same time to the board of county commissioners <u>FS 195.087(1)(a)</u> .
Friday May 29	<b>Deadline to provide Property Appraiser with any new inserts or changes to inserts</b> <b>(Emergency Management</b> submits final <b>TRIM</b> EM Letter)

## June

Monday June 1	<b>Property Appraiser</b> asks DOR for an extension of <u>more than 10 days</u> to submit your assessment roll. (DOR must receive your request by June 10).
Friday June 5	<b>Property Appraiser</b> 5:00 PM cut-off for all splits/merges requests.

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Thursday June 11	<b>Property Appraiser</b> 5:00 PM data entry cut-off. Run <u>PADIFFROLL</u> <b>PRELIMINARY TAX ROLL</b> NO value changes (E&I corrections, splits/merges, etc.) from now until notified.
Friday June 12	<b>Property Appraiser</b> runs Certification & Tax Roll Forms <b>PRELIMINARY TAX ROLL</b>
Monday June 15	<b>Property Appraiser</b> deadline to sign-off on final TRIM inserts to <b>Cathedral</b> .
June 16 <sup>th</sup> -26th	<b>Property Appraiser</b> signs and certifies <b>PRELIMINARY TAX ROLL</b> to the Department of Revenue, Tax Collector and to each Taxing Authority, the taxable value within their jurisdiction on Form DR-420 (Form DR-420DEBT and/or DR-420TIF if applicable) <u>F.S. 200.065(1)</u>
Tuesday June 23	<b>Cathedral</b> provides final insert proofs ( <b>TRIM</b> brochure, EM letter & others as applicable) for review
	<b>Property Appraiser</b> asks DOR for an extension of <u>10 days or less</u> to submit your assessment roll. (DOR must receive your request before July 1).

## July

July 1	<b>Property Appraiser</b> “ <b>PRELIMINARY CERTIFICATION</b> ” deadline to submit assessment roll to DOR. F.S. 193.023(1).
	<b>Property Appraiser</b> if roll is not approved, if extension is granted past September 1 or value is not certified by August 1. See <u>F.S. 193.1145</u> Interim Assessment Rolls.
	<b>TRIM</b> (Day 1 is July 1, or the Date of Certification, whichever is LATER)
	<b>City of Brooksville</b> Deadline for Fire Assessment file to be submitted to Property Appraiser for TRIM
Monday July 6	<b>Property Appraiser</b> submits <u>NCOA Move 20</u> data file to <b>Cathedral</b>
Monday, July 6	<b>Property Appraiser</b> signs-off on final insert proof ( <b>TRIM</b> brochure, EM letter & others as applicable)
	<b>CDDs</b> deadline to submit non-ad valorem assessment to <b>Property Appraiser</b>
	<b>BLD</b> deadline to submit preliminary roll abatement lien data
Monday July 13	<b>Cathedral</b> returns <u>NCOA Move 20</u> data file to <b>Property Appraiser</b>
Wednesday July 15	<b>BCC</b> deadline to deliver tentative budget to the Board (before <b>TRIM</b> Day 15) <b>(2020 submission date is 7/7/20)</b>
Wednesday July 15	<b>MSBU</b> deadline date for rates to be entered into CATSSYS by <b>BOCC</b> departments.
Thursday July 16	<b>Cathedral</b> requests postage from <b>Office Management &amp; Budget</b> (Due upon receipt)

# Hernando County Property Appraiser

## 2020 Tax Roll Calendar

**Friday July 17**

**Property Appraiser** submits final sign-off to **Cathedral** on **TRIM** Notice sample testing (**NO text or data format changes after this date. Preparation for LIVE production will begin**)

**Friday July 17**

**Property Appraiser** 5:00 PM cut-off for all splits/merges requests.

**Thursday July 23**

**Property Appraiser** **TRIM** 5:00 PM data entry cut-off (**PADIFFROLL**) **NO value changes (E&I corrections, splits/merges, etc.) from now until after TRIM**

## August

**Tuesday August 4**

**Taxing Authorities** 5:00 PM deadline to return completed DR- 420s (Form DR-420DEBT and/or DR-420TIF if applicable) advising the Property Appraiser's Office of proposed millage rate, rolled back rate and public budget hearing. August 4th if certified by July 1, or the 35th day of the **TRIM** process. [F.S. 200.065\(2\)\(b\)](#).

**Property Appraiser** deadline to manually correct invalid addresses from [NCOA Move 20](#) file

**Thursday August 6**

**Property Appraiser** provides live data to **Cathedral** by **10:00 AM** **Give extra day between receiving DR-420s and sending file to Cathedral to verify all the millage rates and hearing information. The PATRIMFORM program takes up to 4 hours to run.**

**Office of Management & Budget** deadline to provide **Cathedral** postage for **TRIM** mailing

**Monday August 10**

**Property Appraiser** Finance Officer to submit any additional budget information to DOR (before August 15). [F.S. 195.087\(1\)\(a\)](#). DOR to notify appraiser and Board of County Commissioners of final budget amendment or changes by August 10.

**Tuesday August 11**

**Cathedral** provides live data **TRIM** samples for review (by 12 noon?)

**Wednesday August 12** **Property Appraiser** provides sign-off on live data **TRIM** samples by 4 pm.

**Cathedral** begins live data production

**Monday August 17**

**Property Appraiser** 5:00PM Update CONTL table to reflect values on website and in JEMAS.

**Monday, August 17**

**Cathedral** mails Notice of Proposed Taxes **TRIM** from Orlando Tradeport postal facility within 55 days from certification. **August 24** is the absolute deadline. [F.S. 200.065\(2\)\(b\)](#).

# Hernando County Property Appraiser

## 2020 Tax Roll Calendar

### September

Sept. 1 **Office Management & Budget** to consolidate preliminary **MSBU** schedule for review by **BOCC** Departments.

**City of Brooksville** Deadline for Fire Assessment file to be submitted to Property Appraiser for Tax Bill

Sept. 3 to 18 **Taxing Authorities** with **July 1 Certification**, the taxing authority and school district hold their tentative budget public hearings as publicized on the **TRIM** Notice, 65 to 80 days from Certification of Taxable value. (**TRIM** Sept. 18 Day 80 is deadline for holding tentative budget).

Friday Sept. 4 **BOCC** Departments deadline to verify preliminary **MSBU** schedule and return to **Office Management & Budget**

**BOCC** Departments **MSBU** deadline to verify and correct merged properties with balances

Friday Sept. 4 **Property Appraiser** **CDDs** deadline to certify non-ad valorem assessment rolls to Tax Collector **BLD** deadline to submit final roll abatement lien data

**Property Appraiser** deadline to apply all tax penalties to **TPP** Returns filed after May 1 (April 1 if no extension request is approved).

**Office Management & Budget** **MSBU PRELIMINARY CERTIFICATION** schedule sent to the **Tax Collector** and to the **Property Appraiser** Finance Officer.

Wednesday Sept. 9 **BOCC** First Public Budget Hearing 5:01 p.m

Friday Sept. 11 **TRIM** 5:00 PM 25 day **petition filing deadline** with Clerk of Value Adjustment Board

Sept. (2<sup>nd</sup> week) **Tax Collector** creates Tax Bill Test File for TC Delivers ([TCTAXBILL](#))

Sept. 18 to Oct. 2 **Taxing Authorities** **within 15 days** after the tentative budget hearing, advertise intent to adopt a final millage and budget (**TRIM** Oct. 3 Day 95)

**Taxing Authorities** hold public hearing to adopt final millage rate and budget **within 2 to 5 days** after the advertisement is published. (Within 30 days following adoption of the millage and budget ordinances or resolutions, submit DR-487 and 420 MM to Department of Revenue).

Friday Sept. 18 **Property Appraiser** 5:00 PM cut-off for all splits/merges requests.

Thursday Sept. 24 **Property Appraiser** 5:00 PM data entry cut-off ([PADIFFROLL](#))  
**NO value changes (E&I corrections, splits & merges, etc.) from now until Monday Oct. 8 (including non-ad valorem)** to generate the 503NA and NAV files.

Friday Sept. 25 **Property Appraiser** runs A & B stream to apply final Tax Roll values, print Cert forms and produce balancing reports for **FINAL CERTIFICATION** (DR-403 and DR-422 series). **Cert forms cannot be generated until all completed DR-422s have been received from the Taxing Authorities certifying their final millage. The millage rates print out on the DR-403CC calculating the final taxes levied.**

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### October

October 1 or

**Within 3 days after** **Taxing Authorities** hold the final public hearing to adopt their final millage rate **Taxing Authorities** must send the resolution or ordinance adopting the final millage rate to the **Property Appraiser**, the Tax Collector, and the Department of Revenue.

**Property Appraiser** **FINAL TAX ROLL CERTIFICATION** sign Certification forms and send DR-422s to each Taxing Authority (DR-422DEBT if applicable) indicating any aggregate change in the assessment roll from the preliminary tax roll. Property Appraiser delivers the Tax Roll Certification DR-403 series to Tax Collector and Department of Revenue.

**Within 3 days after** **FINAL TAX ROLL CERTIFICATION** **Taxing Authorities** must return completed DR-422s certifying their final millage(s) to the **Property Appraiser** Tax Collector and Department of Revenue.

Friday October 2

**Property Appraiser** submits NCOA Move 20 data file to **Cathedral**

**Office Management & Budget** updates Old Special Assessments Key Selector (DELASMTS)

October 4-6 (Depending on Certification date)

**Tax Collector** creates Tax Collector Roll ([CALCTAX](#))

**Tax Collector** encodes CTAX records w/ Mortgage Escrow codes

**Property Appraiser**. Certificate to Roll DR-408 and DR-488P Initial Certification of the Value Adjustment Board forms for Real and Personal Property to the Tax Collector [F.S. 197.322\(1\)](#) and Department of Revenue. Note: DR-408 and DR-488P **must be dated the day after** we receive the DR-422s back certified from the Taxing Authorities.

**Property Appraiser** **CDDs** complete any value changes ([APPLYCDD](#))

**Property Appraiser** **CDDs** applied to Tax Collector Roll ([APPLYASM](#))

**Property Appraiser** City of Brooksville Fire Assessment applied to Tax Collector Roll ([APPLYASM](#))

**Office Management & Budget** applies Special Assessments to Tax Collector Roll (APPLYASM & APPLYMSBU)

**Office Management & Budget** **FINAL CERTIFICATION** (**Property Appraiser** receives Non-Ad Valorem Cert Forms)

**Tax Collector** updates Outstanding Tax Due Quarterly Installments ([UPDATECTAX](#))

**Tax Collector** Tax Collector Roll ([TAXBALANCE](#)) Tax Collector sends **Property Appraiser** **Office Management & Budget** and **City of Brooksville** a copy of the TAXBALANCE report; **Property Appraiser** notifies Tax Collector that the **CDDs** assessments are balanced; **Office Management & Budget** notifies Tax Collector that their special assessment roll is balanced; **City of Brooksville** notifies Tax Collector that their special assessment roll is balanced.

**Tax Collector** prints DR-503NA form ([TCDR503A](#))

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## 2020 Tax Roll Calendar

**Tax Collector** creates DOR NAV Files ([TCDORNAV](#))

**Oct. 5 thru Oct. 8** **TRIM** Day 97 -100

**Friday Oct. 9** **Property Appraiser** **TRIM** [101 Day TRIM compliance deadline](#)

**Friday Oct. 9** **Cathedral** returns [NCOA Move 20](#) data file to **Property Appraiser**

**Tax Collector** prints Car Line Tax Bills ([TCTAXBILL](#))

**Tax Collector** prints Old Special Assessment Bills ([ASMBILL](#))

**Tax Collector** notifies **Property Appraiser**, **Office Management & Budget** and **City of Brooksville** that the Tax Roll is open for editing (E&I's, etc.)

**Tax Collector** prints Mortgage Company Bills ([TCTAXBILL & MTGLABELS](#))

**Wednesday Oct. 14** **Property Appraiser** deadline to correct invalid addresses from [NCOA Move 20](#) file

**Thursday Oct. 15** **Tax Collector** creates Tax Bill Production File for TC Delivers ([TCTAXBILL](#))

**Friday Oct. 16** **Property Appraiser** creates Gold CD to include all Property Appraiser and Tax Collector Tax Roll forms and files to place in bank safety deposit box.

**Friday Oct. 30** **TC Delivers** mails Tax Bills

## Process complete.

Note: After all VAB hearings and VAB Certification of Tax Roll or on order of the BOCC, **Recertification of the Tax Roll is required**. A Certification of the Value Adjustment Board DR-488 under section 193.122(1) and (3) is required when all hearings are completed. This date will vary depending on the last VAB hearing date. [F.S. 193.122\(2\)](#).