

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

May

- Friday May 8** **Property Appraiser** runs Certification forms for **“Good Faith Estimates”**
- Property Appraiser** prepare the data file for the [Community Development Districts](#) (CDDs) for June 1 submission. Run [PAREAFILE](#).
- Friday, May 29** **Property Appraiser** Deadline to receive Test Trim samples from **Cathedral**
- Friday May 29** **Property Appraiser** distributes **“Good Faith Estimates”** to Taxing Authorities.
- June 1 deadline** **Property Appraiser** **“Good Faith Estimates”** 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. [FS 200.065\(8\)](#).
- Property Appraiser** 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 [FS 195.087\(1\)\(a\)](#).
- Friday May 29** **Deadline to provide Property Appraiser with any new inserts or changes to inserts**
(**Emergency Management** submits final **TRIM** EM Letter)

June

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

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- Thursday June 11** **Property Appraiser** 5:00 PM data entry cut-off. Run **PADIFFROLL PRELIMINARY TAX ROLL** NO value changes (E&I corrections, splits/merges, etc.) from now until notified.
- Friday June 12** **Property Appraiser** runs Certification & Tax Roll Forms **PRELIMINARY TAX ROLL**
- Monday June 15** **Property Appraiser** deadline to sign-off on final TRIM inserts to **Cathedral**.
- June 16th-26th** **Property Appraiser** signs and certifies **PRELIMINARY TAX ROLL** 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) [F.S. 200.065\(1\)](#)
- Tuesday June 23** **Cathedral** provides final insert proofs (**TRIM** brochure, EM letter & others as applicable) for review
- Property Appraiser** asks DOR for an extension of 10 days or less to submit your assessment roll. (DOR must receive your request before July 1).

July

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

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- 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 PATRIFORM 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\(2\)\(b\)](#).

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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. (2nd 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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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\(2\)](#).

Last updated 1/31/20