

2014 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)
June 12	Town of Belleair Finance Board Meeting (Budget Discussion)	
July 1 (Tues.)	<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)
July 10	Town of Belleair Finance Board Meeting	
Aug 4 (Mon.)	<u>Taxing Authorities</u> notify Property Appraiser of proposed millage rate, date/time/place of 1st public budget hearing (<u>return completed DR-420</u>)	200.065(2)(b)
Aug 14	Town of Belleair Finance Board Meeting	
Aug 22 (Fri.)	<u>Property Appraiser</u> mails <u>TRIM Notices</u>	200.065(2)(b)
Sept 3 – Sept 18	<u>Taxing Authorities</u> hold <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)
	<u>Taxing Authorities</u> advertise 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)
--	<u>Taxing Authorities</u> hold <u>final public hearing</u> to adopt final budget and millage rate (between 2 & 5 days after ad appears)	200.065(2)(d)
Oct 3	<u>Taxing Authorities</u> forward millage rate to Property Appraiser, Tax Collector, & DOR (within 3 days after adoption of resolution or ordinance)	200.065(4)
Sept 3 (Wed.)	<i>Town of Belleair 1st Budget Hearing</i>	
Sept 9 (Tues.)	<i>School Board budget hearing</i>	200.065(2)
Sept 11 (Thur.)	<i>Pinellas County BCC budget hearing</i>	200.065(2)
Sept 11	<i>Town of Belleair Finance Board Meeting</i>	
Sept 16 (Mon)	<i>Town of Belleair Final Budget Hearing</i>	
Sept 17 (Weds.)	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 19 (Fri.)	Town of Belleair Sends Approved Millage	
Sept 23 (Tues.)	<i>Pinellas County BCC budget hearing (final)</i>	200.065(2)
Oct 7 (Tues.)	<u>Value Adjustment Board</u> meets for <u>first certification</u> of tax rolls	193.122(1)
Oct 8 (Weds.)	<u>Property Appraiser</u> delivers <u>DR-422</u> to taxing authorities/extends roll to Tax Coll.	200.065(6)
Oct 10 (Fri.)	<u>Taxing Authorities</u> return completed <u>DR-422</u> , millage rate is adjusted if an option	200.065(6)

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Late Oct (TBD)	<u>Value Adjustment Board</u> hearings begin	194.032(1)(a), (c)
	<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 (Fri.)	<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)