

2025 Non-Ad Valorem Assessment Data Submittal:

- **Friday, July 11, 2025:** Deadline for TRIM submittal is 5:00 PM
- **Monday, September 15, 2025:** Deadline for FINAL TAX ROLL submittal is 5:00 PM

ASSESSMENT TYPE		
NEW	EXISTING with CHANGES*	EXISTING with NO CHANGES

Date	Statute/Rule	Event	NEW	EXISTING with CHANGES*	EXISTING with NO CHANGES
Prior to January 1st (Prior to March 1st if extension granted)	FS 197.3632 (3)(a) FAC 12D-18.003 (1)	Publish Notice of Intent ...The local government shall publish notice of its intent to use the uniform method for collecting such assessment weekly in a newspaper of general circulation within each county contained in the boundaries of the local government for 4 consecutive weeks preceding the hearing... (1) By complying with the provisions of this rule section, a local government may elect to use the ad valorem method of collection for any non-ad valorem assessments, including special assessments, which may have been in existence prior to the election to use the uniform method. A local government which is authorized to impose a non-ad valorem assessment and which elects to use the uniform method of collecting such assessment authorized in Section 197.3632, F.S., shall satisfy the requirements in this rule section...			✓
Prior to January 1st (Prior to March 1st if extension granted)	FS 197.3632 (3)(a) FAC 12D-18.003 (2)	Adopt a Resolution at a Public Hearing (3)(a)Notwithstanding any other provision of law to the contrary, a local government which is authorized to impose a non-ad valorem assessment and which elects to use the uniform method of collecting such assessment for the first time as authorized in this section shall adopt a resolution at a public hearing prior to January 1 or, if the property appraiser, tax collector, and local government agree, March 1. The resolution shall clearly state its intent to use the uniform method of collecting such assessment... ...The resolution shall state the need for the levy and shall include a legal description of the boundaries of the real property subject to the levy. (2) The local government must enact a resolution at a public hearing prior to January 1 or, if the property appraiser, tax collector, and local government agree, March 1. The resolution shall state the local government's intent to use the uniform ad valorem method of collection, the need for the levy and shall include a legal description of the real property subject to the levy.			✓
Prior to January 10th (Prior to March 10th if extension granted)	FS 197.3632 (3)(a) FAC 12D-18.003 (3)	Send Resolution to Property Appraiser, Tax Collector and Dept of Revenue ...If the resolution is adopted, the local governing board shall send a copy of it by United States mail to the property appraiser, the tax collector, and the department by January 10 or, if the property appraiser, tax collector, and local government agree, March 10. (3) The local government must send the resolution to the property appraiser, tax collector and the department by January 10 or, if the property appraiser, tax collector, and local government agree, by March 10. The postmark date shall be considered the date sent. The local government shall include with the resolution the following: (a) A certified copy of adopted resolution. (b) A copy of newspaper advertisement (entire page). (c) A certification or proof of publication showing the dates of publication on Form DR-413.			✓

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Between January and March		Complete PA agreement (includes 1% administrative fee due on or before Sept.15th)	✓	✓	✓
	FS 197.3632 (2)	(2) A local governing board shall enter into a written agreement with the property appraiser and tax collector providing for reimbursement of necessary administrative costs incurred under this section. Administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming.			
	FAC 12D-18.003 (1)(a)	(1)(a) The local governing board shall enter into a written agreement with the property appraiser and the tax collector to provide for reimbursement of necessary administrative costs.			
	FAC 12D-18.004 (1)(2)	(1) If the local government elects to use the procedures of Sections 197.363 through 197.3635, F.S., for non-ad valorem assessment collection, the property appraiser, tax collector, and local government shall establish agreements for data assembly and for the legal requirement of information from the property appraiser for name, address, and legal description. (a) The local government shall prepare, or establish an agreement or agreements with the property appraiser or any other person for the preparation of, the non-ad valorem assessment roll in a compatible electronic medium tied to the property identification number. (b) The local government shall establish an agreement or agreements with the tax collector for merger of the non-ad valorem assessment roll or rolls with the ad valorem roll to produce one collection roll. (c) An agreement or agreements between the local government levying the assessment, the property appraiser, and the tax collector, covering the collection of an assessment, must be executed for each assessment roll. Such agreement(s) shall contain provisions to comply with this rule section. (2) The agreement(s) shall provide for reimbursement of administrative costs, as provided in Sections 197.3632(2), (7), and (8)(c), F.S., incurred by the property appraiser and tax collector in complying with Sections 197.3632 and 197.3635, F.S., and this rule chapter. These administrative costs include, but are not limited to, costs associated with personnel, forms, supplies, data processing, computer equipment, postage, pro rata insurance premiums, and programming. In any agreement with the local governing board, the tax collector or the property appraiser shall be responsible for the performance of duties specified, or permitted by Section 197.3632, F.S., for that party, and shall be entitled to reimbursement of administrative costs.			
Between January and March		Provide a copy of any ordinances passed making changes*		✓	

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Prior to June 1st		Property Appraiser provides Name, Address and Legal (NAL) information to the district on the polkpa.org website	✓	✓	✓
	FS 197.3632 (3)(b) FAC 12D-18.004(3)	<p>(b) Annually by June 1, the property appraiser shall provide each local government using the uniform method with the following information by list or compatible electronic medium: the legal description of the property within the boundaries described in the resolution, and the names and addresses of the owners of such property. Such information shall reference the property identification number and otherwise conform in format to that contained on the ad valorem roll submitted to the department. The property appraiser is not required to submit information which is not on the ad valorem roll or compatible electronic medium submitted to the department. If the local government determines that the information supplied by the property appraiser is insufficient for the local government's purpose, the local government shall obtain additional information from any other source.</p> <p>(3)(a) The agreement(s), if the election is made to use the uniform method provided by Section 197.3632, F.S., shall provide that annually, by June 1, the property appraiser shall supply each local government using the uniform method with the following information:</p> <ol style="list-style-type: none"> 1. Legal description of the property affected by the levy, and 2. Names and addresses of the owners of each parcel. <p>(b) In the event further information is needed beyond these items or that which is available in conjunction with it, then the local government and the property appraiser may provide in the written agreement for the property appraiser to provide additional information as needed upon reimbursement of administrative costs. Such information shall reference the property identification number and otherwise conform in format to that contained on the ad valorem tax roll submitted by the property appraiser each year to the Department.</p> <p>1. If the local government determines that the information supplied by the property appraiser is insufficient for the local government's purpose, the local government shall make provision, by establishing agreements or otherwise, to obtain additional information from another source...</p>			

Date	Statute/Rule	Event	NEW	EXISTING with CHANGES*	EXISTING with NO CHANGES
Between January 1st and September 15th		Adopt an Assessment Roll if...	✓	✓	
	<p>FS 197.3632 (4)(a)</p> <p>FAC 12D-18.005(1)</p>	<p>(4)(a) A local government shall adopt a non-ad valorem assessment roll at a public hearing held between January 1 and September 15 if:</p> <ol style="list-style-type: none"> 1. The non-ad valorem assessment is levied for the first time; 2. The non-ad valorem assessment is increased beyond the maximum rate authorized by law or judicial decree at the time of initial imposition; 3. The local government’s boundaries have changed, unless all newly affected property owners have provided written consent for such assessment to the local governing board; or 4. There is a change in the purpose for such assessment or in the use of the revenue generated by such assessment. <p>(1) The provisions of this rule section are applicable to non-ad valorem assessments levied for the first time, other than a non-ad valorem assessment levied under Section 163.08, F.S.</p> <p>(a) The public notice and hearing provisions of this rule section are not applicable to assessments which are:</p> <ol style="list-style-type: none"> 1. On an existing tax roll, and which have gone through public hearing and adoption processes specified by Section 197.363, F.S., for collection on the tax notice using the ad valorem tax method, or 2. On any existing assessment roll under other authority of law, for which the tax notice and ad valorem method are not used and which are, therefore, not considered to be levied for the first time under Section 197.3632(4)(a)1., F.S. <p>(b) For a new non-ad valorem assessment, a local government shall adopt a non-ad valorem assessment roll at a public hearing held between January 1 and September 15, or between January 1 and September 25 for any county defined in Section 125.011(1), F.S., if one or more of the following circumstances exist regarding the assessment:</p> <ol style="list-style-type: none"> 1. It is levied for the first time; 2. It is increased beyond the maximum rate authorized by law or judicial decree at the time of its initial imposition; 3. It is related to a change in boundaries of (name of local government), unless all newly affected property owners have provided written consent for such assessment to the local governing board; or 4. It is related to a change in purpose for an existing assessment or in the use of the revenue from such assessment. <p>(c) A local government may hold its public hearing and adopt or reaffirm a capital project assessment roll at any time prior to certification of the roll to the tax collector, and is not required to hold the public hearing between January 1 and September 15. For capital project assessments, any notice or hearing required by this rule chapter may be combined with any other notice required by this rule chapter, by the general or special law, or by municipal or county ordinance, pursuant to which the capital project assessment is levied.</p>			

Date	Statute/Rule	Event	NEW	EXISTING with CHANGES*	EXISTING with NO CHANGES
Between January 1st and September 15th		Mail notification of Public Hearing to adopt assessment roll to homeowners via USPS first-class mailing at least 20 days prior to the date of the hearing (TRIM Notice may be used in lieu of First Class Mailing requirement)	✓	✓	
	FS 197.3632 (4)(b)	(b) At least 20 days prior to the public hearing, the local government shall notice the hearing by first-class United States mail and by publication in a newspaper generally circulated within each county contained in the boundaries of the local government. The notice by mail shall be sent to each person owning property subject to the assessment and shall include the following information: the purpose of the assessment; the total amount to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the local government will collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing. However, notice by mail shall not be required if notice by mail is otherwise required by general or special law governing a taxing authority and such notice is served at least 30 days prior to the authority's public hearing on adoption of a new or amended non-ad valorem assessment roll. The published notice shall contain at least the following information: the name of the local governing board; a geographic depiction of the property subject to the assessment; the proposed schedule of the assessment; the fact that the assessment will be collected by the tax collector; and a statement that all affected property owners have the right to appear at the public hearing and the right to file written objections within 20 days of the publication of the notice.			
	FAC 12D-18.005(2)	(2) A local government shall notify persons subject to the assessment of the public hearing in the following manner: (a) At least 20 days prior to the date of the public hearing, the local government shall send notice by U.S. Mail to each person owning property subject to the assessment. The notice shall include the following information: 1. The purpose for which the assessment was adopted; 2. The total amount to be levied against each parcel; 3. The unit of measurement to be applied against each parcel to determine the assessment; 4. The number of such units contained within each parcel; 5. The total revenue the local government will collect by the assessment; 6. A statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; 7. A statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and 8. The date, time, and place of the hearing. Such notice by mail, under this rule section, shall not be required if notice by mail is otherwise required by general or special law and such notice is served at least 30 days prior to the authority's public hearing on the adoption of a new or amended assessment roll. (b) At least 20 days prior to the date of the public hearing, the local government shall publish notice in a newspaper generally circulated within each county contained in the boundaries of the local government. This published notice shall include at least the following information: 1. The name of the local governing board; 2. The geographic depiction of the property subject to the assessment; 3. The proposed schedule of the assessment; 4. The fact that the assessment will be collected by the tax collector; and 5. A statement that all affected property owners have the right to appear at the public hearing and the right to file written objections with the local governing board within 20 days of the publication of the notice.			

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		In the event there is no one such newspaper the local government shall use enough newspapers to accomplish this publication requirement.			
Between January 1st and September 15th	FS 197.3632 (4)(c) FAC 12D-18.005(3)(4)	Adopt Assessment Roll at Public Hearing: (c) At the public hearing, the local governing board shall receive the written objections and shall hear testimony from all interested persons. The local governing board may adjourn the hearing from time to time. If the local governing board adopts the non-ad valorem assessment roll, it shall specify the unit of measurement for the assessment and the amount of the assessment. Notwithstanding the notices provided for in paragraph (b), the local governing board may adjust the assessment or the application of the assessment to any affected property based on the benefit which the board will provide or has provided to the property with the revenue generated by the assessment. (3) At the public hearing, the local governing board shall receive the written objections to roll adoption, hear testimony from all interested persons, and may adjourn or recess the hearing from time to time. If the board adopts the non-ad valorem assessment roll, it shall specify the unit of measurement of the assessment and the amount of the assessment as provided in the ordinance or resolution which levied or imposed the non-ad valorem assessment. (4) The local governing board may increase or decrease the amount of the assessment or the application of the assessment to any affected property based on the benefit which the board will provide, or has provided, to the property with the revenue generated by the assessment, even though the notices required in paragraphs (2)(a) and (b) of this rule section may not give notice of the power of the local governing board to make adjustments.	✓	✓	
Mid-July		Optional: Submit Non-Ad Valorem Assessment Roll to PA by mid-July for inclusion on the TRIM Notice	✓	✓	✓
Mid-August		TRIM Notices mailed	✓	✓	✓
No later than August 31st (or as extended by PA)	Chapter 190 - Community Development Districts 190.021(2)(3)	Submit CDD Assessment Roll to the PA for inclusion on Tax Bills (2) BENEFIT SPECIAL ASSESSMENTS.--The board shall annually determine, order, and levy the annual installment of the total benefit special assessments for bonds issued and related expenses to finance district facilities and projects which are levied under this act. These assessments may be due and collected during each year that county taxes are due and collected, in which case such annual installment and levy shall be evidenced to and certified to the property appraiser by the board not later than August 31 of each year, and such assessment shall be entered by the property appraiser on the county tax rolls, and shall be collected and enforced by the tax collector in the same manner and at the same time as county taxes, and the proceeds thereof shall be paid to the district. However, this subsection shall not prohibit the district in its discretion from using the method prescribed in either s. 197.363 or s. 197.3632 for collecting and enforcing these assessments. These benefit special assessments shall be a lien on the property against which assessed until paid and shall be enforceable in like manner as county taxes. The amount of the assessment for the exercise of the district's powers under ss. 190.011 and 190.012 shall be determined by the board based upon a report of the district's engineer and assessed by the board upon such lands, which may be part or all of the lands within the district benefited by the improvement, apportioned between benefited lands in proportion to the benefits received by each tract of land. AND (3) MAINTENANCE SPECIAL ASSESSMENTS	✓	✓	✓
Mid-September		Submit Non-Ad Valorem Assessment Roll to Property Appraiser by mid-September for inclusion on the Tax Bills	✓	✓	✓

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By September 15th	Submit NAV Roll Certification to the Tax Collector		✓	✓	✓
	FS 197.3632 (5)(a)	(5)(a) By September 15 of each year, the chair of the local governing board or his or her designee shall certify a non-ad valorem assessment roll on compatible electronic medium to the tax collector. The local government shall post the non-ad valorem assessment for each parcel on the roll. The tax collector shall not accept any such roll that is not certified on compatible electronic medium and that does not contain the posting of the non-ad valorem assessment for each parcel. It is the responsibility of the local governing board that such roll be free of errors and omissions. Alterations to such roll may be made by the chair or his or her designee up to 10 days before certification. If the tax collector discovers errors or omissions on such roll, he or she may request the local governing board to file a corrected roll or a correction of the amount of any assessment.			
	FAC D12-18.006(1)	(1) The chairman of the local governing board, or his designee, must certify the non-ad valorem assessment roll, on a compatible electronic medium tied to the property identification number, to the tax collector by September 15 of each year, or by September 25 for any county defined in Section 125.011(1), F.S. The local government must first post the non-ad valorem assessment for each parcel on the roll in a compatible electronic medium. The certification shall be made on Form DR-408A. The tax collector shall not accept any roll which is not so certified and which is not so posted in such compatible electronic medium. The local governing board is responsible for making sure that the roll is free of errors and omissions.			
After September 15th	Certificate of Corrections		✓	✓	✓
	FAC 12D-13.006 (11)				

***With Changes:** If the assessment has been previously collected using the Uniform Method of Levy, Collection & Enforcement and an ordinance has passed changing one or more of the following:

1. Increase assessment beyond cap in ordinance
2. Boundaries of the district
3. Purpose of the assessment or the use of revenue generated by the assessment