

Date	Event	Statute/Rule	ASSESSMENT TYPE		
			NEW	EXISTING with CHANGES*	EXISTING with NO CHANGES
Prior to January 1st (Prior to March 1st if extension granted)	Advertise the public hearing to adopt Resolution of Intent to Use the Uniform Method of Levy, Collection & Enforcement (Must be advertised four consecutive weeks prior to the date of the public hearing)	FS 197.3632 (3)(a)	✓		
Prior to January 1st (Prior to March 1st if extension granted)	1st Publisher's Affidavit	FS 50.031	✓		
Prior to January 1st (Prior to March 1st if extension granted)	Hold Public Hearing to adopt resolution	FS 197.3632 (3)(a)	✓		
Prior to January 1st (Prior to March 1st if extension granted)	Adopt Resolution	FS 197.3632 (3)(a)	✓		
Prior to January 10th (Prior to March 10th if extension granted)	Mail copies of the following documents to the TC, PA and DOR: 1. A certified copy of adopted resolution 2. A copy of newspaper advertisement 3. Proof of publication showing dates of publication on Form DR-413	FS 197.3632 (3)(a) FAC 12D-18.003 (3)	✓		
January 10th	Extension Request Deadline – Extension must be approved by both the PA and TC	FS 197.3632 (3)(a)	✓		
Between January and March	Complete PA agreement (includes 1% administrative fee due on or before September 15th)	FS 197.3632 (2)	✓	✓	✓
Between January and March	Provide a copy of any ordinances passed making changes*			✓	
Prior to June 1st	PA provides Name, Address and Legal (NAL) information to the district on the polkflpa.gov website	FS 197.3632 (3)(b)	✓	✓	✓
Between June 1st and August 31st	Advertise the Public Hearing to adopt assessment roll at least 20 days prior to the date of the hearing	FS 197.3632 (4)(b)	✓	✓	
Between June 1st and August 31st	2nd Publisher's Affidavit	FS 50.031	✓	✓	
Between June 1st and August 31st	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)	✓	✓	
Between June 1st and August 31st	Hold Public Hearing to adopt assessment roll	FS 197.3632 (4)(c)	✓	✓	
Mid-July	Optional: Submit NAV Assessment Roll to PA by mid-July for inclusion on the TRIM Notice		✓	✓	✓
Mid-August	TRIM Notices mailed		✓	✓	✓
Last working day of August (or as extended by PA)	Submit NAV Assessment Roll to the PA for inclusion on Tax Bills	FS 197.3632 (5)	✓	✓	✓
Prior to September 15th	Submit NAV Roll Certification to the TC	FS 197.3632 (5)	✓	✓	✓
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