



PROPERTY APPRAISER CALENDAR

Consult the statutory reference before taking action.

Property Tax Oversight

Dates are due dates or deadlines, unless otherwise stated. Most dates (other than TRIM compliance) that fall on a weekend or holiday are moved to the next business day.

Typical Date	PROPERTY APPRAISER CALENDAR		Florida Statute
JANUARY			
1	Appraiser	Assessment date for real property	192.042(1) and (2)
1	DOR	After tax roll defect conferences with appraisers, issue an administrative order for remedial steps. (After conference, but no later than January 1)	195.097(2)
1	DOR	For appraisers subject to in-depth review, ask for list of parcel numbers not on the previous roll.	195.096(2)(b)
1	Appraiser	Have return forms available in the office. (By the first working day in the year)	193.052(5)
15	Appraiser	Notify DOR of intent to comply, or the basis of noncompliance, with an administrative order. (By January 15)	195.097(3)
31	Appraiser	Notify the owners of land that received agricultural classification from the VAB or a court they must certify that the agricultural use and the ownership have not changed.	193.461(3)(e)
31	Appraiser	Notify taxpayers of intent to deny exemptions that would otherwise be automatically renewed. (Before February 1)	196.011(9)(e)
Jan	DOR	Publish property valuation and income limitation rates.	
Jan	Appraiser DOR	Post on web sites current and previous year millage rates, increases, and distribution of taxes. (90 days after receipt of extended roll)	195.052
FEBRUARY			
1	Appraiser	Mail renewals for exemptions. (By February 1)	196.011(6)
1	Appraiser	Notify taxpayers that received TPP tax return waivers last year that a return must be filed if TPP property presently exceeds the exemption. (By February 1)	196.183(5)
6	Appraiser	May notify homesteaders who have not filed for homestead renewal by February 1. (As soon as practical after February 5)	196.111(1)
28/29	Taxpayer	Apply for reduction in assessment for parent/grandparent living quarters. (Before March 1)	193.703(4)
MARCH			
1	Taxpayer	Apply for: <ul style="list-style-type: none"> • Annual exemption on real property 	196.011(1)(a)
		<ul style="list-style-type: none"> • Discount on homestead property for disabled veteran, 65 or older 	196.082
		<ul style="list-style-type: none"> • Homestead assessment difference transfer (portability) 	193.155(8)
		<ul style="list-style-type: none"> • Agricultural classification or high water recharge classification 	193.052
		<ul style="list-style-type: none"> • Leasehold interests in governmental property exemption 	196.199(5)
		<ul style="list-style-type: none"> • Not-for-profit sewer and water company exemption. 	196.2001(2)(a)
		Submit household income for local-option homestead exemption for seniors 65 or older.	196.075(4)(d)
1	Taxpayer	Reapply for an exemption with automatic annual renewal that was denied. (By March 1 or up to 28 days after late mailing of a denial notice for automatic exemption.)	196.011(9)(e)

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APRIL			
1	Appraiser	All in-depth counties (and non in-depth counties, if asked by DOR 30 days in advance) send a real property sale data file to DOR. (By April 1)	
1	Appraiser	Add any TPP discovered April 1 or after to the assessment roll currently in preparation.	193.073(1)(b)
1	Appraiser	Appraiser of previous homestead must return portability information to the appraiser of the new homestead. (April 1 or 2 weeks after receiving a completed application, whichever is later)	193.155(8)(i)2
1	Appraiser	Send parcel level geographic Information system (GIS) data to DOR	
1	DOR	Notify appraisers of form and content of July 1 assessment roll. (By April 1)	193.1142(1)(b)
1	Taxpayer	File: <ul style="list-style-type: none"> • TPP return • Railroad, railroad terminal, private car, and freight line and equipment company property returns to DOR • All other returns and applications not otherwise specified by general law. 	193.062
		Provide social security numbers, if omitted on a homestead application	196.011(1)(b)
After Apr 1	Appraiser	Impose penalty for improper late filing or failure to file a return. (After April 1 or end of extension)	193.072
Apr	DOR	Post population information for the permit processing letter.	
MAY			
1	DOR	Notify appraisers whether they are in substantial compliance with an administrative order. (No later than May 1)	195.097 (4)
15	VAB	Notice a meeting of the board to review denied exemptions. (Not before May 15, but at least two weeks before the meeting)	196.194(2)
JUNE			
1	Appraiser	Submit a budget to DOR. Copy county commissioners. (By June 1)	195.087(1)(a)
1	Appraiser	Provide N.A.L. by list or compatible electronic medium to each local government using the uniform method to collect non-ad valorem assessments. (By June 1)	197.3632(3)(b)
1	Appraiser	Deliver an estimate of the total assessed value of non-exempt property for the current year to the presiding officer of each taxing authority for budget planning. (On June 1)	200.065(8)
1	DOR	Submit county railroad property assessments to county appraisers. (Not later than June 1)	193.085(4)
9	Appraiser	Ask DOR for an extension of more than 10 days to submit your assessment roll. (DOR must receive your request before June 10)	Rule 12D-8.002 (2)(a)5., F.A.C.
30	Appraiser	Ask DOR for an extension of 10 days or less to submit your assessment roll. (DOR must receive your request before July 1)	Rule 12D-8.002 (2)(a)5., F.A.C.
JULY			
1	Appraiser	Approve or deny all applications for tax exemption, classifications, and portability. Notify taxpayers (March 2 to July 1):	196.151; 193.461(3) 196.193(5)(a)
		<ul style="list-style-type: none"> • If an exemption, classification, or portability transfer was denied, or 	193.155(8)(i)9.
		<ul style="list-style-type: none"> • If the information received or available for a portability request is insufficient. 	193.503(7); 193.625(2)

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		Taxpayer has 30 days after the notice was mailed to file with the VAB to appeal the denial.	194.011(3)(d) 193.461(3)(a)
1	Appraiser	Complete assessment of all property. Submit assessment roll to DOR. (No later than July 1)	193.023(1)
		If roll is not approved, if extension is granted past September 1, or value is not certified by August 1, see <u>s.193.1145, F.S.</u> , Interim Assessment Rolls.	193.1142(1)(a)
1	Appraiser	Certify to each taxing authority the taxable value on the roll when the assessment roll is completed. Copy the tax collector. (July 1, unless extended) <u>Begin TRIM process</u>	200.065(1)
1	VAB	Can begin to hear appeals of denials of exemptions, deferrals, or classifications. (Not earlier than July 1)	194.032(1)(b)
17	DOR	Certify current year preliminary taxable values and last year final values to the Department of Education. (2 working days before July 19)	1011.62(4)(a) and (b)
29	School District	Advertise intent to adopt a tentative budget and millage rates. (Within 29 days of certification of value by appraiser)	200.065(2)(f)
AUGUST			
4	Taxing Authority	Advise the appraiser of proposed millage rate, rolled-back rate, and public budget hearing. (August 4 if certified by July 1, or the 35 th day of the TRIM process)	200.065(2)(b)
14	Appraiser	Submit any additional budget information to DOR. (Before August 15)	195.087(1)(a)
15	DOR	Make final budget amendments or changes. Notify appraiser and Board of County Commissioners. (By August 15)	195.087(1)(a)
24	Appraiser	Mail notice of proposed property taxes (TRIM Notice) to all taxpayers. (August 24, if certified by July 1, or the 55 th day of the TRIM process)	200.065(2)(b)
30	DOR	Notify selected appraisers of in-depth study. (At least 30 days before beginning the study)	195.096(2)(a)
SEPTEMBER			
3 thru 18	Taxing Authority	Hold taxing authority and school district hearings. (65 to 80 days after certification of value, September 3 through 18, if certified by July 1)	200.065(2)(f)3
18	Taxpayer	File petitions with the clerk of the VAB. (25 days after TRIM notice is mailed, September 18 if TRIM mailed on August 24)	194.011(3)(d) 196.011(8)
OCTOBER			
1	Appraiser	New fiscal year begins.	195.087(1)(a)
31	Appraiser	Send budget report to board of county commissioners. Pay excess funds to the county general fund and governmental units that paid for the operation of the appraiser's office. (31 days after the end of the fiscal year)	218.36(1) and (2)
Oct	Appraiser	Send tax collector the certified assessment roll.	197.322(1)
Oct	DOR	Publish results of the reviews and the computation of estimated assessment levels for counties not part of an in-depth review. (On completion of reviews)	195.096(3)(b)
Oct	Taxing Authority	Certify compliance with ss. 200.065 and 200.068, F.S., to DOR. (30 days after adoption of millage and budget)	200.068
NOVEMBER			
15	Appraiser	If in a fiscally constrained county, apply for appropriation distribution. (By November 15)	218.12(2)
15	DOR	Send Post Audit Notification of Defects (PAN) to appraisers that have classes or strata of property that have been improperly assessed on last year's roll. (No later than November 15)	195.097(1)(a)

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Nov, Dec	DOR	Notify appraiser of potential changes to next roll submission. (Usually sent in November or December)		
DECEMBER				
1	Appraiser	If the current tax roll cannot be certified in time to allow payment before January 1, certify the circumstances to the tax collector with a copy of last year's tax roll and a statement of the current year's millage. (By December 1)		197.2301(2)
1	Appraiser	Notify DOR of intention to comply with the notice of defects or request a conference. (Within 15 days after receiving the defect notice, but no later than December 1)		195.097(2)
15	Appraiser	Hold conference with DOR Executive Director to discuss notification of defects. (No later than December 15)		195.097(2)

OTHER ACTIVITIES				
Quarterly	Appraiser	Notify taxing authorities of quarterly payment due for appraiser's commission.		192.091(1)(b)
After all VAB hearings and VAB certification of tax roll or on order of the BOCC	Appraiser	Make all required extensions and certify tax rolls. This date will vary from county to county.		193.122(2)
Before extension of roll	Appraiser	Notify taxing authorities of the aggregate changes from VAB hearings or correction of errors. Each taxing authority must certify its adjusted adopted rate to the appraiser within 3 days.		200.065(6)
120 days after receipt of assessment roll or 10 days after approval, whichever is later	DOR	Send findings of in-depth reviews to the county.		195.096(2)(f)