PROPERTY TAX OVERSIGHT

Florida’s property taxes are administered by locally elected officials and supervised by the Florida Department of Revenue. Florida does not have a state-level property tax.

1. Property Tax Base
   Property Appraisers
   Florida’s Constitution requires property appraisers to establish the property tax base for their counties annually. In doing so, property appraisers determine the just, or market, value of each parcel of property in the county as of January 1 of each year. Then they apply all valid exemptions, classifications, and assessment limitations to determine each property’s taxable value, or relative tax burden. The property appraiser does not determine the property tax rate or the amount of property taxes levied.

2. Property Tax Rates
   Locally Elected Officials
   Florida has more than 640 local governments that levy a property tax. These include cities, counties, school boards, and special districts.

3. Annual Truth-in-Millage Notice
   Property Appraisers and Locally Elected Officials
   In August, the property appraiser sends each property owner a Notice of Proposed Property Taxes, or TRIM notice. This notice contains the property’s value on January 1, the millage rates proposed by each local government, and an estimate of the amount of property taxes the property owner owes based on the proposed millage rates.

4. Appeals Process
   Value Adjustment Boards
   Each county has a five-member value adjustment board, which hears and rules on challenges to a property’s assessment, classification, or exemptions. The value adjustment board is independent of the property appraiser and tax collector. Value adjustment boards cannot change the millage, or property tax, rates local governments adopt.

5. Billing and Payment
   Tax Collectors
   After local governments adopt millage rates, county tax collectors send annual property tax bills, usually in late October or early November. Full payment is due by the following March 31. Taxpayers receive discounts of up to 4 percent for early payment.

6. Collections and Refunds
   Tax Collectors
   If a taxpayer does not pay a property tax bill by the following March 31, the tax collector sells a tax certificate on that property to collect the unpaid taxes. A tax deed may be sold if the property owner has not paid all back taxes, interest, and fees within two years. Tax collectors also process and issue refunds for overpayment of property taxes.

7. Funding of Public Education and Local Services
   Department of Revenue
   The department provides annual training to value adjustment boards. The department also issues mandatory procedures and forms to promote fair, impartial, and uniform hearings for all taxpayers.

Additional information is available at [http://floridarevenue.com/property/Pages/Home.aspx](http://floridarevenue.com/property/Pages/Home.aspx).