

FLORIDA PROPERTY TAX CALENDAR (TYPICAL YEAR)

DOR = DEPARTMENT OF REVENUE PA = PROPERTY APPRAISER TC = TAX COLLECTOR VAB = VALUE ADJUSTMENT BOARD

MONTH	DATE	AD VALOREM TAXES	NON-AD VALOREM ASSESSMENTS
BEFORE JANUARY 1			Local government advertises and adopts resolution to include assessment (fee) with ad valorem tax bill
JANUARY	1	Assessment and valuation date by PA	Assessment date
	10		Local government notifies PA, TC, and DOR of intent resolution
MARCH	1	Exemption application due to PA	
	31	Deferral application due to TC	Deferral application due to TC
APRIL	1	Tangible personal property return due to PA	
	30	Installment application due to TC	Installment application due to TC
			<p style="text-align: center;"><u>OTHER NON-AD VALOREM ASSESSMENT KEY DATES:</u></p> <ul style="list-style-type: none"> Before June 1: PA provides taxpayers' names, addresses, and parcel descriptions to local governments Before hearings: Local governments mail notice to taxpayers and publish in newspaper for four weeks From Jan 1 to Sep 15: Hearings for local governments to create assessments; property owners may file written objections within 20 days of hearing From Jan 1 to Sep 25: Hearings for counties under "home rule" charter to create assessments. Property owners may file written objections within 20 days of hearing.
JUNE	30	Payment 1 for installment plan due to TC	Payment 1 for installment plan due to TC
JULY	1	PA certifies value to taxing authorities	
		PA mails exemption denials	
AUGUST	24	PA mails TRIM (Notice of Proposed Property Taxes) to taxpayers	PA mails TRIM (Notice of Proposed Property Taxes) to taxpayers; may include non-ad valorem assessments
SEPTEMBER	15		Local governments certify non-ad valorem rolls to TC
	18	Deadline for VAB petitions about value, portability, and late filing (25 days after TRIM)	
	30	Payment 2 for installment plan due to TC	Payment 2 for installment plan due to TC
OCTOBER	10	Taxing authorities finalize their millage	
		PA certifies tax roll to TC	PA certifies tax roll to TC
NOVEMBER		4% discount on taxes	TC sends tax bill (Notice of Taxes); may include notice of non-ad valorem assessments
	1	TC sends tax bill (Notice of Taxes)	4% discount on assessments
DECEMBER		3% discount on taxes	3% discount on assessments
	15		TC sends Non-ad Valorem Roll Report to DOR
	31	Payment 3 for installment plan due to TC	Payment 3 for installment plan due to TC
YEAR AFTER TAX YEAR			
JANUARY		2% discount on taxes	2% discount on assessments
FEBRUARY		1% discount on taxes	1% discount on assessments
MARCH	31	Payment 4 for installment plan due to TC	Payment 4 for installment plan due to TC
APRIL	1	Unpaid taxes for prior year become delinquent; interest accrues	Unpaid taxes for prior year become delinquent; interest accrues
JUNE	1	TC sells tax certificates on real property with delinquent taxes	TC sells tax certificates on real property with delinquent taxes