



Property Tax Oversight Program

Consult the statutory reference before taking action.

PROPERTY APPRAISER CALENDAR

2010

Dates are due dates or deadlines, unless otherwise stated. Dates that fall on a weekend or holiday are moved to the next business day.

Florida Statutes

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JANUARY

- 1 Appraiser** Assessment date for real and tangible personal property (TPP). 192.042(1) and (2)
- 1 Appraiser** Begin tax liens for unpaid taxes until the taxes are paid. 197.122, 192.053
- 1 DOR** Distribute TPP and other return forms to appraisers. (By the first working day in the year) 193.052(5)
- 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 a list of parcels not on the previous roll. 195.096(2)(b)
- 15 Appraiser** Notify DOR of intent to comply or the basis of noncompliance with an administrative order. 195.097(3)
- 31 Appraiser** Notify the owners of land that received agricultural classification from the value adjustment board or a court, they must certify that the agricultural use and the ownership have not changed. 193.461(2)(e)
- 31 Appraiser** For in-depth review, submit sales tape with last-year sales data. (See rule 12D-8.013(5)(a), F.A.C.) 195.096
- 31 Appraiser** Notify taxpayers of intent to deny exemptions that would otherwise be automatically renewed. (Before February 1) 196.011(9)(e)
- In Jan DOR** Publish property valuation and income limitation rates.
- In Jan Appraiser DOR** Post on web site current and previous year millage rates, increases, and distribution of taxes. (90 days after receipt of extended roll) 195.052

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FEBRUARY

- 1 Appraiser** Mail renewals for tax exemptions. 196.011(6)
- 1 Appraiser** Notify taxpayers if they don't need to file a TPP tax return based on their previous year's assessment. 196.183(5)
- 6 Appraiser** May notify homesteaders who have not filed by February 1 for homestead renewal. (As soon as practical after February 5) 196.111(1)
- 28 Taxpayer** Apply for reduction in assessment for parent/grandparent living quarters. (Before March 1) 193.703(4)

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MARCH

- 1 Taxpayer** Apply for:
 - Annual exemption on real or personal property 196.011(1)(a)
 - Discount on homestead property for disabled veteran, 65 or older, (Section 6, Art. VII, State Constitution) 196.151
 - Homestead assessment difference (portability) transfer 193.155(8)(k)
 - Agricultural classification or high water recharge classification 193.052
 - Leasehold interests in governmental property exemption 196.199(5)
 - Not-for-profit sewer and water company exemption. 196.2001(2)(a)
 - Submit statement of household income for homestead exemption for seniors. 196.075(4)d)
- 1 Taxpayer** Reapply for an exemption 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)
- 2 Appraiser** Begin review of applications for tax exemption and classifications. (March 2 to July 1) 196.151
- 31 Appraiser** Add any discovered personal property to the current tax roll. 193.073(1)(a)

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APRIL

- 1 Appraiser** In-depth counties, and non in-depth if asked by DOR 30 days in advance, send a real property sale data file to DOR. (By April 1) 12D-8.013(5), FAC
- 1 Appraiser** Add an unreturned TPP to the roll in preparation at the time. (April 1 or later) 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 request, whichever is later) 193.155
- 1 Appraiser** Send parcel level geographic Information system (GIS) data to DOR. 193.1142(1)(c)2.
- 1 DOR** Notify appraisers of form and content of July1 assessment roll. 193.1142(1)(b)
- 1 Taxpayer** File: 193.062
 - TPP return without penalty and to receive the exemption, unless previously waived
 - Real property 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.
 - Provide social security numbers, if omitted on a homestead application. 196.011(1)(b)
- 2 Appraiser** Impose penalty for improper or late filing or failure to file a return. (After April 1 or end of extension) 193.062, 193.072(1)
- 30 Taxpayer** Pay taxes, penalties, and interest after being notified a lien will be filed for improper receipt of homestead. (April 30 or 30 days after notice was sent) 196.075(9), 196.161
- In Apr DOR** Post population information for the permit processing letter.

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MAY

- 1
DOR
Notify appraisers whether they are in substantial compliance with a tax roll administrative order.
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)

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JUNE

- 1
Appraiser
Submit a budget with estimated requirements and billings to DOR. Copy county commissioners.
195.087(1)(a)
- 1
Appraiser
Provide N.A.L. list or compatible electronic medium to each local government using the uniform method to collect non-ad valorem assessments.
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.
200.065(8)
- 1
Appraiser
Send the County Optional Aerial Photograph Program form to DOR
195.022
- 1
DOR
Submit county railroad property assessments to county appraisers.
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)
12D-8.002(2)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)
12D-8.002(2)5.,
F.A.C.

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JULY

- 1 Appraiser** Approve or deny all applications for tax exemption and classifications. (Mar 2 to Jul 1) 196.151
- 1 Appraiser** Notify:
 - Taxpayers of denials of exemptions under s.196.011. F.S., portability transfers, or discounts in s.196.082, F.S. 196.193(5)(a), 196.151
 - Taxpayers, if the information received or available for portability requests is insufficient. 193.155(8)(h)9
 - Owners of denials of historic or high water classifications. 193.503(7),193.625
 - Landowners, if agricultural classification is denied. 193.461(2)
- 1 Appraiser** Complete assessment of all property. Submit assessment roll to DOR. If roll is not approved, if extension is granted past September 1, or value is not certified by August 1, see s.193.1145, F.S., Interim Assessment Rolls. 193.023(1), 193.1142(1)(a)
- 1 Appraiser** Certify to each taxing authority the taxable value in the roll when the assessment roll is published. (July 1, unless extended) [Begin TRIM process](#) 200.065(1), 129.03(1)
- 1 VAB** Can begin to hear appeals of denials of exemptions, deferrals, or classifications. 194.032(1)(b)
- 1 DOR** Notify selected appraisers of in-depth study at least 30 days before beginning the review of tax rolls. (At least 30 days before beginning of review) 195.096(2)(a)
- 14 DOR** Certify current year preliminary taxable values and last year final values to the Department of Education. (By July 17) 1011.62(4)(a), (b)
- 25 Taxpayer** File a petition with the VAB about value. (25 days after appraiser mailed denial) 194.011(3)(d)
- 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)
- 30 Taxpayer** File petition with the VAB about denial of exemptions under s.196.011. F.S., portability transfers, or discounts in s.196.082, F.S. (30 days after appraiser mailed denial) 194.011(3)(d)

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AUGUST

- 4 Taxing Authorities** Advise the appraiser of proposed millage rate, rolled-back rate, and public budget hearing. (August 4 if taxable value is certified by July 1 or 35 days after certification) 200.065(1), 129.03(1)
- 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. 195.087(1)(a)
- 24 Appraiser** Deliver notice of proposed taxes (TRIM Notice) to all taxpayers, within 55 days after certification of value. (August 25, if certified by July 1) 200.065(2)(b)

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SEPTEMBER

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3 thru	Taxing Authorities	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
19	Taxpayer	File with the clerk of the VAB for petitions about value. (25 days after TRIM is mailed)	194.011(3)(d) 196.001(8)
24	Taxpayer	File with the clerk of the VAB for petitions about exemptions, classifications, and portability. (30 days after TRIM is mailed)	

OCTOBER

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Oct	Appraiser	Send tax collector the certified assessment roll.	197.322(1)
1	Appraiser	The budget request approved by DOR and amended by the commission becomes the operating budget for the fiscal year.	195.087(1)(b)
24	VAB	With DOR approval of roll, last day to begin hearings. (30 to 60 days after TRIM notices mail)	194.032(1)(a)
31	Appraiser	Send budget report to board of county commissioners. Pay excess funds to the county general fund and divide into parts for each governmental unit that paid for the operation of the appraiser's office. (31 days after the end of the fiscal year)	218.36(1) and (2)
Usually Oct	DOR	Publish results of the reviews and details of the computation of estimated assessment levels for counties not part of an in-depth review. (On completion of reviews)	195.096(3)(b)
Usually Oct	Taxing Authorities	Certify compliance with ss. 200.065 and 200.068, F.S., to DOR. (30 days after adoption of millage and budget and 31 days after certification of taxable value)	200.068

NOVEMBER

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Nov or Dec	DOR	Notify appraiser of potential changes to next roll submission. (Usually sent in November or December)	Not required by statute
1	Taxpayer	If there is a change in use of tax-deferred property and it is no longer eligible for homestead exemption or the owner doesn't maintain the required insurance, deferred taxes and interest for all previous years are due. (November 1 or on the date failure to maintain insurance occurs)	197.263(1), 197.263(2)
15	Appraiser	If fiscally constrained county, apply for appropriation distribution.	218.12
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.	195.097(1)(a)

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			1	2	3	4	<p>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. Send a copy of last year's tax roll and a statement of the current year's millage. 197.2301(2)</p> <p>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)</p> <p>15 Appraiser Hold conference with DOR Executive Director on any improperly assessed classes of property. (By December 15) 195.097(2)</p>	
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ONGOING DUE DATES

Quarterly	Appraiser	Bill taxing authorities for quarterly payment of appraiser's commissions.	192.091(1)(b)
After all VAB hearings and VAB certification of tax rolls, 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(1) and (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)