

Property Appraiser Calendar

Consult the statutory reference before taking action.



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

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|---------------|--------------------|--|-----------------------------------|
| April 1 | Property Appraiser | All in-depth counties (and non in-depth counties, if asked by the Department 30 days in advance) send a real property sale data file (SDF) to the Department. <i>(By April 1)</i> | |
| April 1 | Property Appraiser | Add any TPP discovered April 1 or after to the assessment roll currently in preparation. | 193.073(1)(b) |
| April 1 | Property Appraiser | Property appraiser of previous homestead must return portability information to the property appraiser of the new homestead. <i>(April 1 or 2 weeks after receiving a completed application, whichever is later)</i> | 193.155(8)(i)2 |
| April 1 | Property Appraiser | Send parcel level geographic Information system (GIS) data to the Department. | |
| April 1 | Department | Notify property appraisers of form and content of July 1 assessment roll. <i>(By April 1)</i> | 193.1142(1)(b) |
| April 1 | Taxpayer | File: <ul style="list-style-type: none"> • TPP return to property appraiser • Railroad, railroad terminal, private car, and freight line and equipment company property returns to the Department • All other returns and applications not otherwise specified by general law to property appraiser | 193.062 |
| April 1 | Taxpayer | Provide social security numbers, if omitted on a homestead application. | 196.011(1)(b) |
| After April 1 | Property Appraiser | Impose penalty for improper late filing or failure to file a return. <i>(After April 1 or end of extension)</i> | 193.072 |
| April | Department | Post population information for the permit processing letter (https://floridarevenue.com/property/Pages/Cofficial.aspx). | 218.075 |
| May 1 | Department | Notify property appraisers whether they are in substantial compliance with an administrative order. <i>(No later than May 1)</i> | 195.097 (4) |
| May 15 | VAB | Notice a meeting of the VAB to review denied exemptions. <i>(Not before May 15, but at least two weeks before the meeting)</i> | 196.194(2) |
| June 1 | Property Appraiser | Submit a budget to the Department. Copy the Board of County Commissioners (BOCC). <i>(By June 1)</i> | 195.087(1)(a) |
| June 1 | Property Appraiser | Provide Name-Address-Legal (NAL) tax roll by list or compatible electronic medium to each local government using the uniform method to collect non-ad valorem assessments. <i>(By June 1)</i> | 197.3632(3)(b) |
| June 1 | Property 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. <i>(On June 1)</i> | 200.065(8) |
| June 1 | Department | Submit county railroad property assessments to property appraisers. <i>(Not later than June 1)</i> | 193.085(4) |
| June 9 | Property Appraiser | Ask the Department for an extension of more than 10 days to submit the assessment rolls. <i>(The Department must receive the request before June 10)</i> | Rule 12D-8.002 (2)(a)5., F.A.C. |
| June 30 | Property Appraiser | Ask the Department for an extension of 10 days or less to submit the assessment rolls. <i>(The Department must receive the request before July 1)</i> | Rule 12D-8.002 (2)(a)5., F.A.C. |
| July 1 | Property Appraiser | Approve or deny all applications for tax exemption, classifications, and portability. Notify taxpayers <i>(March 2 to July 1)</i> : | 196.151; 193.461(3) 196.193(5)(a) |
| | | • If an exemption, classification, or portability transfer was denied, or | 193.155(8)(i)9 |
| | | • If the information received or available for a portability request is insufficient. | 193.503(7); 193.625(2) |
| | | 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) |
| July 1 | Property Appraiser | Complete assessment of all property. | 193.023(1) |
| | | Submit assessment rolls to the Department. <i>(No later than July 1)</i> | 193.1142 |
| | | If assessment rolls are not approved, if an extension is granted past September 1, or value is not certified by August 1, institute the Interim Assessment Roll procedure. | 193.1145 |

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|-----------------------|--------------------|---|-----------------------------|
| July 1 | Property Appraiser | Certify to each taxing authority the taxable value on the assessment roll when the roll is completed. Copy the tax collector. <i>(July 1, unless extended)</i> Begin TRIM process. | 200.065(1) |
| July 1 | VAB | Can begin to hear appeals of denials of exemptions, deferrals, or classifications. <i>(Not earlier than July 1)</i> | 194.032(1)(b) |
| July 17 | Department | Certify current year preliminary taxable values and last year final values to the Department of Education. <i>(2 working days before July 19)</i> | 1011.62(4)(a) and (b) |
| July 29 | School District | Advertise intent to adopt a tentative budget and millage rates. <i>(Within 29 days of certification of value by property appraiser)</i> | 200.065(2)(f) |
| August 4 | Taxing Authority | Advise the property appraiser of proposed millage rate, rolled-back rate, and public budget hearing. <i>(August 4 if certified by July 1, or the 35th day of the TRIM process)</i> | 200.065(2)(b) |
| August 14 | Property Appraiser | Submit any additional budget information to the Department. <i>(Before August 15)</i> | 195.087(1)(a) |
| August 15 | Department | Make final budget amendments or changes, and notify property appraiser and the BOCC. <i>(By August 15)</i> | 195.087(1)(a) |
| August 24 | Property Appraiser | Mail notice of proposed property taxes (TRIM Notice) to all taxpayers. <i>(August 24, if certified by July 1, or the 55th day of the TRIM process)</i> | 200.065(2)(b) |
| August 30 | Department | Notify selected property appraisers of in-depth review. <i>(At least 30 days before beginning the review)</i> | 195.096(2)(a) |
| September 3 through 8 | Taxing Authority | Hold taxing authority and school district hearings. <i>(65 to 80 days after certification of value, September 3 through 18, if certified by July 1)</i> | 200.065(2)(f)3 |
| September 18 | Taxpayer | File petitions with the clerk of the VAB. <i>(25 days after TRIM notice is mailed, September 18 if TRIM mailed on August 24)</i> | 194.011(3)(d) 196.011(8) |
| October 1 | Property Appraiser | New fiscal year begins. | 195.087(1)(a) |
| October 31 | Property Appraiser | Send budget report to the BOCC. Pay excess funds to the county general fund and governmental units that paid for the operation of the property appraiser's office. <i>(31 days after the end of the fiscal year)</i> | 218.36(1) and (2) |
| October | Property Appraiser | Send tax collector the certified assessment roll. | 197.322(1) |
| October | Department | Publish results of the reviews and the computation of estimated assessment levels for counties not part of an in-depth review. <i>(On completion of reviews)</i> | 195.096(3)(b) |
| October | Taxing Authority | Certify compliance with ss. 200.065 and 200.068, F.S., to the Department. <i>(30 days after adoption of millage and budget)</i> | 200.065 200.068 |
| November 15 | Property Appraiser | If in a fiscally constrained county, apply for appropriation distribution. <i>(By November 15)</i> | 218.12(2) |
| November 15 | Department | Send Post Audit Notification of Defects (PAN) to property appraisers that have classes or strata of property that have been improperly assessed on last year's assessment roll. <i>(No later than November 15)</i> | 195.097(1)(a) |
| November-December | Department | Notify property appraiser of potential changes to next assessment roll submission. <i>(Usually sent in November or December)</i> | |
| December 1 | Property Appraiser | If the current assessment 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 assessment roll and a statement of the current year's millage. <i>(By December 1)</i> | 197.2301(2) |
| December 1 | Property Appraiser | Notify the Department of intention to comply with the notice of defects or request a conference. <i>(Within 15 days after receiving the defect notice, but no later than December 1)</i> | 195.097(2) |
| December 15 | Property Appraiser | Hold conference with the Department's Executive Director to discuss notification of defects. <i>(No later than December 15)</i> | 195.097(2) |

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