



# Property Tax Oversight Program

Consult the statutory reference before taking action.

## VALUE ADJUSTMENT BOARD CALENDAR

Most dates are deadlines; activities usually can be completed earlier. Deadlines that fall on a weekend or holiday are moved to the next business day. Dates may vary, depending on the date of an earlier action.

### Typical Date

### Florida Statute

<b>Jan 1</b>	<b>Appraiser</b>	Assessment date for real and tangible personal property	192.042(1) and (2)
<b>Mar 1</b>	<b>Taxpayer</b>	Apply to property appraiser for exemption, property classification, and portability. <i>By Mar 1</i>	196.011(1); 193.052(2); 193.155(8)(g)
<b>Mar 31</b>	<b>Taxpayer</b>	Apply to tax collector for tax deferral for last year's taxes. <i>(By March 31)</i>	197.2423(1)
<b>Mar 31</b>	<b>Taxpayer</b>	If a taxpayer has a pending VAB petition, last day to make partial payment of last year's taxes. If not paid, petition will be dismissed.	194.014(1)
<b>Apr 20</b>	<b>VAB</b>	Deny petition of any taxpayer who has not made a required partial payment.	194.014(1)(c)
<b>Apr to May 15</b>	<b>Collector</b>	Approve or deny all applications for deferrals. <i>By 45 days after application or as soon as practical.</i> Taxpayer has 30 days after a disapproval notice was mailed to file with the VAB to appeal the disapproval.	197.2423(6) 197.2425
<b>May 15</b>	<b>VAB</b>	Earliest date to publish a notice of a meeting of the VAB to hear appeals on exemptions. <i>Not before May 15, but at least two weeks before the meeting</i>	196.194(2)
<b>Jul 1</b>	<b>Appraiser</b>	Approve or deny all applications for exemptions, classifications, and portability. Notify taxpayers in writing of denials of exemption, classification, or portability transfer. Taxpayer has 30 days after the denial notice was mailed to file with the VAB to appeal a denial of exemption or classification.	196.193(5)(a); 196.151; 193.155(8)(k); 193.461 194.011(3)(d); 193.461(3)(a)
<b>Jul 1</b>	<b>VAB</b>	Can begin to hear appeals of denials of exemptions, classifications, or deferrals. <i>July 1 and after</i>	194.032(1)(b)
<b>Aug 24</b>	<b>Appraiser</b>	Mail notice of proposed taxes (TRIM Notice) to taxpayer. <i>By the 55<sup>th</sup> day of the TRIM process, usually Jul 1</i>	200.065(2)(b)
<b>Aug, Sep</b>	<b>Taxpayer</b>	Can request an informal conference with the property appraiser at any time during the year. <i>Often in August or September, after the TRIM notice</i>	194.011
<b>Sep 18</b>	<b>Taxpayer</b>	File with the clerk of the VAB for petitions about the value of real or tangible personal property, portability, or denial for late filing. <i>By the 25<sup>th</sup> day after the TRIM notice was mailed</i>	194.011(3)(d); 196.011(8); 193.155(8)(i); 193.461(3)(a)

Typical Date	VALUE ADJUSTMENT BOARD CALENDAR		Florida Statute
Nov, Dec, or later	VAB	Certify each assessment roll on Form DR-488 and attach certificate to each roll. <i>After all hearings have been held</i>	193.122(1)
	VAB	For tax bills to be mailed on time, the board of county commissioners can order the VAB to certify each assessment roll with an initial certificate, Form DR-488P, even if hearings are not finished.	193.122(1)
	VAB	Publish a notice of tax impact, Form DR-529. <i>After all VAB hearings are completed</i>	194.037(1)
	Appraiser	Make all required extensions and certify tax rolls. <i>After VAB certification by Form DR-488 or DR-488P</i>	193.122(1) and (2)

### INDIVIDUAL TIMELINES FOR PETITIONS AND HEARINGS

			Florida Statute
At least 25 days before hearing	VAB	Notify petitioner of his or her scheduled time of appearance	194.032(2)
At least 15 days before hearing	Taxpayer	Give the property appraiser a list and summary of evidence and copies of documents to be presented at the hearing.	194.011(4)(a)
At least 7 days before hearing	Appraiser	Give the petitioner a list and summary of evidence and copies of documents to be presented at the hearing, if the petitioner asked in writing.	194.011(4)(b)
At least 5 days before hearing	Taxpayer	May reschedule the hearing by written request. The taxpayer can do this only one time without showing good cause to reschedule.	194.032(2)

### HEARING and DECISION

By 30 days after petition filing	VAB	Decide appeals to denials of tax deferral for recreational and commercial working waterfront property.	197.2425
Up to 15 days after decision	Taxpayer Appraiser Collector	Can appeal a VAB decision about homestead exemption or tax deferral to the circuit court of the county.	196.151 197.2425
Up to 60 days after decision	Taxpayer Appraiser	Can appeal a VAB decision about assessment value to the circuit court of the county.	194.171(2)
By 20 days after the last day the board is in session	VAB	Issue a written decision and mail the decision to the petitioner.	194.034(2)