



Property Tax Oversight Program

Consult the statutory reference before taking action.

TAX COLLECTOR CALENDAR

Typical Date	Most dates are deadlines. If one falls on a weekend or holiday, it is moved to the next business day.	Florida Statute
Ongoing	Collector Distribute taxes to each taxing authority. (At least 4 times during the first 2 months after receiving the tax roll and at least 1 time in all other months)	197.383
Oct thru Jul	Collector Bill County Commission and School Board for 1/12 of commissions on county taxes and occupational and beverage licenses for last fiscal year. (First board meeting of the month)	192.102(1)

JANUARY

1	Collector Tax liens apply to all property with unpaid taxes until taxes are paid.	197.122
1	Taxpayer Refund may not be granted unless a claim is made within 4 years after January 1 of the tax year for which the taxes were paid.	197.182(1)(e)
31	Collector Mail IRS Form 1099 to all individuals receiving interest of \$10 or more during the last year.	IRC (Internal Revenue Code)
Jan	Taxpayer Receive a 2% discount on property taxes paid in January.	197.162

FEBRUARY

28	Collector Mail 1099 interest data by magnetic media or paper copy to IRS.	IRC
Feb	Taxpayer Receive a 1% discount on property taxes paid in February.	197.162

MARCH

31	Taxpayer Full amount of taxes due. No discount.	197.162
31	Taxpayer Apply for deferral of payment on last year's taxes for homestead property, affordable rental housing, or recreational or commercial working waterfront property.	197.2423(1) 197.2524
31	Taxpayer Pay 4 th installment, ¼ of the total estimated taxes for last year, plus ½ of any adjustment.	197.222(1)(d)
31	Taxpayer Pay remaining balance of a partial payment previously set up and approved by the tax collector.	197.374

Typical Date	TAX COLLECTOR CALENDAR		Florida Statute
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APRIL			
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1	Collector	Taxes become delinquent April 1 or up to 60 days after the tax collector mailed the tax notice. If the delinquency date for property taxes is after April 1, all dates for delinquent taxes are extended the same number of days.	197.333
1	Taxpayer	Delinquent taxes on real and personal property bear interest at 18% until a certificate is sold. (Date of delinquency: April 1 or 60 days after a late-mailed tax notice)	197.172
24	Collector	Give information to mortgagee or lien holder of personal property if asked for by May 1 of last year. (Before April 25)	197.344(3)
29	Collector	Prepare warrants for levy on and seizure of tangible personal property that became delinquent last year. (Before April 30)	197.413(1)
30	Taxpayer	File initial application to prepay taxes by installment for the current year. After receiving an application for prepayment, the collector will send the taxpayer a quarterly tax notice.	197.222(1) 197.222(3)
30	Collector	Send a second tax notice to taxpayers whose taxes have not been received.	197.343(1)
30	Collector	Prepare a list of unpaid personal property taxes as a basis for next year's warrants. (Before May 1)	197.413(1)
Apr or later	Taxpayer	Taxpayer may pay delinquent taxes, costs, advertising charges, and interest on real property if a tax certificate has not been sold.	197.432(3)

MAY			
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1	Mortgage holders	Holders of encumbered land or personal property may file to receive information from the tax collector about delinquent taxes or tax certificates issued. (By May 1)	197.344(2) 197.344(3)
Apr to May 15	Collector	Approve or deny application for tax deferral and notify the applicant if you deny the application. (Within 45 days after application is received, or as soon as practical) Taxpayer has 30 days after the notice was mailed to file with the VAB to appeal the denial.	197.2423(10) 197.2425
16	Collector	Advertise list of names of delinquent personal property taxpayers. (Within 45 days after taxes become delinquent)	197.402(2)
29	Collector	File a petition with the circuit court on warrants for unpaid taxes on personal property. (Within 30 days after warrants are prepared)	197.413(2)
May or Jun	Collector	On receiving an application and for those who already participate in the prepayment installment plan, send quarterly tax notices in May or June, before the first payment is due June 30.	197.222(3)

Typical Date	TAX COLLECTOR CALENDAR		Florida Statute
JUNE			
1	Collector	Advertise once each week for three weeks and sell tax certificates on real property. (June 1 or 60 days after date of delinquency) The newspaper should mail a copy of each sale notice within 10 days after the last advertisement.	197.402(3) 197.403
Jun 1 or later	Collector	Before sale of certificates, notify fee owners of subsurface rights that they can buy tax certificates before other bids are accepted.	197.343(2)
30	Taxpayer	Pay 1 st installment, ¼ of current year estimated taxes for a 6% discount.	197.222(1)(a)
Jun or later	Collector	Notice the public of the time and place of the sale of seized tangible personal property at least 7 days before a public auction of TPP.	197.417(1)
JULY			
1	Appraiser	Certify tax roll to the Executive Director of the Department of Revenue.	193.1142(1)(a)
Jul, Aug	Collector	Make a final report and settlement with county commissioners for last year's taxes and file a list of errors, insolvencies, and double assessments. (By 60 days after the tax certificate sale)	197.492
AUGUST			
1	Collector	Send budget to the Department of Revenue.	195.087(2)
24	Appraiser	Deliver DR-474, notices of proposed taxes, TRIM Notice, to all taxpayers. (By 55 days after certification of value; August 24, if value was certified July 1)	200.065(2)(b)
SEPTEMBER			
15	Governing boards	Certify the non-ad valorem assessment roll to the tax collector.	197.3632(5)(a)
30	Taxpayer	Pay 2 nd installment, ¼ of current year estimated taxes for a 4.5% discount.	197.222(1)(b)
OCTOBER			
31	Collector	Report to the Board of County Commissioners on last year's remuneration. (Within 31 days of the close of the fiscal year)	218.36(1)
Oct	Appraiser	Send the tax collector the certified assessment roll.	197.322(1)
Oct	Collector	Distribute any excess money to each government unit in the same proportion as the fees paid to your office. (By the time you file the annual report above)	218.36(2)
Oct	Collector	May recommend counties enact resolutions to increase a minimum tax bill threshold amount up to \$30.00. (Before the tax notices are mailed in November)	197.212

Typical Date	TAX COLLECTOR CALENDAR	Florida Statute
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NOVEMBER

1	Taxpayer	Taxes are due November 1 or when the tax collector receives the roll.	197.333
1	Taxpayer	Deferred taxes and interest for previous years for homestead, affordable rental housing, and recreational and commercial working waterfront property are due (November 1 or date the change occurs) if there is a: <ul style="list-style-type: none"> • Change in use and the owner is not entitled to the exemption • Lapse in the required insurance • Change in ownership. 	197.263(1) 197.263(2)
1	Collector	Notify each property owner granted tax deferral of the accumulated sum of deferred taxes, non-ad valorem assessments, and outstanding interest.	197.254(2)
1	Collector	Notice in a local newspaper when the tax roll is open for collection. (November 1 or as soon as the tax roll is open)	197.322(2)
21	Collector	Send notice of taxes, non-ad valorem assessments, and right to prepay to taxpayers. (By 20 working days after receiving the certified roll)	197.322(3) and (5)
Nov	Collector	Report amounts to the Board of County Commissioners and the School Board if you received advances or commissions. Make any needed adjustments.	192.102(2) and (3)
Nov	Taxpayer	Receive a 4% discount on taxes paid in November or within 30 days after the tax collector mailed the tax notice.	197.162

DECEMBER

1	Appraiser	Certify circumstances to tax collector if the roll cannot be certified in time for taxpayers to pay before January 1.	197.2301(2)
1	Collector	If the tax roll will be late, notice in the newspaper and post on the courthouse door that the tax roll will not be certified by Jan 1 and estimated tax payments may be made through December 31.	197.2301(3)
15	Collector	Send the Department of Revenue: <ul style="list-style-type: none"> • A report on the non-ad valorem assessment rolls • A copy of each roll as prescribed. 	197.3632(5)(b)
31	Taxpayer	Pay 3 rd installment, ¼ of current year estimated taxes, plus ½ of any adjustment for a 3% discount.	197.222(1)(c)
Dec	Taxpayer	Receive a 3% discount on ad valorem taxes paid in December.	197.162
Dec, Jan	Collector	If the tax roll was certified late and taxpayers paid estimated taxes, prepare a tax notice-receipt for all payers of estimated taxes and refund any overpayment over \$10. (When the tax collector receives the certified tax roll)	197.2301(8) and (9)

TAX REFUND TIMELINES

			Florida Statute
100 days after the tax collector receives a refund claim, and a possible 60-day extension for good cause	Collector	The taxpayer should receive a refund, if funds are available and the tax collector, the property appraiser, or the Department of Revenue (DOR) does not have reason to delay the refund.	197.182(1)(g)
30 days after the tax collector receives a refund claim	Collector	If the roll needs correction, tell the property appraiser and forward the refund application the property appraiser.	197.182(1)(i)
30 days after the property appraiser receives a refund claim	Appraiser	Notify the tax collector if the roll has been corrected or explain why it was or was not corrected.	197.182(1)(j)
30 days after the tax collector receives a refund claim or a tax roll correction	Collector	Forward any refund claim of \$2,500 or more to DOR.	197.182(1)(k)
30 days after DOR receives a refund claim	DOR	Approve or deny a refund, unless DOR provides good cause for a delay.	197.182(1)(l)
60 days after a refund is denied	Taxpayer	Last date to contest a refund denial	197.182(1)(m)