



2009
PROPERTY TAX OVERSIGHT PROGRAM CALENDAR
PROPERTY APPRAISER

Consult the statutory reference before taking specific action.

DATE OR TIME	PRIMARY EMPHASIS FOR	FUNCTION OR RESPONSIBILITY	STATUTORY REFERENCE
No later than first working day in calendar year	Dept of Revenue	Distribute forms to Property Appraiser	193.052(5)
At the end of the conference, but no later than January 1	Executive Director	Issue administrative order	195.097(2)
Date of change of ownership or control	Taxpayer	Must notify Property Appraiser immediately of any change of ownership or control of property	193.1556
By January 1	Dept of Revenue	Request a list of parcels not on previous roll	195.096(2)(b)
January 1	Taxpayer	Tax lien on all property until taxes are paid	197.122 192.053
Within 30 days after receipt of roll correction request	Property Appraiser	Must correct tax roll	197.182(1)(h)
January 1	Property Appraiser	Assessment date, real property	192.042(1)
January 1	Property Appraiser	Assessment date, tangible personal property	192.042(2)
January 1	Property Appraiser	Date when nursing homes, etc., must have valid license granted under Chapter 400, Florida Statutes, if exemption is requested	196.012(9)
January 1	Property Appraiser	Date when hospitals must have valid license granted under Chapter 395, Florida Statutes, if exemption is requested	196.012(8)
January 1	Property Appraiser	Bill respective taxing authority for quarterly payment of Property Appraiser's Commissions	192.091(1)(b)
On receipt of an administrative order, but not later than January 15	Property Appraiser	Notify the Department of intent to comply or the basis of noncompliance	195.097(3)
By January 31 of each year	Property Appraiser	Notify the owner of land that received agricultural classification from the value adjustment board or a court that the owner must certify that neither the agricultural use or ownership has changed	193.461
By January 31	Property Appraiser	Submit sales tape with prior year sales data (in-depth review)	195.096 12D-8.013(5)(a) F.A.C.

Before February 1	Property Appraiser	Mail notification of intent to deny exemptions, which would otherwise be automatically renewed.	196.011(9)(d) 196.141
By February 1	Property Appraiser	Notify by mail all taxpayers whose requirement for filing an annual tangible personal property tax return was waived bases on previous year's assessment.	196.183(5)
28 days after late mailing of exemption/denial notice	Landowner	May reapply for denied exemptions	196.011(9)(d)
By February 1	Property Appraiser	Mail renewal for tax exemption	196.011(6)
As soon as practical after February 5	Property Appraiser	Notification of homestead <u>renewal</u> may be sent to those who have not filed by February 1	196.111(1)
By March 1	Property Appraiser Taxpayer	Deadline for receiving annual application for homestead exemption	196.011(1)
By March 1	Property Appraiser Taxpayer	Deadline for receiving application for assessment limitation "portability" transfer.	193.155
By March 1	Property Appraiser Taxpayer	Deadline for receiving annual application for agricultural classification	193.461(3)(a) 193.052(2)
By March 1	Property Appraiser Lessee	Exemption application for leasehold interests in governmental property should be filed	196.199(5)
By March 1	Property Appraiser	Not-for-profit sewer and water companies meeting the requirements of s.196.2001 to apply for exemption.	196.2001(2)(a)
By March 1	Property Appraiser Taxpayer	Deadline for receiving application for reduction in assessment for parent/grandparent living quarters	193.703(4)
By March 1	Property Appraiser Taxpayer	Deadline for receiving senior citizen sworn statement of household income for additional homestead exemption	196.075(4)
By March 1	Property Appraiser Taxpayer	Deadline for receiving application from any disabled, honorably discharged veteran who is 65 or older to receive a percentage discount on property tax on homestead property equal to the percentage of combat-related disability, where the veteran was a resident of the State at the time of entering the military.	Sec. 6, Article VII State Constitution 196.151
As soon as practical after March 1 and by July 1	Property Appraiser	Approve or disapprove all applications for tax exemption	
Before April 1	Property Appraiser	Make an assessment in triplicate of unreturned personal property discovered before April 1	193.073(1)(a)
By April 1 or within 2 weeks after receipt of completed application for portability transfer, whichever is later	Property Appraiser	Deadline the previous property appraiser must return information for calculating the assessment limitation difference to the new property appraiser	193.155

April 1	Property Appraiser	If social security numbers were omitted from timely filed application, deadline for filing completed application	196.011(1)(b)
April 1	Property Appraiser	Deadline for filing tangible personal property return without penalty	193.062(1)
April 1	Property Appraiser	Deadline for filing tangible personal property return to receive exemption unless previously waived.	196.183
April 1	Property Appraiser	Deadline for filing real property return when required by specific provision of general law	193.062(2)
April 1	Dept of Revenue	Deadline for filing railroad, railroad terminal, private car and freight line and equipment company property returns without penalty	193.062(3) 193.085(4)(a)
April 1	Property Appraiser	Deadline for filing all other returns and applications not otherwise specified by specific provisions of general law	193.062(4)
April 1	Property Appraiser	Bill respective taxing authority for quarterly payment of Property Appraiser's Commissions	192.091(1)(b) 195.087(1)
On or after April 1 for personal property; at any time for real property	Property Appraiser	If unreturned personal property is discovered on or after April 1 or real property is discovered at any time, the property shall be added to the assessment roll then in preparation	193.073(1)(b)
30 days before a lien is filed for improper receipt of homestead	Property Appraiser	Allows taxpayer to pay taxes, penalties and interest	196.075(9)
After April 1 or after any extension period	Property Appraiser	Penalty for improper or late filing or failure to file return	193.072(1) 193.062
No later than May 1	Dept of Revenue	Executive Director shall notify Property Appraiser in writing, as to whether he/she is in substantial compliance with the order under s.195.097(2)	195.097(4)
At least two weeks before meeting but no sooner than May 15	Value Adjustment Board	Publish notice of meeting of board to review denied exemptions	196.194(2)
By June 1	Property Appraiser	Submit budget to the Department of Revenue with copy to County Commissioners, showing estimated budget requirements and billings thereon	195.087(1)(a)
By June 1	Property Appraiser	Shall provide each local government using the uniform method to collect non-ad valorem assessments, with N.A.L. by list or compatible electronic medium	197.3632(3)(b)
On June 1	Property Appraiser	Deliver to the presiding officer of each taxing authority an estimate of the total assessed value of non-exempt property, for the current year for budget planning purposes	200.065(8)
No later than June 1	Dept of Revenue	Submit the county railroad property assessments to county Property Appraiser	193.085(4)
Before June 10	Property Appraiser	Deadline to request extension of time, of more than 10 days, from Executive Director	12D-8.002(2), F.A.C.
By July 1	Property Appraiser	Notify in writing of all denials of exemption under s.196.011, Florida Statutes	196.193(5)(a-c)

By July 1	Property Appraiser	Notify a taxpayer if the information received, or available, is insufficient to identify the previous homestead and the amount of the assessment limitation difference which is transferable	193.155
By July 1	Property Appraiser	Notify the landowner in writing of denial of Ag classification	193.461(2)
By July 1	Property Appraiser	Submit assessment roll to Executive Director for review	193.1142(1)
After March 1 and by July 1	Property Appraiser	Notify by personal delivery or Registered mail all applicants who were denied tax exemption or portability transfer	196.151
By the 30th day after the notice of denial was mailed by Property Appraiser	Value Adjustment Board Taxpayer	File petition with the Clerk of the VAB with respect to denial of an exemption; agricultural, high-water discharge, historic classification, or denial of portability transfer.	194.011(3)(d)
30 days before a lien is filed on current property of previous owner	Property Appraiser	Gives notice to previous owner of escaped taxes on property sold	193.092(1)
By July 1	Property Appraiser	Complete assessment of all property	193.023(1)
At least 30 days before beginning of "in depth" review study of Property Appraiser's tax rolls (July 1, implied)	Property Tax Oversight Program	Notify the Property Appraiser in the county of pending review	195.096(2)(a)
Upon completion of the assessment roll	Property Appraiser whose roll is subject to in-depth review	<u>If requested by the Department of Revenue by January 1,</u> deliver a list of all parcels that did not appear on the previous roll	195.096(2)(b)
Before July 1	Property Appraiser	Deadline to request extension of time 10-days or less from Executive Director to complete assessment roll	12D-8.002(2), F.A.C.
July 1	Property Appraiser	Bill respective taxing authority for quarterly payment of Property Appraiser's Commissions	192.091(1)(b)
At the time the assessment roll is prepared and published (July 1, unless extension is granted)	Property Appraiser	The Property Appraiser shall certify to each taxing authority the taxable value therein, along with a copy of the statement required under s.195.073(3), F.S. The form on which the certification is made shall include instructions to each taxing authority describing the proper method of computing a millage rate which, exclusive of new construction, additions to structures, deletions, and property added due to geographic changes, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year. That millage shall be known as the "rolled-back rate."	200.065(1) 129.03(1)
By July 1	Property Appraiser	Unless an extension has been granted, submit each assessment roll to the Executive Director for review as prescribed. (If roll is disapproved or if extension granted beyond September 1, or value not certified by August 1 - see "interim Assessment Rolls")	193.1142(1)

By July 15	Dept of Revenue	Notify the Property Appraiser and Board of County Commissioners of its tentative budget amendments and changes	195.087(1)(a)
July 15	Multi-county Taxing Authority	If certification of value not received from county, compute proposed millage rate and rolled back rate based on estimates of taxable value from Department of Revenue	200.065(9)
July 15	Property Tax Oversight Program	Supply estimates of taxable value to multi-county taxing districts	200.065(9)
No later than 2 working days before July 19	Department of Revenue	Certify to the Commissioner of Education its most recent estimate of the nonexempt assessed valuation for school purposes, DOR must certify the prior year's level of assessment.	1011.62(4)(a) 1011.62(4)(b)
Within 29 days of certification of taxable value	School Districts	Advertise intent to hold tentative budget hearing to adopt tentative budget and millage rate	200.065(2)(f)1
No less than 2 days nor no more than 5 days after advertising under s.200.065(2)(f)	School Districts	Hold tentative budget hearing. Adopt tentative budget and millage rate	200.065(2)(f)1
Not earlier than 65 days and not more than 80 days following certification of taxable value	School Districts	Hold a public hearing to finalize the budget and adopt a millage rate	200.065(2)(f)3
Within 35 days after certification per s.200.065(1)	Taxing Authority	Advise the Property Appraiser of the proposed millage rate, rolled-back rate, and of public budget hearing	200.065(2)(b)
Within 55 days after certification of value	Property Appraiser	Deliver notices of proposed taxes under s.200.069, to all taxpayers by first class mail	200.065(2)(b)
Within 15 days after homestead exemption is denied by Value Adjustment Board	Homestead Applicant	The homestead applicant may file a proceeding against Property Appraiser for a declaratory judgment as provided by Chapter 86, Florida Statutes	196.151
Before August 15	Property Appraiser Board of County Commissioners	May submit additional information or testimony to the department respective to the budget	195.087(1)(a)
By August 15	Dept of Revenue	Make final budget amendments or changes and notify Property Appraiser and Board of County Commissioners	195.087(1)(a)
By the 25 th day following mailing of notice of proposed taxes by Property Appraiser	Value Adjustment Board Taxpayer	File petition with the Clerk of the VAB for an issue involving value, and applications for exemptions agricultural classification or transfer of portability that were not filed by the statutory deadline.	194.011(3)(d) 196.011(8) 193.461(3)(a)193 .155
Within 15 days after the conclusion of the hearing held under s.200.065(2)(d)	Property Appraiser or Presiding Officer of County Commission	File a written request for the Governor and Cabinet sitting as the Administration. Commission to hear final appeals on the property Appraiser's budget	195.087(1)(b)

Within 80 days after certification of value (but not earlier than 65 days after certification)	Taxing Authority	Hold public hearing on tentative budget and proposed millage rate	200.065(2)(c)
Within 15 days of the meeting adopting the tentative budget and millage under s.200.065(2) (c), but no less than 95 and no more than 100 days after certification of taxable value.	Taxing Authority	Advertise intent to adopt final millage and budget, (i.e. Hold final budget hearing.)	200.065(2)(d) 200.065(3)
Final hearing must occur no less than 2 and no more than 5 days after advertisements			
On approval of assessment roll by the Department of Revenue, and not earlier than 30 days or later than 60 days after the mailing of notice (TRIM) in s.194.011(1) F.S.	Value Adjustment Board	Meet to hear complaints, <u>however</u> , in no event shall a hearing be held relative to valuation issues before the completion of hearings under s.200.065(2)(c)	194.032(1)(a) (c)
July 1 or later	Value Adjustment Board	Meet only to hear appeals pertaining to the denial of exemptions and agricultural, high-water recharge and historic property classifications	194.032(1)(b)
15 days before hearing	Petitioner	Provides information to be presented at hearing to Property Appraiser	194.011(4)(a)
At least 7 days before the hearing, if petitioner requests information in writing	Property Appraiser	Provides information to petitioner	194.011(4)(b)
At least 25 calendar days before the scheduled meeting	Value Adjustment Board	Notify petitioner of his scheduled time of appearance before board	194.032(2)
At least 5 days before scheduled VAB Hearing	Petitioner	May reschedule by written request	194.032(2)
Within 20 calendar days of the last day the board is in session	Value Adjustment Board	Issue written decision on complaints before board	194.034(2)
Within 101 days of certification of value per s.200.065(1)	Taxing Authority	Certify final adopted millage rates to Property Appraiser and Department of Revenue	200.065(4)
Within 3 days after the adoption of resolution of ordinance	Taxing Authority	Forward the resolution or ordinance to the property appraiser, tax collector	200.065(4)
After all hearings required by s.194.032 have been held	Value Adjustment Board	Certify each assessment roll and attach certificate to tax roll	193.122(1)
Before extension of roll in s.193.122(1)	Property Appraiser	Notify each taxing authority of the aggregate change in assessment roll resulting from actions by the VAB, or from correction of errors	200.065(6)

Within 3 days after the notification under s.200.065(5)	Taxing Authority	Notify Property Appraiser of final adjusted millage rates	200.065(6)
After certification of tax rolls by Value Adjustment Board or on order of the Board of County Commissioners	Property Appraiser	Make all required extensions on tax rolls, then certify tax rolls and attach certificate	193.122(1)(2)
Not later than 90 days after receipt of extended rolls for all counties under s. 193.122(7).	Property Appraiser Dept of Revenue	<p>Within 90 days after receipt of extended tax rolls, the Department of Revenue and all property appraisers must publish on their web sites, at least:</p> <ul style="list-style-type: none"> ▪ The annual percentage increase in total nonvoted ad valorem taxes levied by each municipality, county, and local taxing authority. ▪ Information about the distribution of ad valorem taxes levied among the various classifications of property, including homestead, nonhomestead residential, new construction, commercial, and industrial properties. ▪ The previous year's adopted millage rate. ▪ The current year's millage rate. ▪ The current percentage increase in taxes levied above the rolled-back rate. 	195.052
Within 120 days after receipt of assessment roll or within 10 days of approval of the assessment roll, whichever is later	Property Tax Oversight Program	Shall complete the county review and forward its findings	195.096(2)(f)
Beginning October 1	Property Appraiser	Budget request as approved by the Department and amended by the commission becomes operating budget for ensuing fiscal year	195.087(1)(b)
October 1	Property Appraiser	Bill respective taxing authority for quarterly payment of Property Appraiser's Commissions	192.091(1)(b)
Within 60 days from the date the assessment being contested is certified for collection under s.193.122(2), F.S.	Taxpayer	Suit must be initiated within this time period for any assessment to be held invalid	194.171(2)
Within 31 days of close of his/her fiscal year, (October 31)	Property Appraiser	Any excess held by an appraiser shall be divided in the same proportion as the governmental units were originally billed, and such part shall be an advance on the current year's bill, if any	218.36(1)(2)
Within 31 days of the close of the county fiscal year, (October 31)	Property Appraiser	Make annual report to Board of County Commissioners on total remuneration received during past fiscal year	218.36(1)
On completion of review	Property Tax Oversight Program	Shall publish the results of the county reviews conducted under this section, and publish details concerning the computation of estimated assessment levels for the counties not subject to an in-depth review	195.096(3)(a)(b)

November 1 of the year in which change in use occurs or on the date failure to maintain insurance occurs	Property Appraiser	If there is a change in use of tax-deferred property and the owner is no longer entitled to claim homestead exemption or he fails to maintain the required insurance, the total amount of deferred taxes and the interest for all previous years shall be due and payable	197.263(1)(2)
Date change in ownership takes place	Property Appraiser	If there is a change in ownership of tax-deferred property, the total amount of deferred taxes and interest for all previous years shall be due and payable except when change is to surviving spouse eligible to claim homestead exemption under s.196.031(1)	197.263(2)
After 30 days from receipt of roll correction request	Property Appraiser	Must advise Tax Collector whether correction to roll has been made and reasons why	197.182(1)(h)
By 30 days after adoption of millage and budget [and no later than 131 days after certification of taxable value]	Taxing Authorities	Certify compliance with sections 200.065 and 200.068, F.S.	200.065 200.068
By November 15	Dept of Revenue	Send notice to the Property Appraiser on classes or strata of property that have been improperly assessed on prior year's roll	195.097(1)
By December 1	Property Appraiser	When it appears impossible for the Property Appraiser to certify the tax roll for collection in time to allow payment of current taxes before January 1, the Property Appraiser shall certify such circumstances in writing to the Tax Collector, provide the Collector a true copy of the preceding year's tax roll, and a statement of current year's millage	197.2301(2)
Within 15 days after receipt of a defect notice but no later than December 1	Property Appraiser	Property Appraiser to notify Executive Director in writing of his intention to comply with notice of defects or request an immediate conference	195.097(2)
By December 15	Property Appraiser	Conference between Property Appraiser and Executive Director (if requested by Appraiser) on any improperly assessed classes of property	195.097(2)