

2008
PROPERTY TAX OVERSIGHT PROGRAM CALENDAR
PROPERTY APPRAISER
(CONSULT APPLICABLE STATUTE PRIOR TO TAKING SPECIFIC ACTION)

REVISION DATE: 01/18/2008

| DATE OR TIME | PRIMARY EMPHASIS FOR THE | FUNCTION OR RESPONSIBILITY | STATUTORY REFERENCE |
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| No later than first working day in calendar year | Department of Revenue | Distribute forms to Property Appraiser | 193.052(5) |
| At the conclusion of the conference, but no later than January 1 | Executive Director | Issue administrative order | 195.097(2) |
| On or before January 1 | Department 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) |
| Upon 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) |
| No later than 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 |
| No later than 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. |
| Prior to February 1 | Property Appraiser | Mail notification of intent to deny exemptions which would otherwise be automatically renewed. | 196.011(9)(d) 196.141 |
| 28 days after late mailing of exemption/denial notice | Landowner | May reapply for denied exemptions | 196.011(9)(d) |

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| On or before February 1 | Property Appraiser | Mail renewal for tax exemption | 196.011(6) |
| As soon as practicable 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) |
| On or before March 1 | Property Appraiser Taxpayer | Deadline for receiving annual application for homestead exemption | 196.011(1) |
| On or before March 1 | Property Appraiser Taxpayer | Deadline for receiving annual application for agricultural classification | 193.461(3)(a) 193.052(2) |
| On or before March 1 | Property Appraiser Lessee | Exemption application for leasehold interests in governmental property should be filed | 196.199(5) |
| On or before 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)) |
| On or before March 1 | Property Appraiser Taxpayer | Deadline for receiving application for reduction in assessment for parent/grandparent living quarters | 193.703(4) |
| On or before March 1 | Property Appraiser Taxpayer | Deadline for receiving senior citizen sworn statement of household income for additional homestead exemption | 196.075(4) |
| On or before 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 Florida Constitution |
| As soon as practicable after March 1; On or before July 1 | Property Appraiser | Approve or disapprove all applications for tax exemption | 196.151 |
| Before April 1 | Property Appraiser | Make an assessment in triplicate of unreturned personal property discovered before April 1 | 193.073(1)(a) |
| 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 real property return when required by specific provision of general law | 193.062(2) |
| April 1 | Department 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) |

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| 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 | Property Appraiser | Penalty for improper or late filing or failure to file return | 193.072(1) 193.062 |
| No later than May 1 | Department of Revenue | Executive Director shall notify Property Appraiser in writing, as to whether he/she is in substantial compliance with the order per s.195.097(2) | 195.097(4) |
| At least two weeks prior to meeting but no sooner than May 15 | Value Adjustment Board | Publish notice of meeting of board to review denied exemptions | 196.194(2) |
| On or before 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 | Department of Revenue | Submit the county railroad property assessments to county Property Appraiser | 193.085(4) |
| Prior to 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. |
| On or before July 1 | Property Appraiser | Notify in writing of all denials of exemption under s.196.011, Florida Statutes | 196.193(5)(a-c) |
| On or before July 1 | Property Appraiser | Notify the landowner in writing of denial of Ag classification | 193.461(2) |
| On or before July 1 | Property Appraiser | Submit assessment roll to Executive Director for review | 193.1142(1) |
| After March 1 and on or before July 1 | Property Appraiser | Notify by personal delivery or Registered mail all applicants who were denied tax exemption | 196.151 |
| On or before the 30th day following mailing of notice of denial 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, or historic classification | 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) |
| No later than July 1 | Property Appraiser | Complete assessment of all property | 193.023(1) |
| At least 30 days prior to 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) |

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| 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) |
| Prior to 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), Florida Statutes. 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) |
| On or before 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) |
| On or before July 15 | Department 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 prior to July 19 | Department of Revenue | Certify to the Commissioner of Education its most recent estimate of the nonexempt assessed valuation for school purposes, D.O.R. must also 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 pursuant to 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 |

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| 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) |
| Not later than 55 days after certification of value | Property Appraiser | Deliver notices of proposed taxes pursuant to 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 |
| Prior to 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) |
| On or before August 15 | Department of Revenue | Make final budget amendments or changes and notify Property Appraiser and Board of County Commissioners | 195.087(1)(a) |
| On or before 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, exemption not timely filed; agricultural classification not timely filed. | 194.011(3)(d) 196.011(8) 193.461(3)(a) |
| No later than 15 days after the conclusion of the hearing held pursuant to 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) |
| No later than September 1 | Department of Revenue | Certify to the Commissioner of Education its district and state totals of final taxable values for school purposes for the prior year. | 1011.62 |
| 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 pursuant to s.200.065(2)(c), but no less than 95 and no more than 100 days following certification of taxable value. Also, final hearing must occur no less than 2 and no more than 5 days after advertisements | Taxing Authority | Advertise intent to adopt final millage and budget, (i.e. Hold final budget hearing.) | 200.065(2)(d) 200.065(3) |
| Upon approval of assessment roll by the Department of Revenue, and not earlier than 30 days and not later than 60 days after the mailing of notice (TRIM) provided in s.194.011(1) | Value Adjustment Board | Meet to hear complaints, <u>however</u> , in no event shall a hearing be held relative to valuation issues prior to the completion of hearings under s.200.065(2)(c) | 194.032(1)(a) (c) |
| Not earlier than July 1 | 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) |

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| 15 days before hearing | Petitioner | Provides information to be presented at hearing to Property Appraiser | 194.011(4)(a) |
| No later than 7 days before the hearing, if petitioner requests information in writing | Property Appraiser | Provides information to petitioner | 194.011(4)(b) |
| No less than 25 calendar days prior to scheduled meeting | Value Adjustment Board | Notify petitioner of his scheduled time of appearance before board | 194.032(2) |
| No less than 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) |
| Prior to 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) |
| Not later than 3 days following notification per 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) |
| Within 120 days following 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 sixty days from the date the assessment being contested is certified for collection under s.193.122(2), Florida Statutes | Taxpayer | Suit must be initiated within this time period for any assessment to be held invalid | 194.171(2) |

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| 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) |
| Upon completion of review | Property Tax Oversight Program | Shall publish the results of the county reviews conducted pursuant to 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 such that 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) |
| No later than 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 |
| No later than November 15 | Department 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) |
| On or before 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 prior to 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) |
| No later than 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) |