

The Property Tax System

January 1

Date of Assessment

Property appraisers, who are governed by the Florida Constitution and Statutes, determine the assessed value of each parcel of property.



March 1

Exemption Applications Due

Property owners may be eligible for exemptions or classifications that can reduce their property taxes. All applications and documentation are due to the property appraiser no later than March 1.

June 1

Estimate of Tax Base

Property appraisers report the estimated total taxable value of all properties in the county to local taxing authorities, who are governed by the Florida Constitution and Statutes.



July 1

Certification of Taxable Value

Property appraisers certify total taxable value of all properties in the county. This begins the Truth in Millage (TRIM) process. Property appraisers must approve or deny exemption and classification applications by July 1.

Mid-July

Certification of School Taxable Values

Once the tax rolls submitted by the property appraisers are reviewed and determined complete, the Department of Revenue certifies taxable values to the Department of Education.



Before August 5

Proposed Millage Rates

Local taxing authorities report their proposed millage rates and rolled-back millage rates to the property appraiser for use in preparing the TRIM notice.



Before August 25

TRIM Notice Mailed

Property appraisers mail the TRIM notice to property owners. Meeting information for each taxing authority's public hearing is included on the notice.



September

Public Hearings

Local taxing authorities hold a public meeting to adopt a tentative budget and millage rate. School districts hold final hearings.

September/ October

Public Notice

Local taxing authorities advertise their intent to adopt a final millage rate and budget.



Before October 9

Final Hearing

Local taxing authorities hold a hearing two to five days after the advertisement appears to adopt the final millage rate and budget.



November

Tax Bills Mailed

Tax collectors, who are governed by the Florida Constitution and Statutes, mail property owners their tax bills. Full payment is due by March 31.



Year-round

Funding Distribution

Tax collectors distribute funds to taxing authorities monthly throughout the year.



September-June

Appeals Process

Property owners may request an informal conference with the property appraiser to discuss assessed value. Through the value adjustment board (VAB), property owners can appeal assessments of property value; denials of exemptions, classifications, and tax deferrals; portability decisions; and changes of ownership or control.

November-March 31

Property Tax Payments

Property owners pay property tax bills. A lien holder who has collected estimated property taxes from the property owner and held the funds in an escrow account may pay the bill. Property owners may receive a discount of up to 4% for early payment (payment is due by March 31).