

FLORIDA PROPERTY TAX CALENDAR, Typical Year

| TYPICAL DATE | AD VALOREM TAXES | TYPICAL DATE | NON-AD VALOREM ASSESSMENTS |
|-----------------------------------|--|-----------------|--|
| | | Before Jan 1 | Advertise and adopt resolution to include assessment (fee) with ad valorem tax bill. |
| Jan 1 | Assessment and valuation date | Jan 1 | Assessment date |
| | | Jan 10 | Notify PA, TC, and DOR of intent resolution. |
| Mar 1 | Exemption application due | | |
| Mar 31 | Deferral application due | Mar 31 | Deferral application due |
| Apr 1 | Tangible personal property return due | | |
| April 30 | Installment application due | April 30 | Installment application due |
| | | Before Jun 1 | PA provides taxpayers' names, addresses, and parcel descriptions to local governments |
| | | Before hearings | Notice mailed to taxpayers and noticed in newspaper for 4 weeks |
| | | Jan 1 to Sep 15 | Hearings to create assessments. Property owners may file written objections within 20 days of hearing. |
| Jun 30 | Payment 1 for installment plan | Jun 30 | Payment 1 for installment plan |
| Jul 1 | PA certifies value to taxing authorities | | |
| Jul 1 | PA mails exemption denials | | |
| Aug 24 | PA mails TRIM (Notice of Proposed Property Taxes) to taxpayers | Aug 24 | PA mails TRIM Notice to taxpayers, may include non-ad valorem assessments. |
| | | Sep 15 | Local governments certify non-ad valorem rolls to TC |
| Sep 18 | VAB deadline for petitions about value, portability, and late filing. (25 days after TRIM) | | |
| Sep 30 | Payment 2 for installment plan | Sep 30 | Payment 2 for installment plan |
| Oct 10 | Taxing authorities finalize their millage | | |
| Oct | PA certifies tax roll to TC | Oct | PA certifies tax roll to TC |
| Nov 1 | TC sends tax bill (Notice of Taxes) | Nov 1 | TC sends tax bill (Notice of Taxes), may include notice of non-ad valorem assessments. |
| Nov | 4% discount on taxes | Nov | 4% discount |
| Dec | 3% discount on taxes | Dec | 3% discount |
| | | Dec 15 | TC sends roll report to DOR |
| Dec 31 | Payment 3 for installment plan | Dec 31 | Payment 3 for installment plan |
| YEAR AFTER TAX YEAR | | | |
| Jan | 2% discount on taxes | Jan | 2% discount |
| Feb | 1% discount on taxes | Feb | 1% discount |
| Mar 31 | Payment 4 for installment plan | Mar 31 | Payment 4 for installment plan |
| Apr 1 | Taxes become delinquent, interest accrues | Apr 1 | Taxes become delinquent, interest accrues |
| Jun 1 | Tax certificates sold on real property with delinquent taxes | Jun 1 | Tax certificates sold on real property |
| SECOND YEAR AFTER TAX YEAR | | | |
| May 29 | Warrants on tangible personal property ratified by circuit court | | |