

# FLORIDA AD VALOREM TAX TIMELINE

Prepared by

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<b>January 1</b>	Date of value for the assessment ( <b>a snap shot of value of property as of Jan. 1 of each year</b> ). Every property in Florida is valued each year for ad valorem purposes. There is an elected Property Appraiser in each county. Their duty is to set the values and rule on exemptions.
<b>January 1 to February 28</b>	Owners that are eligible for homestead, widow, widower and disability exemptions (for single family residential); or religious, charitable, affordable housing, homes for aged or other special exemptions; or for agricultural or other special classification for their properties must submit a completed application to the property appraiser. Some counties have automatic renewal for homestead exemptions, but as a rule, exemption applications <b>must</b> be filed timely each year.
<b>January to approx June</b>	Property Appraisers in each county are researching sales, updating tax rolls for new construction, reviewing base rates for cost approach, doing sales comparison work. Also during this time the assessors send out written requests for data on income producing properties and there can be negative consequences in any appeal process for failing to disclose the data requested.
<b>May thru August</b>	Owners, managers, or agents may wish to meet with county staff appraisers to learn of preliminary assessments. This is the time to share data that could help reduce assessments and the tax burden (examples of pertinent data are interior damage not visible or known by county, contracts that have fallen thru or other sales data, and income and expense data).
<b>July</b>	By July 1 of each year the Property Appraiser must notify any owner seeking an exemption or special property classification if the application is granted or denied. If there is a denial and the owner wishes to appeal, the deadline is 30 days.
<b>August</b>	County Property Appraiser mails the Notice of Proposed Property Tax to all owners. This notice is <b>commonly called the TRIM notice</b> (Truth in Millage). The <b>TRIM</b> shows the assessed value that has been assigned to a given property and it also discloses any exemptions or capped values being applied to the property. <b>It should be read immediately and carefully.</b> The owner or manager should then quickly determine if anything is wrong about the value, exemptions or caps applied and take prompt action to consider an appeal or seek correction with county staff.
<b>September</b>	Property owners choosing to appeal their values through the administrative stage must file a petition to the Value Adjustment Board ( <b>VAB</b> ) in the county where the property is located. The clerk of the court must receive these <b>within 25 days of the TRIM Notice</b> . <b>Deadline for filing VAB appeal differs slightly each year and in each county. The date of deadline will be on very bottom of TRIM Notice in small print.</b> This is one, but not the only route, by which one may appeal a property assessment.
<b>September/ October</b>	Property owners may provide input on taxing authorities' public hearings to adopt a tentative budget and millage rate.

<b>October/ November</b>	Taxing authorities hold a hearing to adopt a final budget and millage rate. <b>Also, usually by mid October, the VAB Clerk gives notice and actual hearings on VAB appeals that have been filed will commence. Numerous rules govern how these appeals are handled and what data should be exchanged between owners and the assessor.</b>
<b>November</b>	Tax bills are sent by the tax collector. Taxes are calculated based on the property value as of the preceding January and the adopted millage rate. Bills are payable at a discount for early payment and not delinquent until after April 1 <sup>st</sup> of the next year.
<b>Various Dates</b>	<b>In addition to the VAB process briefly described above, an owner may appeal an assessment through a circuit court lawsuit. This brings in to play different deadlines. These deadlines vary according to whether a taxpayer goes through the VAB appeal process or not and if so, when a final VAB decision is reached. The usual rule is that such court appeals must be filed no later than 60 days after a decision is reached in a VAB case, or 60 days after certification of the county tax roll. These certification dates vary from county to county and usually occur in October. The determination of appeal deadlines can be tricky. The time to appeal an assessment or an exemption denial is very short and taxpayers should consult with a knowledgeable attorney. A missed deadline means the loss of appeal right for that particular year's assessment. A circuit court tax appeal case is a de novo proceeding. It is not necessary that an owner has already been through the VAB process. As a prerequisite to a circuit court assessment appeal, the owner must first pay at least the amount of tax that they in admit in good faith to be owed. A receipt for such payment must be an exhibit to the complaint.</b>

Elizabeth (Beth) Daniels has been practicing over 32 years, all of it with the well known Tampa Bay firm of Johnson, Pope, Bokor, Ruppel & Burns, LLP. Millions of dollars in savings have accrued to landowners because of Beth's work to obtain crucial tax exemptions and reductions in assessed values on major properties. The properties involved in her cases range from Pinellas County's largest undeveloped parcel to major hotels, office complexes, apartments, shopping malls, and industrial plants all over Florida.

Beth is a commercial litigator and focuses her practice on cases involving real property. She has represented landowners, receivers, tenants, and lenders in complicated eminent domain matters, foreclosures and other real estate and contract related litigation. Such interest has led Beth to concentrate on ad valorem tax disputes, eminent domain matters, complex foreclosure cases and general commercial litigation, including condominium and HOA matters at Johnson, Pope. She has represented such well-known corporate names as USX Credit, Republic Bank, Citicorp Real Estate, Inc., GMAC, Pepperidge Farm, The Principal Financial Group, Colonial Properties and Marriott Sawgrass Resort.

The above timeline gives a good overview, but the Florida statutes and DOR rules governing ad valorem taxes are complex. Accordingly, it is best so get experienced help when unsure about how your or your clients' property might be impacted. Feel free to call Beth if you or the clients that you serve have questions regarding property tax or exemption matters or any other matters involving real estate problems.

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