



# VALUE ADJUSTMENT BOARD CALENDAR

Consult the statutory reference before taking action.

## Property Tax Oversight

Most of the dates are deadlines; however, some activities may be completed earlier. Deadlines that fall on a weekend or holiday are extended to the next business day. Dates may vary, depending on the date of an earlier action.

Dates	VALUE ADJUSTMENT BOARD CALENDAR		Florida Statute
January 1	Appraiser	Assessment date for real and tangible personal property.	192.042
March 1	Taxpayer	Apply to property appraiser for exemption, property classification, and portability. <i>By March 1.</i>	196.011(1); 193.052(2); 193.155(8)(h)
March 31	Taxpayer	Apply to tax collector for tax deferral for last year's taxes. <i>By March 31.</i>	197.2423(1)
March 31	Taxpayer	If a taxpayer has a pending VAB petition, last day to make partial payment of last year's taxes. If not paid, petition will be dismissed.	194.014(1)
April 20	VAB	Deny petition of any taxpayer who has not made a required partial payment.	194.014(1)(c)
April to May	Collector	Approve or deny all applications for deferrals. <i>By 45 days after application or as soon as practical.</i>	197.2423(6)
	Taxpayer	After a disapproval notice is mailed, taxpayer has 30 days to file with the VAB to appeal the disapproval of the tax deferral application.	197.2425
May 15	VAB	Earliest date to publish a notice of a meeting of the VAB to hear appeals on exemptions. <i>Not before May 15, but at least two weeks before the meeting.</i>	196.194(2)
July 1	Appraiser	Approve or deny all applications for exemptions, classifications, and portability. Notify taxpayers in writing of denials of exemption, classification, or portability transfer.	196.193(5)(a); 196.151; 193.155(8)(l); 193.461
	Taxpayer	After denial notice is mailed, taxpayer has 30 days to file with the VAB to appeal a denial of exemption or classification.	194.011(3)(d); 193.461(3)(a)
	VAB	Can begin to hear appeals of denials of exemptions, classifications, or deferrals. <i>July 1 and after.</i>	194.032(1)(b)
August	Appraiser	Mail notice of proposed taxes (TRIM Notice) to taxpayer.	200.065(2)(b)
August, September	Taxpayer	Can request an informal conference with the property appraiser at any time during the year. <i>Often in August or September, after the TRIM notice.</i>	194.011
September	Taxpayer	File with the clerk of the VAB for petitions about the value of real or tangible personal property, portability, or denial for late filing. <i>By the 25<sup>th</sup> day after the TRIM notice was mailed. Filing deadline can be found on the TRIM notice.</i>	194.011(3)(d); 196.011(8); 193.155(8)(j); 193.461(3)(a)
November, December, or later	VAB	Certify each assessment roll on Form DR-488 and attach certificate to each roll. <i>After all hearings have been held.</i>	193.122(1)
	VAB	For tax bills to be mailed on time, the board of county commissioners can order the VAB to certify each assessment roll with an initial certificate, Form DR-488P, even if hearings are not finished.	193.122(1)
	VAB	Publish a notice of tax impact, Form DR-529. <i>After all VAB hearings are completed.</i>	194.037(1)
	Appraiser	Make all required extensions and certify tax rolls. <i>After VAB certification by Form DR-488 or DR-488P.</i>	193.122(1) and (2)

INDIVIDUAL TIMELINES FOR PETITIONS AND HEARINGS			Florida Statute
<b>At least 25 days before hearing</b>	<b>VAB</b>	Notify petitioner of his or her scheduled time of appearance	194.032(2)
<b>At least 15 days before hearing</b>	<b>Taxpayer</b>	Give the property appraiser a list and summary of evidence and copies of documents to be presented at the hearing.	194.011(4)(a)
<b>At least 7 days before hearing</b>	<b>Appraiser</b>	Give the petitioner a list and summary of evidence and copies of documents to be presented at the hearing, if the petitioner asked in writing.	194.011(4)(b)
<b>Before the hearing</b>	<b>Taxpayer Appraiser</b>	May reschedule the hearing a single time for good cause.	194.032(2)
HEARING AND DECISION			
<b>Up to 15 days after decision</b>	<b>Taxpayer Appraiser Collector</b>	Can appeal a VAB decision about homestead exemption or tax deferral to the circuit court of the county.	196.151 197.2425
<b>Up to 60 days after decision</b>	<b>Taxpayer Appraiser</b>	Can appeal a VAB decision about assessment value and portability denial to the circuit court of the county.	193.155(3)(a) 193.155(8)(l) 194.171(2)
<b>By 20 days after the last day the board is in session</b>	<b>VAB</b>	Issue a written decision and send the decision to the petitioner.	194.034(2)