



# 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
<b>January 1</b>	<b>Appraiser</b>	Assessment date for real and tangible personal property.	192.042
<b>March 1</b>	<b>Taxpayer</b>	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)
<b>March 31</b>	<b>Taxpayer</b>	Apply to tax collector for tax deferral for last year's taxes. <i>By March 31.</i>	197.2423(1)
<b>March 31</b>	<b>Taxpayer</b>	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)
<b>April 20</b>	<b>VAB</b>	Deny petition of any taxpayer who has not made a required partial payment.	194.014(1)(c)
<b>April to May</b>	<b>Collector</b>	Approve or deny all applications for deferrals. <i>By 45 days after application or as soon as practical.</i>	197.2423(6)
	<b>Taxpayer</b>	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
<b>May 15</b>	<b>VAB</b>	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)
<b>July 1</b>	<b>Appraiser</b>	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
	<b>Taxpayer</b>	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)
	<b>VAB</b>	Can begin to hear appeals of denials of exemptions, classifications, or deferrals. <i>July 1 and after.</i>	194.032(1)(b)
<b>August</b>	<b>Appraiser</b>	Mail notice of proposed taxes (TRIM Notice) to taxpayer.	200.065(2)(b)
<b>August, September</b>	<b>Taxpayer</b>	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
<b>September</b>	<b>Taxpayer</b>	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)
<b>November, December, or later</b>	<b>VAB</b>	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)
	<b>VAB</b>	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)
	<b>VAB</b>	Publish a notice of tax impact, Form DR-529. <i>After all VAB hearings are completed.</i>	194.037(1)
	<b>Appraiser</b>	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
At least <b>25 days</b> before hearing	<b>VAB</b>	Notify petitioner of his or her scheduled time of appearance	194.032(2)
At least <b>15 days</b> before hearing	<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)
At least <b>7 days</b> before hearing	<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)
Before the hearing	<b>Taxpayer</b> <b>Appraiser</b>	May reschedule the hearing a single time for good cause.	194.032(2)
HEARING AND DECISION			
Up to <b>15 days</b> after decision	<b>Taxpayer</b> <b>Appraiser</b> <b>Collector</b>	Can appeal a VAB decision about homestead exemption or tax deferral to the circuit court of the county.	196.151 197.2425
Up to <b>60 days</b> after decision	<b>Taxpayer</b> <b>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)
By <b>20 days</b> after the last day the board is in session	<b>VAB</b>	Issue a written decision and send the decision to the petitioner.	194.034(2)