

## Appraisal Calendar

The Property Appraiser follows an annual calendar of events established by Florida Law. The following are key dates in the annual process of preparing the Property Value Roll:

- All Year** May pre-file for exemptions and classifications for next year.
- January 1** Assessments are based on the status of the property on this date each year. This is also the effective date for establishing the validity of exemptions and agricultural classification applications.
- March 1** This is the deadline for filing Homestead Exemption and Agricultural Classification for the current tax year.
- March 2 through end of TRIM period:** Late filing of Homestead, with \$15.00 fee and hardship reason for having missed the March 1 deadline.
- April 1** This is the deadline for filing Tangible Personal Property returns with the Property Appraiser's Office without incurring a penalty.
- April 1 - June 30** Property Appraiser must notify applicant for exemption or classification IF DENIED.
- August** Property Appraiser mails "TRIM" notice (Notice of Proposed Property Taxes) to all property owners. This notice is a review of the tax roll and contains your ASSESSED VALUE as well as information on protests and exemptions. PLEASE, read your TRIM notice and call us with any questions!
- August - September** 25 day period, starting with mailing of notices, in which you may discuss your value with the Property Appraiser's staff, or discuss government spending with taxing authorities. Dates of Public Hearings on budgets (taxes) are on the TRIM notice. LAST DAY TO FILE PROTEST OF VALUATION is contained in the TRIM notice. It is difficult to reduce assessments after this date.
- Late September** VALUE ADJUSTMENT BOARD meets to review challenges to the Property Appraiser's assessed value. You must pay a filing fee and complete a petition form, which MUST BE FILED BY THE DEADLINE stated in the TRIM notice.
- About October 10** The tax roll is certified to the Tax Collector. It is almost impossible to change assessments after this date.
- November 1** Tax Collector mails tax bills.
- 60 Days After Certification:** Last day to file suit in Circuit Court to protest assessment or exemption decisions.