

Value Adjustment Board (VAB) Calendar

Consult the statutory reference before taking action.



NOTE: 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.

Typical Date	Party	Activity/Responsibility	Florida Statute
January 1	Property Appraiser	Assessment date for real property and tangible personal property (TPP).	192.042(1) and (2)
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 through May	Tax 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	Property 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 24	Property Appraiser	Mail notice of proposed property taxes (TRIM notice) to taxpayer. <i>(August 24, or the 55th day of the TRIM process if not certified by July 1)</i>	200.065(2)(b)
August, September	Taxpayer	Can request an informal conference with the property appraiser regarding the assessment. <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 property or TPP, portability, or denial for late filing. <i>(By the 25th 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)
	Property Appraiser	Make all required extensions and certify assessment 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 25 days before hearing	VAB	Notify petitioner of the scheduled time of appearance.	194.032(2)
At least 15 days before hearing	Taxpayer	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 7 days before hearing	Property Appraiser	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	Taxpayer Property Appraiser	May reschedule the hearing a single time for good cause.	194.032(2)
VAB DECISION AND APPEALS			Florida Statute
By 20 days after the last day the board is in session	VAB	Issue a written decision and send the decision to the petitioner.	194.034(2)
Up to 15 days after decision	Taxpayer Property Appraiser Tax Collector	Can appeal a VAB decision about homestead exemption or tax deferral to the circuit court of the county.	196.151 197.2425
Up to 60 days after decision	Taxpayer Property Appraiser	Can appeal a VAB decision about just value, assessed value and /or portability denial to the circuit court of the county.	193.155(3)(a) 193.155(8)(l) 194.171(2)