

# Tax Collector Property Tax Calendar

*Consult the statutory reference before taking action.*



**NOTE:** Most dates are deadlines. If a deadline falls on a weekend or holiday, it moves to the next business day.

Typical Date	Party	Activity/Responsibility	Florida Statute
Ongoing	<b>Tax Collector</b>	Distribute taxes collected to each taxing authority at least 4 times during the first 2 months after receiving the tax roll and at least 1 time in all other months.	197.383
October through July	<b>Tax Collector</b>	Bill Board of County Commissioners (BOCC) and school board for 1/12 of commissions on county property taxes and occupational and beverage licenses for last fiscal year. ( <i>First board meeting of the month</i> )	192.102(1)
January 1	<b>Tax Collector</b>	Apply property tax liens to all property with unpaid taxes until taxes are paid.	197.122
January 31	<b>Tax Collector</b>	Mail IRS Form 1099 to all individuals receiving interest of \$10 or more during the last year.	IRC (Internal Revenue Code)
January	<b>Taxpayer</b>	Receive a 2% discount on property taxes paid in January.	197.162
February 28	<b>Tax Collector</b>	Mail 1099 interest data by magnetic media or paper copy to IRS.	IRC
February	<b>Taxpayer</b>	Receive a 1% discount on property taxes paid in February.	197.162
March 31	<b>Taxpayer</b>	Full amount of property taxes due. No discount.	197.162
March 31	<b>Taxpayer</b>	Apply for deferral of payment on last year's property taxes for homestead property, affordable rental housing, or recreational or commercial working waterfront property.	197.2423(1) 197.2524
March 31	<b>Taxpayer</b>	If approved for prepayment, pay 4th installment, $\frac{1}{4}$ of the total estimated property taxes for last year, plus $\frac{1}{2}$ of any adjustment.	197.222(1)(d)
March 31	<b>Taxpayer</b>	Pay remaining balance of a partial payment previously set up and approved by the tax collector.	197.374
April 1	<b>Tax Collector</b>	Property taxes become delinquent April 1 or up to 60 days after the tax collector mailed the tax notice. If the delinquency date for property taxes is after April 1, all dates for delinquent taxes are extended the same number of days.	197.333
April 1	<b>Taxpayer</b>	Delinquent property taxes on real and tangible personal property (TPP) bear interest at 18% until a certificate is sold. ( <i>Date of delinquency is April 1 or 60 days after a late-mailed tax notice</i> )	197.172
April 24	<b>Tax Collector</b>	Give information to mortgagee or lien holder of TPP if asked for by May 1 of last year. ( <i>Before April 25</i> )	197.344(3)
April 29	<b>Tax Collector</b>	Prepare warrants for levy on and seizure of TPP that became delinquent last year. ( <i>Before April 30</i> )	197.413(1)
April 30	<b>Taxpayer</b>	File initial application to prepay property taxes by installment for the current year. After receiving an application for prepayment, the tax collector will send the taxpayer a quarterly tax notice.	197.222(1) and (3)
April 30	<b>Tax Collector</b>	Send a second tax notice to taxpayers whose property taxes have not been paid.	197.343(1)
April 30	<b>Tax Collector</b>	Prepare a list of unpaid TPP taxes as a basis for next year's warrants. ( <i>Before May 1</i> )	197.413(1)
May 1	<b>Mortgage Holders</b>	Holders of encumbered land or TPP may file to receive information from the tax collector about delinquent property taxes or tax certificates issued by May 1.	197.344(2) and (3)

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April to May 15	<b>Tax Collector</b>	Approve or deny application for property tax deferral and notify the applicant if the application is denied. ( <i>Within 45 days after receiving the application or as soon as practical</i> )	197.2423(10)
	<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
May 16	<b>Tax Collector</b>	Advertise list of names of delinquent TPP taxpayers within 45 days after taxes become delinquent.	197.402(2)
May 29	<b>Tax Collector</b>	File a petition with the circuit court on warrants for unpaid property taxes on TPP within 30 days after preparing the warrants.	197.413(2)
May or June	<b>Tax Collector</b>	On receiving a prepayment application and for those who already participate in the prepayment installment plan, send quarterly tax notices in May or June before the first payment is due June 30.	197.222(3)
June 1	<b>Tax Collector</b>	Advertise once each week for three weeks and sell tax certificates on real property (June 1 or 60 days after date of delinquency). The newspaper should mail a copy of each sale notice within 10 days after the last advertisement.	197.402(3) 197.403
June 1 or later	<b>Tax Collector</b>	Before sale of property tax certificates, notify fee owners of subsurface rights of their right to buy tax certificates before other bids are accepted.	197.343(2)
June 30	<b>Taxpayer</b>	If approved for prepayment, pay 1st installment, $\frac{1}{4}$ of current year estimated property taxes, for a 6% discount.	197.222(1)(a)
June or later	<b>Tax Collector</b>	Notice the public of the time and place of the sale of seized TPP. ( <i>At least 7 days before a public auction of TPP</i> )	197.417(1)
July 1	<b>Property Appraiser</b>	Certify assessment roll to the Executive Director of the Department of Revenue (Department).	193.1142(1)(a)
July, August	<b>Tax Collector</b>	Certify a report to the BOCC showing last year's tax collections, including a list of errors, insolvencies, and double assessments. ( <i>By 60 days after the tax certificate sale</i> )	197.492
August 1	<b>Tax Collector</b>	Send budget to the Department.	195.087(2)
August 24	<b>Property Appraiser</b>	Deliver <i>Notice of Proposed Taxes</i> (TRIM notice, Form DR-474) to all taxpayers by 55 days after certification of value. ( <i>August 24 if value was certified July 1</i> )	200.065(2)(b)
September 15	<b>Governing Boards</b>	Certify the non-ad valorem assessment roll to the tax collector.	197.3632(5)(a)
September 30	<b>Taxpayer</b>	If approved for prepayment, pay 2nd installment, $\frac{1}{4}$ of current year estimated property taxes, for a 4.5% discount.	197.222(1)(b)
October 31	<b>Tax Collector</b>	Report to the BOCC on last year's remuneration. ( <i>Within 31 days of the close of the fiscal year</i> )	218.36(1)
October	<b>Property Appraiser</b>	Send the tax collector the certified assessment roll.	197.322(1)
October	<b>Tax Collector</b>	Distribute any excess money to each government unit in the same proportion as the fees paid to your office by the time you file the annual report above.	218.36(2)
October	<b>Tax Collector</b>	May recommend counties enact resolutions to increase a minimum tax bill threshold amount up to \$30.00 before the property tax bills are mailed in November.	197.212
November 1	<b>Taxpayer</b>	Property taxes are due November 1 or when the tax collector receives the certified assessment roll from the property appraiser.	197.333
November 1	<b>Taxpayer</b>	Deferred property taxes and interest for previous years for homestead, affordable rental housing, and recreational and commercial working waterfront property are due ( <i>November 1 or date the change occurs</i> ) if there is a: <ul style="list-style-type: none"> <li>• Change in use and the owner is not entitled to the exemption</li> <li>• Lapse in the required insurance</li> <li>• Change in ownership</li> </ul>	200.065(2)(b)
November 1	<b>Tax Collector</b>	Notify each property owner granted a property tax deferral of the accumulated sum of deferred taxes, non-ad valorem assessments, and outstanding interest.	197.254(2)

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November 1	<b>Tax Collector</b>	Notice in a local newspaper when the assessment roll is open for collection. <i>(November 1 or as soon as the tax roll is open)</i>	197.322(2)
November 21	<b>Tax Collector</b>	Send notice of taxes, non-ad valorem assessments, and right to prepay to taxpayers by 20 working days after receiving the certified assessment roll.	197.322(3)
November	<b>Tax Collector</b>	Report amounts to the BOCC and the school board if you received advances or commissions. Make any needed adjustments.	192.102(2) and (3)
November	<b>Taxpayer</b>	Receive a 4% discount on property taxes paid in November or within 30 days after the tax collector mailed the tax notice.	197.162
December 1	<b>Property Appraiser</b>	Certify circumstances to tax collector if the assessment roll cannot be certified in time for taxpayers to pay before January 1.	197.2301(2)
December 1	<b>Tax Collector</b>	If the assessment roll will be late, notice in the newspaper that the assessment roll will not be certified by January 1 and estimated tax payments may be made through December 31.	197.2301(3)
December 15	<b>Tax Collector</b>	Send the Department: <ul style="list-style-type: none"> <li>• A report on the non-ad valorem assessment rolls</li> <li>• A copy of each assessment roll as prescribed</li> </ul>	197.3632(5)(b)
December 31	<b>Taxpayer</b>	If approved for prepayment, pay 3rd installment, ¼ of current year estimated property taxes, plus ½ of any adjustment for a 3% discount.	197.222(1)(c)
December	<b>Taxpayer</b>	Receive a 3% discount on property taxes paid in December.	197.162
December, January	<b>Tax Collector</b>	If the assessment roll was certified late and taxpayers paid estimated taxes, prepare a tax notice-receipt for all payers of estimated taxes and refund any overpayment over \$10 when the tax collector receives the certified assessment roll.	197.2301(8)

PROPERTY TAX REFUND TIMELINES		
Typical Deadline	Activity/Responsibility	Florida Statute
4 years after January 1 of the tax year for which the taxes were paid	<b>Taxpayer</b> applies for property tax refund if an error in taxes paid is found.	197.182(1)(e)
100 days after the tax collector receives a refund claim, and a possible 60-day extension for good cause	The <b>taxpayer</b> should receive a refund, if funds are available and the tax collector, the property appraiser, or the Department does not have reason to delay the refund.	197.182(1)(g)
30 days after the tax collector receives a refund claim	If the assessment roll needs correction, the <b>tax collector</b> will tell the property appraiser, and forward the refund application to the property appraiser.	197.182(1)(i)
30 days after the property appraiser receives a refund claim	The <b>property appraiser</b> will notify the tax collector if the assessment roll has been corrected or explain why it was or was not corrected.	197.182(1)(j)
30 days after the tax collector receives a refund claim or a tax roll correction	The <b>tax collector</b> will forward any refund claim of \$2,500 or more to the Department.	197.182(1)(k)
30 days after the Department receives a refund claim	The <b>Department</b> approves or denies a refund, unless it provides good cause for a delay.	197.182(1)(l)
30 days after a refund is denied	Last date the <b>taxpayer</b> can bring action to contest a refund denial.	197.182(1)(m)