PROPERTY TAX OVERSIGHT

Florida’s property taxes are administered by locally elected officials and supervised by the Florida Department of Revenue. Florida does not have a state-level property tax.

1. Property Tax Base

Property Appraisers
Florida’s Constitution requires property appraisers to establish the property tax base for their county annually. In doing so, property appraisers determine the just, or market, value of each parcel of property as of January 1 of each year. Then, they apply all valid exemptions, classifications and assessment limitations to determine each property’s taxable value, or relative tax burden. The property appraiser does not determine the property tax rate or the amount of property taxes levied.

Department of Revenue
The Department reviews the property tax rolls of each county in July and August of every year. These reviews are conducted to ensure the tax base established by the property appraiser is equitable, uniform, and in compliance with Florida law. The Department also reviews and approves each property appraiser’s annual budget.

2. Property Tax Rates

Locally Elected Officials
Florida has more than 640 local governments that levy a property tax. These include cities, counties, school boards, and special districts. Each year, usually in August and September, locally elected officials in each jurisdiction set a millage, or tax, rate for the upcoming fiscal year, usually beginning on October 1. Millage rates for each jurisdiction are uniform across all property types.

Department of Revenue
The Department ensures that local government millage rates do not exceed state-mandated caps. In addition, the Department confirms that local governments properly and timely send notices and advertise public hearings to adopt millage rates and annual budgets.

3. Annual Truth-in-Millage (TRIM) Notice

Property Appraisers and Locally Elected Officials
In August, the property appraiser sends each property owner a Notice of Proposed Property Taxes, or TRIM notice. This notice contains the property’s value on January 1, the millage rates proposed by each local government, and an estimate of the amount of property taxes owed based on the proposed millage rates. The date, time, and location of each local government’s budget hearing are also provided on the notice. This provides property owners the opportunity to attend the hearings and comment on the millage rates before approval.

Department of Revenue
The Department verifies that the information supplied to property owners is accurate and in compliance with Florida Truth-in-Millage requirements.

4. Appeals Process

Value Adjustment Boards
Each county has a five-member value adjustment board, which hears and rules on challenges to a property’s assessment, classification, or exemptions. The value adjustment board is independent from the property appraiser and tax collector. Value adjustment boards cannot change the millage, or property tax, rates adopted by local governments.

Department of Revenue
The Department provides annual training to value adjustment boards. The Department also issues mandatory procedures and forms in order to promote fair, impartial, and uniform hearings for all taxpayers.

5. Billing and Payment

Tax Collectors
Following the adoption of millage rates by local governments, county tax collectors send annual property tax bills, usually in late October or early November. Full payment is due by the following March 31. Discounts of up to four percent are given for early payment.

Department of Revenue
The Department provides training and certification to tax collectors and their staff in order to promote uniform and cost-effective tax collection practices. The Department also reviews and approves the annual budgets of most tax collectors.

6. Collections and Refunds

Tax Collectors
If a property tax bill is not paid by the following March 31, the tax collector sells a tax certificate on that property in order to collect the unpaid taxes. A tax deed may be sold if the property owner has not paid all back taxes, interest, and fees within two years. Tax collectors also process and issue refunds for overpayment of property taxes.

Department of Revenue
The Department assists those who have questions about the local property tax process. The Department also reviews property tax refunds of $2,500 or more to verify they were issued in accordance with Florida law.

7. Funding of Public Education and Local Services

Tax Collectors
The tax collector distributes property taxes to the local governments and taxing authorities. Roughly, 50 percent of Florida’s public education funding and 30 percent of its local government revenues come from property taxes.

Department of Revenue
Provides vital statistics to Department of Education to ensure adequate funding for public education.

Additional information is available at: http://dor.myflorida.com/dor/property/