



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	Florida (FL) Summary Calendar
General Information	General Information
Lien Date:	January 1
Assessment Notice Date:	July 1
Valuation Methodology:	Just Value
State websites:	www.myflorida.com/dor
How often is the reassessment:	Annual
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	100%
Real Estate Rendition Due:	No
Omitted Real Property:	If RE or PP escapes taxation the authorized officers can back assess the property for 3 years
Construction Work in Progress Taxable:	Any improvement to real property that is not substantially completed on January 1 has no value placed on it.
Assessment Phase-In Provisions:	None
Pollution Control Taxable:	Each is assessed on an individual basis
air	
water	
Personal Property Information	Personal Property Information
Taxable:	Yes, absent a specific exemption. Household goods and personal effects are exempt.
Assessment Ratios:	100%
Personal Property Rendition Due:	April 1
Extension allowed (length and how file):	May get 30 day extension for personal property if requested prior to deadline
File Rendition With:	County Property Appraiser
Inventory Taxable:	Inventory is exempt.
raw materials	Exempt
work in progress	Exempt
finished goods	Exempt
Freeport Exemption:	Exemptions for items manufactured or produced in another state and brought into Florida only for transshipment to a foreign country, or items manufactured or produced in another country and brought into Florida for transshipment to other states provided the in-state storage does not exceed 180 days, in addition to tangible personal property physically present in the state on or after January 1 for temporary purposes only, which property is in the state for 30 days or less.
Freeport Exemption Application Deadline:	



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Licensed Motor Vehicles Taxable:	Not taxable if licensed by state
Licensed Motor Vehicles Reported on Rendition:	No
Unlicensed Motor Vehicles Taxable:	No
Unlicensed Motor Vehicles Reported on Rendition:	No
Leased Equipment Taxable:	No specific provision.
Software Taxable:	No
Abatements/Exemptions:	Main exemptions include, but are not limited to: Airplanes, boats, life estates, trusts. First \$25,000 in value where taxpayer conducts business
Intangible Property Taxable:	No. Repealed effective Jan 1, 2007
Omitted Personal Property:	If RE or PP escapes taxation the authorized officers can back assess the property for 3 years
Construction Work in Progress Taxable:	Any improvement to real property that is not substantially completed on January 1 has no value placed on it.
Pollution Control Taxable:	Each is assessed on an individual basis. Exemption form DR-492 must be filed with County Property Appraiser by March 31
air	
water	
Relevant citations for landmark property tax decisions:	
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	March 31 (Payable Nov through March; become delinquent April 1)
Discounts	4% if paid in November, 3% if paid in December, 2% if paid in January, 1% if paid in February.
Payment Options	May Prepay by Installment Method
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	Approximately 3rd week in August
Appeal Deadlines (received or postmarked):	A petition for review of valuation issues must be filed no later than the 25th day following mailing of the notice of assessment; a petition for review of denial of an exemption, an application for agricultural or high-water recharge classification, or deferral must be filed no later than the 30th day following notice.