

Property Tax Guidelines Florida

Important Dates

<i>Valuation Date</i>	January 1 st
<i>Tax Bills Issued</i>	Issued in November, delinquent as of April 1st the following year (4% discount if paid in November)
<i>Assessment Cycle</i>	Annually
<i>Valuation Notice</i>	Assessment notices are typically issued in late August
<i>Appeal Deadline</i>	25 days from the date of the assessment notice

Who is assessing?

County Property Appraiser's Office

How is the assessed value determined?

In Florida, commercial real estate is assessed at 100% of market value. The assessed market value should be determined through the income approach, the sales comparison approach, the sales comparison approach and/or the cost approach. In reality, commercial real property is often assessed through mass appraisal, leaving many properties unfairly over-assessed.

Which properties are the best candidates for appeal?

Properties that demonstrate high vacancy rates, deferred maintenance, functional or economic obsolescence, or tenant/operational issues.

What are the levels of appeal?

Informal discussions with county appraiser
County Value Adjustment Board (VAB)
Circuit Court



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