



GORDON & THALWITZER

ATTORNEYS AT LAW

257 North Orlando Avenue • Cocoa Beach, Florida 32931

Phone 321.799.4777 • Fax 321.735.0711

JASON M GORDON
Admitted in FL, NY & CT
jgordon@brevardlegal.com

AARON THALWITZER
Admitted in FL, D.C.
aaron@brevardlegal.com

MEMORANDUM

TO: Orange County Value Adjustment Board

FROM: Aaron Thalwitzer, Esq., Board Counsel

RE: General Information on Florida's Property Tax System

DATE: May 21, 2025

Introduction

Rule 12D-9.013(1)(i), F.A.C. requires the Value Adjustment Board ("VAB") to discuss Florida's property tax system at its organizational meeting, including the respective roles of parties within the system, opportunities for taxpayer participation, and a summary of taxpayer rights. Accordingly, this memorandum is structured to provide background information to promote the VAB's understanding of Florida's property tax system.

I. Overview of Roles in Florida's Property Tax System

A. Property Appraisers

Property appraisers are constitutionally charged with establishing each county's property tax base annually. This includes:

1. Assessing the just (market) value of every parcel as of January 1 each year;
2. Applying valid exemptions, classifications, and assessment limitations; and
3. Calculating each property's taxable value.

Property appraisers do not determine tax rates or the total amount of property taxes levied.

B. Florida Department of Revenue ("DOR")

The DOR oversees property tax roll compliance by:

- Reviewing each county's tax roll for equity, uniformity, and legal compliance;
- Approving property appraisers' budgets;
- Monitoring compliance with Truth-in-Millage (TRIM) regulations and public notice requirements;
- Providing training and oversight for VABs and tax collectors.

C. Locally Elected Officials

Over 640 local governments in Florida levy property taxes, including cities, counties, school boards, and special districts. These officials:

- Set uniform millage (tax) rates across property types, typically in August or September;
- Conduct budget hearings open to public participation.

II. TRIM Notice and Taxpayer Notification

Each August, property appraisers send a TRIM notice to property owners. This notice includes:

- The assessed value of the property as of January 1;
- Proposed millage rates from local taxing authorities;
- Estimated property taxes due; and
- Dates, times, and locations of budget hearings where the public can comment.

The DOR ensures accuracy and regulatory compliance in TRIM notices.

III. Assessment Appeals and VAB Process

A. Value Adjustment Boards (“VABs”)

Each Florida county maintains a five-member VAB, composed of:

1. Two county commissioners;
2. One school board member;
3. One citizen appointed by the County Commission (must own homestead property in the county); and
4. One citizen appointed by the school board (must own a business occupying commercial space in the county).

The VAB is:

- Independent from the property appraiser and tax collector;
- Assisted by special magistrates (in counties with population over 75,000) who conduct hearings and issue recommendations;
- Supported administratively by the VAB Clerk;
- Represented and advised by the VAB Attorney.

VABs hear challenges regarding:

- Property valuations;
- Denials of exemptions (e.g., homestead, veterans, senior citizen);
- Denials of property classifications (e.g., agricultural or historic);
- Denials of tax deferral applications;
- Ownership or qualifying improvement determinations under s. 193.155, F.S.

IV. Tax Collection, Payment, and Refunds

A. Tax Collectors

Tax collectors:

- Issue annual tax bills in October or November;
- Offer early payment discounts up to 4%;
- Conduct tax certificate sales for delinquent accounts after March 31;
- Process refunds for overpayments.

B. Department of Revenue

The DOR supports uniformity by:

- Training tax collectors and certifying their staff;
- Reviewing large refunds (\$2,500+) for statutory compliance;
- Providing guidance to taxpayers.

V. Florida Taxpayer Rights (per Rule 12D-9.001, F.A.C.)

Taxpayers have the right to:

- Be notified of assessments via TRIM notice;
- Request an informal conference with the property appraiser;
- File a petition with the local VAB or a lawsuit in circuit court;
- Represent themselves or be represented by counsel or an authorized agent;
- Submit evidence, cross-examine witnesses, and request hearing rescheduling;
- Receive written decisions within 20 calendar days of the VAB's final session;
- Appeal VAB decisions in circuit court;
- Keep sensitive information confidential;
- Limit the property appraiser's access to private records.

Taxpayers may also:

- Observe or participate in public VAB meetings and hearings;
- Engage in DOR rulemaking and training development processes.

VI. Participation Pathways

In addition to filing a petition, taxpayers may:

- Attend local budget or VAB hearings (all are public);
- Request informal conferences with the property appraiser to resolve issues without formal VAB or court proceedings.

Conclusion

This memorandum is intended to guide VAB members in understanding the roles, rights, and processes integral to Florida's property tax system. For specific questions or further clarification, please contact me directly.