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Title XIV

TAXATION AND FINANCE

Chapter 192**TAXATION: GENERAL PROVISIONS**

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CHAPTER 192

TAXATION: GENERAL PROVISIONS

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192.001 Definitions.— All definitions set out in chapters 1 and 200 that are applicable to this chapter are included herein. In addition, the following definitions shall apply in the imposition of ad valorem taxes:

- (1) "Ad valorem tax" means a tax based upon the assessed value of property. The term "property tax" may be used interchangeably with the term "ad valorem tax."
- (2) "Assessed value of property" means an annual determination of:
 - (a) The just or fair market value of an item or property;
 - (b) The value of property as limited by Art. VII of the State Constitution; or
 - (c) The value of property in a classified use or at a fractional value if the property is assessed solely on the basis of character or use or at a specified percentage of its value under Art. VII of the State Constitution.

(3) “County property appraiser” means the county officer charged with determining the value of all property within the county, with maintaining certain records connected therewith, and with determining the tax on taxable property after taxes have been levied. He or she shall also be referred to in these statutes as the “property appraiser” or “appraiser.”

(4) “County tax collector” means the county officer charged with the collection of ad valorem taxes levied by the county, the school board, any special taxing districts within the county, and all municipalities within the county.

(5) “Department,” unless otherwise designated, means the Department of Revenue.

(6) “Extend on the tax roll” means the arithmetic computation whereby the millage is converted to a decimal number representing one one-thousandth of a dollar and then multiplied by the taxable value of the property to determine the tax on such property.

(7) “Governing body” means any board, commission, council, or individual acting as the executive head of a unit of local government.

(8) “Homestead” means that property described in s. 6(a), Art. VII of the State Constitution.

(9) “Levy” means the imposition of a tax, stated in terms of “millage,” against all appropriately located property by a governmental body authorized by law to impose ad valorem taxes.

(10) “Mill” means one one-thousandth of a United States dollar. “Millage” may apply to a single levy of taxes or to the cumulative of all levies.

(11) “Personal property,” for the purposes of ad valorem taxation, shall be divided into four categories as follows:

(a) “Household goods” means wearing apparel, furniture, appliances, and other items ordinarily found in the home and used for the comfort of the owner and his or her family. Household goods are not held for commercial purposes or resale.

(b) “Intangible personal property” means money, all evidences of debt owed to the taxpayer, all evidences of ownership in a corporation or other business organization having multiple owners, and all other forms of property where value is based upon that which the property represents rather than its own intrinsic value.

(c)1. “Inventory” means only those chattels consisting of items commonly referred to as goods, wares, and merchandise (as well as inventory) which are held for sale or lease to customers in the ordinary course of business. Supplies and raw materials shall be considered to be inventory only to the extent that they are acquired for sale or lease to customers in the ordinary course of business or will physically become a part of merchandise intended for sale or lease to customers in the ordinary course of business. Partially finished products which when completed will be held for sale or lease to customers in the ordinary course of business shall be deemed items of inventory. All livestock shall be considered inventory. Items of inventory held for lease to customers in the ordinary course of business, rather than for sale, shall be deemed inventory only prior to the initial lease of such items. For the purposes of this section, fuels used in the production of electricity shall be considered inventory.

2. “Inventory” also means construction and agricultural equipment weighing 1,000 pounds or more that is returned to a dealership under a rent-to-purchase option and held for sale to customers in the ordinary course of business. This subparagraph may not be considered in determining whether property that is not construction and

agricultural equipment weighing 1,000 pounds or more that is returned under a rent-to-purchase option is inventory under subparagraph 1.

(d) “Tangible personal property” means all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in s. 1(b), Art. VII of the State Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself. “Construction work in progress” consists of those items of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility. Construction work in progress shall be deemed substantially completed when connected with the preexisting, taxable, operational system or facility. For the purposes of tangible personal property constructed or installed by an electric utility, construction work in progress shall be deemed substantially completed upon the earlier of when all permits or approvals required for commercial operation have been received or approved, or 1 year after the construction work in progress has been connected with the preexisting, taxable, operational system or facility. Inventory and household goods are expressly excluded from this definition.

(12) “Real property” means land, buildings, fixtures, and all other improvements to land. The terms “land,” “real estate,” “realty,” and “real property” may be used interchangeably.

(13) “Taxpayer” means the person or other legal entity in whose name property is assessed, including an agent of a timeshare period titleholder.

(14) “Fee timeshare real property” means the land and buildings and other improvements to land that are subject to timeshare interests which are sold as a fee interest in real property.

(15) “Timeshare period titleholder” means the purchaser of a timeshare period sold as a fee interest in real property, whether organized under chapter 718 or chapter 721.

(16) “Taxable value” means the assessed value of property minus the amount of any applicable exemption provided under s. 3 or s. 6, Art. VII of the State Constitution and chapter 196.

(17) “Floating structure” means a floating barge-like entity, with or without accommodations built thereon, which is not primarily used as a means of transportation on water but which serves purposes or provides services typically associated with a structure or other improvement to real property. The term “floating structure” includes, but is not limited to, each entity used as a residence, place of business, office, hotel or motel, restaurant or lounge, clubhouse, meeting facility, storage or parking facility, mining platform, dredge, dragline, or similar facility or entity represented as such. Floating structures are expressly excluded from the definition of the term “vessel” provided in s. 327.02. Incidental movement upon water shall not, in and of itself, preclude an entity from classification as a floating structure. A floating structure is expressly included as a type of tangible personal property.

(18) “Complete submission of the rolls” includes, but is not limited to, accurate tabular summaries of valuations as prescribed by department rule; an electronic copy of the real property assessment roll including for each parcel total value of improvements, land value, the recorded selling prices, other ownership transfer data required for an assessment roll under s. 193.114, the value of any improvement made to the parcel in the 12 months preceding the valuation date, the type and amount of any exemption granted, and such other information as may be required by

department rule; an accurate tabular summary by property class of any adjustments made to recorded selling prices or fair market value in arriving at assessed value, as prescribed by department rule; an electronic copy of the tangible personal property assessment roll, including for each entry a unique account number and such other information as may be required by department rule; and an accurate tabular summary of per-acre land valuations used for each class of agricultural property in preparing the assessment roll, as prescribed by department rule.

(19) “Computer software” means any information, program, or routine, or any set of one or more programs, routines, or collections of information used or intended for use to convey information or to cause one or more computers or pieces of computer-related peripheral equipment, or any combination thereof, to perform a task or set of tasks. Without limiting the generality of the definition provided in this subsection, the term includes operating and applications programs and all related documentation. Computer software does not include embedded software that resides permanently in the internal memory of a computer or computer-related peripheral equipment and that is not removable without terminating the operation of the computer or equipment. Computer software constitutes personal property only to the extent of the value of the unmounted or uninstalled medium on or in which the information, program, or routine is stored or transmitted, and, after installation or mounting by any person, computer software does not increase the value of the computer or computer-related peripheral equipment, or any combination thereof. Notwithstanding any other provision of law, this subsection applies to the 1997 and subsequent tax rolls and to any assessment in an administrative or judicial action pending on June 1, 1997.

History.—s. 1, ch. 70-243; s. 1, ch. 77-102; s. 4, ch. 79-334; s. 56, ch. 80-274; s. 2, ch. 81-308; ss. 53, 63, 73, ch. 82-226; s. 1, ch. 82-388; s. 12, ch. 83-204; s. 52, ch. 83-217; s. 1, ch. 84-371; s. 9, ch. 94-241; s. 61, ch. 94-353; s. 1461, ch. 95-147; s. 1, ch. 97-294; s. 2, ch. 98-342; s. 31, ch. 2001-60; s. 20, ch. 2010-5; s. 1, ch. 2012-193; s. 2, ch. 2017-36; s. 1, ch. 2024-158.

Note.—Consolidation of provisions of former ss. 192.031, 192.041, 192.052, 192.064.

192.0105 Taxpayer rights.— There is created a Florida Taxpayer’s Bill of Rights for property taxes and assessments to guarantee that the rights, privacy, and property of the taxpayers of this state are adequately safeguarded and protected during tax levy, assessment, collection, and enforcement processes administered under the revenue laws of this state. The Taxpayer’s Bill of Rights compiles, in one document, brief but comprehensive statements that summarize the rights and obligations of the property appraisers, tax collectors, clerks of the court, local governing boards, the Department of Revenue, and taxpayers. Additional rights afforded to payors of taxes and assessments imposed under the revenue laws of this state are provided in s. 213.015. The rights afforded taxpayers to assure that their privacy and property are safeguarded and protected during tax levy, assessment, and collection are available only insofar as they are implemented in other parts of the Florida Statutes or rules of the Department of Revenue. The rights so guaranteed to state taxpayers in the Florida Statutes and the departmental rules include:

(1) THE RIGHT TO KNOW.—

(a) The right to be sent a notice of proposed property taxes and proposed or adopted non-ad valorem assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and (13)(a), and 200.069). The notice must also inform the taxpayer that the final tax bill may contain additional non-ad valorem assessments (see s. 200.069(9)).

- (b) The right to notification of a public hearing on each taxing authority's tentative budget and proposed millage rate and advertisement of a public hearing to finalize the budget and adopt a millage rate (see s. 200.065(2)(c) and (d)).
- (c) The right to advertised notice of the amount by which the tentatively adopted millage rate results in taxes that exceed the previous year's taxes (see s. 200.065(2)(d) and (3)). The right to notification of a comparison of the amount of the taxes to be levied from the proposed millage rate under the tentative budget change, compared to the previous year's taxes, and also compared to the taxes that would be levied if no budget change is made (see ss. 200.065(2)(b) and 200.069(2), (3), (4), and (8)).
- (d) The right that the adopted millage rate will not exceed the tentatively adopted millage rate. If the tentative rate exceeds the proposed rate, each taxpayer shall be mailed notice comparing his or her taxes under the tentatively adopted millage rate to the taxes under the previously proposed rate, before a hearing to finalize the budget and adopt millage (see s. 200.065(2)(d)).
- (e) The right to be sent notice by first-class mail of a non-ad valorem assessment hearing at least 20 days before the hearing with pertinent information, including the total amount to be levied against each parcel. All affected property owners have the right to appear at the hearing and to file written objections with the local governing board (see s. 197.3632(4)(b) and (c) and (10)(b)2.b.).
- (f) The right of an exemption recipient to be sent a renewal application for that exemption, the right to a receipt for homestead exemption claim when filed, and the right to notice of denial of the exemption (see ss. 196.011(7), 196.131(1), 196.151, and 196.193(1)(c) and (5)).
- (g) The right, on property determined not to have been entitled to homestead exemption in a prior year, to notice of intent from the property appraiser to record notice of tax lien; information regarding why the taxpayer was not entitled to the exemption and how tax, penalties, and interest are calculated; and the right to pay tax, penalty, and interest before a tax lien is recorded for any prior year (see s. 196.161(1)(b)).
- (h) The right to be informed during the tax collection process, including: notice of tax due; notice of back taxes; notice of late taxes and assessments and consequences of nonpayment; opportunity to pay estimated taxes and non-ad valorem assessments when the tax roll will not be certified in time; notice when interest begins to accrue on delinquent provisional taxes; notice of the right to prepay estimated taxes by installment; a statement of the taxpayer's estimated tax liability for use in making installment payments; and notice of right to defer taxes and non-ad valorem assessments on homestead property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c), 197.222(3) and (5), 197.2301(3), 197.3632(8) (a), 193.1145(10)(a), and 197.254(1)).
- (i) The right to an advertisement in a newspaper listing names of taxpayers who are delinquent in paying tangible personal property taxes, with amounts due, and giving notice that interest is accruing at 18 percent and that, unless taxes are paid, warrants will be issued, prior to petition made with the circuit court for an order to seize and sell property (see s. 197.402(2)).
- (j) The right to be sent a notice when a petition has been filed with the court for an order to seize and sell property and the right to be mailed notice, and to be served notice by the sheriff, before the date of sale, that application for tax deed has been made and property will be sold unless back taxes are paid (see ss. 197.413(5), 197.502(4)(a), and 197.522(1)(a) and (2)).

(k) The right to have certain taxes and special assessments levied by special districts individually stated on the “Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments” (see s. 200.069).

Notwithstanding the right to information contained in this subsection, under s. 197.122 property owners are held to know that property taxes are due and payable annually and are charged with a duty to ascertain the amount of current and delinquent taxes and obtain the necessary information from the applicable governmental officials.

(2) THE RIGHT TO DUE PROCESS.—

(a) The right to an informal conference with the property appraiser to present facts the taxpayer considers to support changing the assessment and to have the property appraiser present facts supportive of the assessment upon proper request of any taxpayer who objects to the assessment placed on his or her property (see s. 194.011(2)).

(b) The right to petition the value adjustment board over objections to assessments, denial of exemption, denial of agricultural classification, denial of historic classification, denial of high-water recharge classification, disapproval of tax deferral, and any penalties on deferred taxes imposed for incorrect information willfully filed. Payment of estimated taxes does not preclude the right of the taxpayer to challenge his or her assessment (see ss. 194.011(3), 196.011(7) and (10)(a), 196.151, 196.193(1)(c) and (5), 193.461(2), 193.503(7), 193.625(2), 197.2425, 197.301(2), and 197.2301(11)).

(c) The right to file a petition for exemption or agricultural classification with the value adjustment board when an application deadline is missed, upon demonstration of particular extenuating circumstances for filing late (see ss. 193.461(3)(a) and 196.011(1), (8), (9), and (10)(e)).

(d) The right to prior notice of the value adjustment board’s hearing date, the right to the hearing at the scheduled time, and the right to have the hearing rescheduled if the hearing is not commenced within a reasonable time, not to exceed 2 hours, after the scheduled time (see s. 194.032(2)).

(e) The right to notice of date of certification of tax rolls and receipt of property record card if requested (see ss. 193.122(2) and (3) and 194.032(2)).

(f) The right, in value adjustment board proceedings, to have all evidence presented and considered at a public hearing at the scheduled time, to be represented by a person specified in s. 194.034(1)(a), (b), or (c), to have witnesses sworn and cross-examined, and to examine property appraisers or evaluators employed by the board who present testimony (see ss. 194.034(1)(d) and (4), and 194.035(2)).

(g) The right to be sent a timely written decision by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser, and the right to advertised notice of all board actions, including appropriate narrative and column descriptions, in brief and nontechnical language (see ss. 194.034(2) and 194.037(3)).

(h) The right at a public hearing on non-ad valorem assessments or municipal special assessments to provide written objections and to provide testimony to the local governing board (see ss. 197.3632(4)(c) and 170.08).

(i) The right to bring action in circuit court to contest a tax assessment or appeal value adjustment board decisions to disapprove exemption or deny tax deferral (see ss. 194.036(1)(c) and (2), 194.171, 196.151, and 197.2425).

(3) THE RIGHT TO REDRESS.—

(a) The right to discounts for early payment on all taxes and non-ad valorem assessments collected by the tax collector, except for partial payments as defined in s. 197.374, the right to pay installment payments with discounts, and the right to pay delinquent personal property taxes under a payment program when implemented by the county tax collector (see ss. 197.162, 197.3632(8) and (10)(b)3., 197.222(1), and 197.4155).

(b) The right, upon filing a challenge in circuit court and paying taxes admitted in good faith to be owing, to be issued a receipt and have suspended all procedures for the collection of taxes until the final disposition of the action (see s. 194.171(3)).

(c) The right to have penalties reduced or waived upon a showing of good cause when a return is not intentionally filed late, and the right to pay interest at a reduced rate if the court finds that the amount of tax owed by the taxpayer is greater than the amount the taxpayer has in good faith admitted and paid (see ss. 193.072(4) and 194.192(2)).

(d) The right to a refund when overpayment of taxes has been made under specified circumstances (see ss. 193.1145(8)(e) and 197.182(1)).

(e) The right to an extension to file a tangible personal property tax return upon making proper and timely request (see s. 193.063).

(f) The right to redeem real property and redeem tax certificates at any time before full payment for a tax deed is made to the clerk of the court, including documentary stamps and recording fees, and the right to have tax certificates canceled if sold where taxes had been paid or if other error makes it void or correctable. Property owners have the right to be free from contact by a certificateholder for 2 years after April 1 of the year the tax certificate is issued (see ss. 197.432(13) and (14), 197.442(1), 197.443, and 197.472(1) and (6)).

(g) The right of the taxpayer, property appraiser, tax collector, or the department, as the prevailing party in a judicial or administrative action brought or maintained without the support of justiciable issues of fact or law, to recover all costs of the administrative or judicial action, including reasonable attorney's fees, and of the department and the taxpayer to settle such claims through negotiations (see ss. 57.105 and 57.111).

(4) THE RIGHT TO CONFIDENTIALITY.—

(a) The right to have information kept confidential, including federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer, Form DR-219 returns for documentary stamp tax information, and sworn statements of gross income, copies of federal income tax returns for the prior year, wage and earnings statements (W-2 forms), and other documents (see ss. 192.105, 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

(b) The right to limiting access to a taxpayer's records by a property appraiser, the Department of Revenue, and the Auditor General only to those instances in which it is determined that such records are necessary to determine either the classification or the value of taxable nonhomestead property (see s. 195.027(3)).

History.—ss. 11, 15, ch. 2000-312; s. 7, ch. 2001-137; s. 1, ch. 2002-18; s. 2, ch. 2003-34; s. 13, ch. 2004-5; s. 3, ch. 2006-312; s. 34, ch. 2008-4; s. 6, ch. 2009-157; s. 2, ch. 2009-165; s. 21, ch. 2010-5; s. 53, ch. 2011-151; s. 2, ch. 2012-193; s. 1, ch. 2016-128; s. 47, ch. 2021-31; s. 1, ch. 2024-101; s. 3, ch. 2024-158.

192.011 All property to be assessed.— The property appraiser shall assess all property located within the county, except inventory, whether such property is taxable, wholly or partially exempt, or subject to classification reflecting a value less than its just value at its present highest and best use. Extension on the tax rolls shall be made according to regulation promulgated by the department in order properly to reflect the general law. Streets, roads, and highways which have been dedicated to or otherwise acquired by a municipality, a county, or a state agency may be assessed, but need not be.

History.—s. 1, ch. 4322, 1895; GS 428; s. 1, ch. 5596, 1907; RGS 694; CGL 893; ss. 1, 2, ch. 69-55; s. 2, ch. 70-243; s. 1, ch. 77-102; s. 3, ch. 81-308; s. 966, ch. 95-147.

Note.— Former s. 192.01.

192.032 Situs of property for assessment purposes.— All property shall be assessed according to its situs as follows:

(1) Real property, in that county in which it is located and in that taxing jurisdiction in which it may be located.

(2) All tangible personal property which is not immune under the state or federal constitutions from ad valorem taxation, in that county and taxing jurisdiction in which it is physically present on January 1 of each year unless such property has been physically present in another county of this state at any time during the preceding 12-month period, in which case the provisions of subsection (3) apply. Additionally, tangible personal property brought into the state after January 1 and before April 1 of any year shall be taxable for that year if the property appraiser has reason to believe that such property will be removed from the state prior to January 1 of the next succeeding year. However, 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, shall not be subject to assessment. This subsection does not apply to goods in transit as described in subsection (4) or supersede the provisions of s. 193.085(4).

(3) If more than one county of this state assesses the same tangible personal property in the same assessment year, resolution of such multicounty dispute shall be governed by the following provisions:

(a) Tangible personal property which was physically present in one county of this state on January 1, but present in another county of this state at any time during the preceding year, shall be assessed in the county and taxing jurisdiction where it was habitually located or typically present. All tangible personal property which is removed from one county in this state to another county after January 1 of any year shall be subject to taxation for that year in the county where located on January 1; except that this subsection does not apply to tangible personal property located in a county on January 1 on a temporary or transitory basis if such property is included in the tax return being filed in the county in this state where such tangible personal property is habitually located or typically present.

(b) For purposes of this subsection, an item of tangible personal property is “habitually located or typically present” in the county where it is generally kept for use or storage or where it is consistently returned for use or storage. For purposes of this subsection, an item of tangible personal property is located in a county on a “temporary or transitory basis” if it is located in that county for a short duration or limited utilization with an intention to remove it to another county where it is usually used or stored.

(4)(a) Personal property manufactured or produced outside this state and brought into this state only for transshipment out of the United States, or manufactured or produced outside the United States and brought into this state for transshipment out of this state, for sale in the ordinary course of trade or business is considered goods-in-transit and shall not be deemed to have acquired a taxable situs within a county even though the property is temporarily halted or stored within the state.

(b) The term “goods-in-transit” implies that the personal property manufactured or produced outside this state and brought into this state has not been diverted to domestic use and has not reached its final destination, which may be evidenced by the fact that the individual unit packaging device utilized in the shipping of the specific personal property has not been opened except for inspection, storage, or other process utilized in the transportation of the personal property.

(c) Personal property transshipped into this state and subjected in this state to a subsequent manufacturing process or used in this state in the production of other personal property is not goods-in-transit. Breaking in bulk, labeling, packaging, relabeling, or repacking of such property solely for its inspection, storage, or transportation to its final destination outside the state shall not be considered to be a manufacturing process or the production of other personal property within the meaning of this subsection. However, such storage shall not exceed 180 days.

(5)(a) Notwithstanding the provisions of subsection (2), personal property used as a marine cargo container in the conduct of foreign or interstate commerce shall not be deemed to have acquired a taxable situs within a county when the property is temporarily halted or stored within the state for a period not exceeding 180 days.

(b) “Marine cargo container” means a nondisposable receptacle which is of a permanent character, strong enough to be suitable for repeated use; which is specifically designed to facilitate the carriage of goods by one or more modes of transport, one of which shall be by ocean vessel, without intermediate reloading; and which is fitted with devices permitting its ready handling, particularly in the transfer from one transport mode to another. The term “marine cargo container” includes a container when carried on a chassis but does not include a vehicle or packaging.

(6) Notwithstanding any other provision of this section, tangible personal property used in traveling shows such as carnivals, ice shows, or circuses shall be deemed to be physically present or habitually located or typically present only to the extent the value of such property is multiplied by a fraction, the numerator of which is the number of days such property is present in Florida during the taxable year and the denominator of which is the number of days in the taxable year. However, railroad property of such traveling shows shall be taxable under s. 193.085(4)(b) and not under this section.

History.—s. 3, ch. 70-243; s. 1, ch. 77-102; s. 1, ch. 77-305; s. 1, ch. 78-269; s. 5, ch. 79-334; s. 85, ch. 79-400; s. 9, ch. 81-308; s. 17, ch. 82-208; s. 75, ch. 82-226; s. 1, ch. 88-83; s. 4, ch. 2006-312.

Note.—Consolidation of provisions of former ss. 193.022, 193.034, 196.0011.

192.037 Fee timeshare real property; taxes and assessments; escrow.—

(1) For the purposes of ad valorem taxation and special assessments, the managing entity responsible for operating and maintaining fee timeshare real property shall be considered the taxpayer as an agent of the timeshare period titleholder.

(2) Fee timeshare real property shall be listed on the assessment rolls as a single entry for each timeshare development. The assessed value of each timeshare development shall be the value of the combined individual timeshare periods or timeshare estates contained therein.

(3) The property appraiser shall annually notify the managing entity of the proportions to be used in allocating the valuation, taxes, and special assessments on timeshare property among the various timeshare periods. Such notice shall be provided on or before the mailing of notices pursuant to s. 194.011. Ad valorem taxes and special assessments shall be allocated by the managing entity based upon the proportions provided by the property appraiser pursuant to this subsection.

(4) All rights and privileges afforded property owners by chapter 194 with respect to contesting or appealing assessments shall apply both to the managing entity responsible for operating and maintaining the timesharing plan and to each person having a fee interest in a timeshare unit or timeshare period.

(5) The managing entity, as an agent of the timeshare period titleholders, shall collect and remit the taxes and special assessments due on the fee timeshare real property. In allocating taxes, special assessments, and common expenses to individual timeshare period titleholders, the managing entity must clearly label the portion of any amounts due which are attributable to ad valorem taxes and special assessments.

(6)(a) Funds received by a managing entity or its successors or assigns from timeshare titleholders for ad valorem taxes or special assessments shall be placed in escrow as provided in this section for release as provided herein.

(b) If the managing entity is a condominium association subject to the provisions of chapter 718 or a cooperative association subject to the provisions of chapter 719, the control of which has been turned over to owners other than the developer, the escrow account must be maintained by the association; otherwise, the escrow account must be placed with an independent escrow agent, who shall comply with the provisions of chapter 721 relating to escrow agents.

(c) The principal of such escrow account shall be paid only to the tax collector of the county in which the timeshare development is located or to his or her deputy.

(d) Interest earned upon any sum of money placed in escrow under the provisions of this section shall be paid to the managing entity or its successors or assigns for the benefit of the owners of timeshare units; however, no interest may be paid unless all taxes on the timeshare development have been paid.

(e) On or before May 1 of each year, a statement of receipts and disbursements of the escrow account must be filed with the Division of Florida Condominiums, Timeshares, and Mobile Homes of the Department of Business and Professional Regulation, which may enforce this paragraph pursuant to s. 721.26. This statement must appropriately show the amount of principal and interest in such account.

(f) Any managing entity or escrow agent who intentionally fails to comply with this subsection concerning the establishment of an escrow account, deposits of funds into escrow, and withdrawal therefrom is guilty of a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084. The failure to establish an escrow account or to place funds therein as required in this section is prima facie evidence of an intentional violation of this section.

(7) The tax collector shall accept only full payment of the taxes and special assessments due on the timeshare development.

(8) The managing entity shall have a lien pursuant to s. 718.121 or s. 721.16 on the timeshare periods for the taxes and special assessments.

(9) All provisions of law relating to enforcement and collection of delinquent taxes shall be administered with respect to the timeshare development as a whole and the managing entity as an agent of the timeshare period titleholders; if, however, an application is made pursuant to s. 197.502, the timeshare period titleholders shall receive the protections afforded by chapter 197.

(10) In making his or her assessment of timeshare real property, the property appraiser shall look first to the resale market.

(11) If there is an inadequate number of resales to provide a basis for arriving at value conclusions, then the property appraiser shall deduct from the original purchase price “usual and reasonable fees and costs of the sale.” For purposes of this subsection, “usual and reasonable fees and costs of the sale” for timeshare real property shall include all marketing costs, atypical financing costs, and those costs attributable to the right of a timeshare unit owner or user to participate in an exchange network of resorts. For timeshare real property, such “usual and reasonable fees and costs of the sale” shall be presumed to be 50 percent of the original purchase price; provided, however, such presumption shall be rebuttable.

(12) Subsections (10) and (11) apply to fee and non-fee timeshare real property.

History.—s. 54, ch. 82-226; s. 28, ch. 83-264; s. 204, ch. 85-342; s. 1, ch. 86-300; s. 15, ch. 88-216; s. 12, ch. 91-236; s. 10, ch. 94-218; s. 1462, ch. 95-147; s. 11, ch. 2008-240.

192.042 Date of assessment.— All property shall be assessed according to its just value as follows:

(1) Real property, on January 1 of each year. Improvements or portions not substantially completed on January 1 shall have no value placed thereon. “Substantially completed” shall mean that the improvement or some self-sufficient unit within it can be used for the purpose for which it was constructed.

(2) Tangible personal property, on January 1, except construction work in progress shall have no value placed thereon until substantially completed as defined in s. 192.001(11)(d).

History.—s. 4, ch. 70-243; s. 57, ch. 80-274; s. 9, ch. 81-308; s. 5, ch. 2006-312.

192.047 Date of filing.—

(1) For the purposes of ad valorem tax administration, the date of an official United States Postal Service or commercial mail delivery service postmark on an application for exemption, an application for special assessment classification, or a return filed by mail is considered the date of filing the application or return.

(2) When the deadline for filing an ad valorem tax application or return falls on a Saturday, Sunday, or legal holiday, the filing period shall extend through the next working day immediately following such Saturday, Sunday, or legal holiday.

History.—s. 1, ch. 78-185; s. 1, ch. 2013-72.

192.048 Electronic transmission.—

(1) Subject to subsection (2), the following documents may be transmitted electronically rather than by regular mail:

- (a) The notice of proposed property taxes required under s. 200.069.
- (b) The tax exemption renewal application required under s. 196.011(7)(a).
- (c) The tax exemption renewal application required under s. 196.011(7)(b).
- (d) A notification of an intent to deny a tax exemption required under s. 196.011(10)(e).
- (e) The decision of the value adjustment board required under s. 194.034(2).

(2) Electronic transmission pursuant to this section is authorized only under the following conditions, as applicable:

- (a) The recipient consents in writing to receive the document electronically.
- (b) On the form used to obtain the recipient's written consent, the sender must include a statement in substantially the following form and in a font equal to or greater than the font used for the text requesting the recipient's consent:

NOTICE: Under Florida law, e-mail addresses are public records. By consenting to communicate with this office electronically, your e-mail address will be released in response to any applicable public records request.

(c) Before sending a document electronically, the sender verifies the recipient's address by sending an electronic transmission to the recipient and receiving an affirmative response from the recipient verifying that the recipient's address is correct.

(d) If a document is returned as undeliverable, the sender must send the document by regular mail, as required by law.

(e) Documents sent pursuant to this section comply with the same timing and form requirements as if the documents were sent by regular mail.

(f) The sender renews the consent and verification requirements every 5 years.

History.—s. 2, ch. 2013-72; s. 5, ch. 2013-192; s. 2, ch. 2024-101.

192.053 Lien for unpaid taxes.—A lien for all taxes, penalties, and interest shall attach to any property upon which a lien is imposed by law on the date of assessment and shall continue in full force and effect until discharged by payment as provided in chapter 197 or until barred under chapter 95.

History.—s. 3, ch. 4322, 1895; GS 430; s. 3, ch. 5596, 1907; RGS 696; CGL 896; s. 1, ch. 18297, 1937; ss. 1, 2, ch. 69-55; s. 5, ch. 70-243; s. 30, ch. 74-382.

Note.—Former ss. 192.04, 192.021.

192.071 Administration of oaths.—For the purpose of administering the provisions of this law or of any other duties pertaining to the proper administration of the duties of the office of property appraiser, or of the filing of applications for tax exemptions as required by law, the property appraisers or their lawful deputies may administer

oaths and attest same in the same manner and with the same effect as other persons authorized by law to administer oaths by the laws of the state.

History.—s. 9, ch. 17060, 1935; CGL 1936 Supp. 897(10); ss. 1, 2, ch. 69-55; s. 6, ch. 70-243; s. 1, ch. 77-102.

Note.— Former s. 192.20.

192.091 Commissions of property appraisers and tax collectors.—

(1)(a) The budget of the property appraiser's office, as approved by the Department of Revenue, shall be the basis upon which the several tax authorities of each county, except municipalities and the district school board, shall be billed by the property appraiser for services rendered. Each such taxing authority shall be billed an amount that bears the same proportion to the total amount of the budget as its share of ad valorem taxes bore to the total levied for the preceding year. All municipal and school district taxes shall be considered as taxes levied by the county for purposes of this computation.

(b) Payments shall be made quarterly by each such taxing authority. The property appraiser shall notify the various taxing authorities of his or her estimated budget requirements and billings thereon at the same time as his or her budget request is submitted to the Department of Revenue pursuant to s. 195.087 and at the time the property appraiser receives final approval of the budget by the department.

(2) The tax collectors of the several counties of the state shall be entitled to receive, upon the amount of all real and tangible personal property taxes and special assessments collected and remitted, the following commissions:

(a) On the county tax:

1. Ten percent on the first \$100,000;
2. Five percent on the next \$100,000;
3. Three percent on the balance up to the amount of taxes collected and remitted on an assessed valuation of \$50 million; and
4. Two percent on the balance.

(b) On collections on behalf of each taxing district and special assessment district:

- 1.a. Three percent on the amount of taxes collected and remitted on an assessed valuation of \$50 million; and
- b. Two percent on the balance; and
2. Actual costs of collection, not to exceed 2 percent, on the amount of special assessments collected and remitted.

(c) For the purposes of commissions pursuant to paragraph (b) related to taxes collected on school millages defined in s. 200.001(3):

1. The commissions on the amount of taxes collected from school millages shall be paid by the board of county commissioners.

2.a. The tax collector may waive the commission authorized in paragraph (b) for voted school millages as described in s. 200.001(3)(c) and (e).

b. A waiver under this subparagraph must be communicated to the board of county commissioners in writing no later than March 1 for the fiscal year beginning October 1 of the calendar year the waiver takes effect and shall remain in effect unless rescinded in writing by the tax collector. Rescindment of a waiver under this subparagraph must be

communicated to the board of county commissioners in writing no later than March 1 for the fiscal year beginning October 1 of the calendar year the rescindment takes effect.

(3) In computing the amount of taxes levied on an assessed valuation of \$50 million for the purposes of this section the valuation of nonexempt property and the taxes levied thereon shall be taken first.

(4) The commissions for collecting taxes assessed for or levied by the state shall be audited, allowed, and paid by the Chief Financial Officer as other warrants are paid; and commissions for collecting the county taxes shall be audited and paid by the boards of county commissioners of the several counties of this state. The commissions for collecting all special school district taxes shall be audited by the school board of each respective district and taken out of the funds of the respective special school district under its control and allowed and paid to the tax collectors for collecting such taxes; and the commissions for collecting all other district taxes, whether special or not, shall be audited and paid by the governing board or commission having charge of the financial obligations of such district. All commissions for collecting special tax district taxes shall be paid at the time and in the manner now, or as may hereafter be, provided for the payment of the commissions for the collection of county taxes. All amounts paid as compensation to any tax collector under the provisions of this or any other law shall be a part of the general income or compensation of such officer for the year in which received, and nothing contained in this section shall be held or construed to affect or increase the maximum salary as now provided by law for any such officer.

(5) The provisions of this section shall not apply to commissions on drainage district or drainage subdistrict taxes.

(6) If any property appraiser or tax collector in the state is receiving compensation for expenses in conducting his or her office or by way of salary pursuant to any act of the Legislature other than the general law fixing compensation of property appraisers, such property appraiser or tax collector may file a declaration in writing with the board of county commissioners of his or her county electing to come under the provisions of this section, and thereupon such property appraiser or tax collector shall be paid compensation in accordance with the provisions hereof, and shall not be entitled to the benefit of the said special or local act. If such property appraiser or tax collector does not so elect, he or she shall continue to be paid such compensation as may now be provided by law for such property appraiser or tax collector.

History.—s. 67, ch. 4322, 1895; ss. 11, 12, ch. 4515, 1897; s. 5, ch. 4885, 1901; GS 594, 595; ss. 63, 64, ch. 5596, 1907; RGS 797, 801; CGL 1028, 1033; s. 1, ch. 17876, 1937; CGL 1940 Supp. 1036(14); ss. 1, 1A, ch. 20936, 1941; ss. 1, 2, ch. 21918, 1943; s. 1, ch. 67-558; ss. 1, 2, ch. 69-55; s. 1, ch. 69-300; s. 6, ch. 70-243; s. 1, ch. 70-246; s. 8, ch. 73-172; s. 1, ch. 74-234; s. 1, ch. 77-102; s. 7, ch. 79-332; s. 8, ch. 81-284; s. 53, ch. 83-217; s. 218, ch. 85-342; s. 1, ch. 91-295; s. 967, ch. 95-147; s. 2, ch. 96-397; s. 172, ch. 2003-261; s. 6, ch. 2006-312; s. 2, ch. 2026-239.

Note.—Former s. 193.65.

192.102 Payment of property appraisers' and collectors' commissions.—

(1) The board of county commissioners and school board of each county shall advance and pay to the county tax collector of each such county, at the first meeting of such board each month from October through July of each year, on demand of the county tax collector, an amount equal to one-twelfth of the commissions on the county taxes levied on the county tax roll for the preceding year and one-twelfth of the commissions on county occupational and beverage licenses paid to the tax collector in the preceding fiscal year. To demand the first advance under this section, each tax

collector shall submit to the board of county commissioners a statement showing the calculation of the commissions on which the amount of each advance is to be based.

(2) On or before November 1 of each year, each tax collector who has received advances under the provisions of this section shall make an accounting to the board of county commissioners and the school board, and any adjustments necessary shall be made so that the total advances and commissions paid by the board of county commissioners and the school board shall be the amount of commissions earned. At no time within the year shall there be paid by the board of county commissioners and the school board more than the total advances due to that date or the commissions earned to that date, whichever is the greater. Nothing contained herein shall be construed to abrogate any law providing a salary for the tax collector or require the tax collector to accept the benefits of this section.

(3) The Chief Financial Officer shall issue to each of the county property appraisers and collectors of taxes, on the first Monday of January, April, July, and October, on demand of such county property appraisers and collectors of taxes after approval by the Department of Revenue, and shall pay, his or her warrant for an amount equal to one-fourth of four-fifths of the total amount of commissions received by such county property appraisers and collectors of taxes or their predecessors in office from the state during and for the preceding year, and the balance of the commissions earned by such county property appraiser and collector of taxes, respectively, during each year, over and above the amount of such installment payments herein provided for, shall be payable when a report of errors and double assessments is approved by the county commissioners and a copy thereof filed with the Department of Revenue.

History.—s. 7, ch. 70-243; s. 22, ch. 73-172; s. 1, ch. 74-234; s. 1, ch. 77-102; s. 968, ch. 95-147; s. 3, ch. 96-397; s. 173, ch. 2003-261.

Note.—Consolidation of provisions of former ss. 192.101, 192.114, 192.122.

192.105 Unlawful disclosure of federal tax information; penalty.—

(1) It is unlawful for any person to divulge or make known federal tax information obtained pursuant to 26 U.S.C. s. 6103, except in accordance with a proper judicial order or as otherwise provided by law for use in the administration of the tax laws of this state, and such information is confidential and exempt from the provisions of s. 119.07(1).

(2) Any person who violates the provisions of this section is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

History.—s. 1, ch. 78-160; s. 20, ch. 88-119; s. 37, ch. 90-360; s. 232, ch. 91-224; s. 48, ch. 96-406.

192.115 Performance review panel.—If there occurs within any 4-year period the final disapproval of all or any part of a county roll pursuant to s. 193.1142 for 2 separate years, the Governor shall appoint a three-member performance review panel. Such panel shall investigate the circumstances surrounding the disapprovals and the general performance of the property appraiser. If the panel finds unsatisfactory performance, the property appraiser shall be ineligible for the designation and special qualification salary provided in s. 145.10(2). Within not less than 12 months, the property appraiser may requalify therefor, provided he or she successfully recompletes the courses and examinations applicable to new candidates.

History.—s. 22, ch. 80-274; s. 6, ch. 82-208; ss. 20, 80, ch. 82-226; s. 969, ch. 95-147.

192.123 Notification of veteran's guardian.— Upon the receipt of a copy of letters of guardianship issued pursuant to s. 744.638, the property appraiser and tax collector shall provide the guardian with every notice required under chapters 192-197 which would otherwise be provided the ward.

History.—s. 20, ch. 84-62.

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