

1 Introduced by the Council President at the request of the Tax  
2 Collector:

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4  
5 **ORDINANCE 2023-483-E**

6 AN ORDINANCE DIRECTING EXTENSION OF THE TAX  
7 ROLLS FOR THE 2023 TAX YEAR PRIOR TO COMPLETION  
8 OF THE VALUE ADJUSTMENT BOARD HEARINGS, AS  
9 AUTHORIZED BY SECTION 197.323, *FLORIDA STATUTES*;  
10 PROVIDING AN EFFECTIVE DATE.

11  
12 **WHEREAS**, pursuant to section 193.122, *Florida Statutes*, the  
13 Value Adjustment Board ("VAB") certifies the assessment rolls after  
14 all administrative hearings have been held as provided in section  
15 194.032, *Florida Statutes*; thereafter, the Property Appraiser makes  
16 all required extensions on the rolls to show the taxes attributable  
17 to all taxable property and to reflect any changes in value made by  
18 the VAB as a result of the administrative hearings; and

19 **WHEREAS**, on or around October 2023, the VAB will begin conducting  
20 administrative hearings on property assessment challenges and on  
21 classification and exemption denials for the 2023 tax year, which  
22 hearings will continue beyond November 1, 2023; and

23 **WHEREAS**, section 197.323, *Florida Statutes*, provides a process  
24 by which the Property Appraiser may extend the millage against the  
25 rolls and certify the tax rolls to the Tax Collector before all VAB  
26 hearings are completed; and

27 **WHEREAS**, pursuant to section 197.323, *Florida Statutes*, at the  
28 Tax Collector's request, City Council may order that the rolls be  
29 extended prior to completion of the hearings; and

30 **WHEREAS**, the Tax Collector has requested such Council action by  
31 letter to the Council President, a copy of which is attached hereto

1 as **Exhibit 1** and incorporated herein; and

2 **WHEREAS**, directing the Property Appraiser to extend the millage  
3 against the assessment rolls and certify same to the Tax Collector  
4 will enable the Tax Collector to issue timely tax notices; now  
5 therefore

6 **BE IT ORDAINED** by the Council of the City of Jacksonville:

7 **Section 1. Extension of the rolls.** The Council, acting as  
8 the governing body for Duval County, hereby directs the Property  
9 Appraiser to extend the 2023 tax rolls prior to the completion of all  
10 Value Adjustment Board hearings.

11 **Section 2. Effective Date.** This ordinance shall become  
12 effective upon signature by the Mayor or upon becoming effective  
13 without the Mayor's signature.

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15 Form Approved:

16  
17 /s/ Helen Roberson

18 Office of General Counsel

19 Legislation Prepared By Helen P. Roberson

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