CITY COUNCIL RESEARCH DIVISION
LEGISLATIVE SUMMARY

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Bill Type and Number: Ordinance 2025-597

Introducer/Sponsor(s): Council President at the request of the Tax Collector

Date of Introduction: August 12, 2025

Committee(s) of Reference: F

Date of Analysis: August 8, 2025

Type of Action: Directing extension of the tax rolls prior to completion of the Value Adjustment Board hearings

Bill Summary: This bill directs the Property Appraiser to extend the 2025 tax rolls prior to the completion of all Value Adjustment Board ("VAB") hearings.

Background Information: The VAB certifies the assessment rolls after all administrative hearings have been held pursuant to Florida Statutes; thereafter, the Property Appraiser makes all required extensions on the rolls to show taxes attributable to all taxable property and to reflect any changes in value made by the VAB as a result of the administrative hearings.

On or around October 2025, the VAB will begin conducting administrative hearings on property assessment challenges and on classification and exemption denials for the 2025 tax year, and these hearings will continue beyond November 1, 2025. Section 197.323, Florida Statutes, provides a process by which the Property Appraiser may extend the millage against the rolls and certify the tax rolls to the Tax Collector before all VAB hearings are completed and states that the City Council may order that the rolls be extended prior to the completion of the hearings, at the request of the Tax Collector.

The Tax Collector has requested such Council action by letter to the Council President. Directing the Property Appraiser to extend the millage against the assessment rolls and certify same to the Tax Collector will enable the Tax Collector to issue timely tax notices

Policy Impact Area: Millage rates; property tax collection; Value Adjustment Board

Fiscal Impact: No fiscal impact

Analyst: Jimenez