

Introduced by the Council President at the request of the Mayor and amended by the Finance Committee:

ORDINANCE 2025-316-E

AN ORDINANCE REGARDING THE FISCAL YEAR 2025-2026 BUDGET FOR THE DUVAL COUNTY PROPERTY APPRAISER; ADOPTING RECOMMENDED FINDINGS AND CONCLUSIONS FOR THE DUVAL COUNTY PROPERTY APPRAISER'S FISCAL YEAR 2025-2026 BUDGET; REQUESTING ONE CYCLE EMERGENCY PASSAGE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to Section 195.087, *Florida Statutes*, the Duval County Property Appraiser (the "Property Appraiser") is required to submit his or her budget on or before June 1 of each year to the State of Florida Department of Revenue for the ensuing fiscal year beginning October 1; and

WHEREAS, pursuant to Section 106.201, *Ordinance Code*, the Mayor is required to submit the final annual budget proposal for the consolidated City of Jacksonville, inclusive of the Property Appraiser's budget, to the City Council prior to the first City Council Committee meeting in July; and

WHEREAS, during the weeks following the Mayor's submittal of the final annual budget proposal for the general government, the City Council Finance Committee reviews said budget for the consolidated government, including the annual budget of the Property Appraiser, as is required by Section 5.07 of the City of Jacksonville Charter; and

WHEREAS, therefore the City's review of the Property Appraiser's budget occurs simultaneously with the Department of Revenue's review; and

1 **WHEREAS**, although there is a provision for the Department of
2 Revenue to include the City of Jacksonville's modifications to the
3 Property Appraiser's budget, if any, that information must be received
4 from the City Council, acting as the whole Council, prior to the
5 Florida Department of Revenue tentatively approving the Property
6 Appraiser's budget, or alternatively subject to an appeal process;
7 and

8 **WHEREAS**, the City Council, in acknowledgement of this
9 schedule, desires to review the Property Appraiser's budget, as will
10 be presented to the Department of Revenue, in advance of the Mayor's
11 submittal of the final annual budget proposal; now therefore

12 **BE IT ORDAINED** by the Council for the City of Jacksonville:

13 **Section 1. Property Appraiser's Budget Review.** The City
14 Council is in receipt of the Property Appraiser's budget for fiscal
15 year 2025-2026, which is attached hereto as **Revised Exhibit 1**, labeled
16 as "Revised Exhibit 1, Rev FY 25-26 PAO Budget, May 20, 2025 -
17 Finance".

18 **Section 2. Adoption of Recommended Findings and**
19 **Conclusions.** The Council has reviewed and considered the Property
20 Appraiser's budget along with the input and recommendations from the
21 Finance Department and the Chief Administrative Officer of the Mayor.
22 The recommended findings and conclusions are hereby adopted and shall
23 be forwarded to the Department of Revenue to be considered by same
24 in tentatively approving the Duval County Property Appraiser's fiscal
25 year 2025-2026 budget.

26 **Section 3. Requesting One Cycle Emergency Passage Pursuant**
27 **to Council Rule 4.901 Emergency.** One cycle emergency passage of this
28 legislation is requested. The nature of the emergency is to allow the
29 City Council to complete its review of the Property Appraiser's fiscal
30 year 2025-2026 budget in a timely fashion to ensure the Property
31 Appraiser can meet the June 1 deadline by which her budget must be

submitted to the Department of Revenue.

Section 4. Effective Date. This Ordinance shall become effective upon the signature by the Mayor or upon becoming effective without the Mayor's signature.

Form Approved:

 /s/ Mary E. Staffopoulos

Office of General Counsel

Legislation Prepared By: Mary E. Staffopoulos

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