

**CITY COUNCIL RESEARCH DIVISION
LEGISLATIVE SUMMARY**



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Bill Type and Number: Ordinance 2023-483

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

Date of Introduction: August 8, 2023

Committee(s) of Reference: F

Date of Analysis: August 10, 2023

Type of Action: Extension of tax rolls for tax year 2023

Bill Summary: The bill directs the Property Appraiser to extend the ~~2022~~ 2023 tax rolls prior to the completion of all Value Adjustment Board hearings.

Background Information: 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 at the Tax Collector's request, City Council may order that the rolls be extended prior to completion of the hearings. The Tax Collector sent a letter to the Council President requesting that the Council take such action. A copy of the letter is attached to the ordinance as Exhibit 1. City Council directs the Property Appraiser to extend the millage against the assessment rolls and certify same to the Tax Collector which will enable the Tax Collector to issue timely tax notices.

Policy Impact Area: VAB process and extension of tax rolls

Fiscal Impact: No direct cost to the City

Analyst: Clements