

LEGISLATIVE FACT SHEET

DATE: 07/24/23

BT or RC No: N/A
(Administration & City Council Bills)

SPONSOR: Tax Collector
(Department/Division/Agency/Council Member)

Contact for all inquiries and presentations: _____

Provide Name: Helen Roberson

Contact Number: (904) 255-7762

Email Address: hroberson@coj.net

PURPOSE: White Paper (Explain Why this legislation is necessary? Provide; Who, What, When, Where, How and the Impact.) Council Research will complete this form for Council introduced legislation and the Administration is responsible for all other legislation. (Minimum of 350 words - Maximum of 1 page.)

Pursuant to section 193.122, Florida Statutes, the Value Adjustment Board ("VAB") certifies the assessment rolls to the Property Appraiser after all administrative hearings have been held as provided in section 194.032, Florida Statutes. The Property Appraiser then makes all required extensions on the rolls to show the 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 of 2023, the VAB will begin conducting administrative hearings on property assessment challenges and on classification and exemption denials for the 2023 tax year. Those hearings will continue beyond November 1, 2023, and into the following year. 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 VAB hearings are completed. Pursuant to section 197.323, 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 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.

PLAIN LANGUAGE OF APPROPRIATION / FINANCIAL IMPACT / OTHER:

Explain: Where are the funds coming from, going to, how will the funds be used? Does the funding require a match? Is the funding for a specific time frame? Will there be an ongoing maintenance? ... and staffing obligation? Per Chapters 122 & 106 regarding funding of anticipated post-construction operation costs.

(Minimum of 350 words - Maximum of 1 page.)

N/A-No appropriation/no financial impact

ACTION ITEMS: Purpose / Check List. If "Yes" please provide detail by attaching justification, and code provisions for each.

ACTION ITEMS:

	Yes	No
Emergency?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Justification of Emergency: If yes, explanation must include detailed nature of emergency.

	Yes	No
Federal or State Mandate?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Explanation: If yes, explanation must include detailed nature of mandate including Statute or Provision.

Fiscal Year Carryover?

Note: If yes, note must include explanation of all-year subfund carryover language.

CIP Amendment?

Attachment: If yes, attach appropriate CIP form(s). Include justification for mid-year amendment.

Contract / Agreement Approval?

Attachment & Explanation: If yes, attach the Contract / Agreement and name of Department (and contact name) that will provide oversight. Indicate if negotiations are on-going and with whom. Has OGC reviewed / drafted?

Related RC/BT?

Attachment: If yes, attach appropriate RC/BT form(s).

Waiver of Code?

Code Reference: If yes, identify code section(s) in box below and provide detailed explanation (including impacts) within white paper.

Code Exception?

Code Reference: If yes, identify code in box below and provide detailed explanation (including impacts) within white paper.

Related Enacted Ordinances?

Code Reference: If yes, identify related code section(s) and ordinance reference number in the box below and provide detailed explanation and any changes necessary within white paper.

ACTION ITEMS CONTINUED: Purpose / Check List. If "Yes" please provide detail by attaching justification, and code provisions for each.

ACTION ITEMS:

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>

Continuation of Grant?

Explanation: How will the funds be used? Does the funding require a match? Is the funding for a specific time frame and/or multi-year? If multi-year, note year of grant? Are there long-term implications for the General Fund?

Surplus Property Certification?

Attachment: If yes, attach appropriate form(s).

Reporting
Requirements?

Explanation: List agencies (including City Council / Auditor) to receive reports and frequency of reports, including when reports are due. Provide Department (include contact name and telephone number) responsible for generating

Division Chief: _____
(signature)

Date: _____

Prepared By: /s/ Helen Roberson _____
(signature)

Date: _____

ADMINISTRATIVE TRANSMITTAL

To: MBRC, Budget Office, St. James Suite 325

Thru: _____

(Name, Job Title, Department)

Phone: _____

E-mail: _____

From: _____

Initiating Department Representative (Name, Job Title, Department)

Phone: _____

E-mail: _____

Primary

Contact: _____

(Name, Job Title, Department)

Phone: _____

E-mail: _____

CC:

E-mail: _____

COUNCIL MEMBER / INDEPENDENT AGENCY / CONSTITUTIONAL OFFICER TRANSMITTAL

To: Mary Staffopoulos, Office of General Counsel, St. James Suite 480

Phone: (904) 255-5062

E-mail: mstaff@coj.net

From: _____

Helen Roberson, Office of General Counsel, St. James Suite 480

Initiating Council Member / Independent Agency / Constitutional Officer

Phone: (904) 255-7762

E-mail: hroberson@coj.net

Primary

Contact: _____

Helen Roberson, Office of General Counsel

(Name, Job Title, Department)

Phone: 255-7762

E-mail: hroberson@coj.net

CC:

Brittany Norris, Director of Intergovernmental Affairs, Office of the Mayor

904-255-5024 E-mail: bnorris@coj.net

Legislation from Independent Agencies requires a resolution from the Independent Agency Board approving the legislation.

Independent Agency Action Item:

Yes

No

Boards Action / Resolution?

Attachment: If yes, attach appropriate documentation. If no, when is board action scheduled?

FACT SHEET IS REQUIRED BEFORE LEGISLATION IS INTRODUCED