

CITY COUNCIL RESEARCH DIVISION

LEGISLATIVE SUMMARY



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Bill Type and Number: Ordinance 2022-562

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

Date of Introduction: July 26, 2022

Committee(s) of Reference: F

Date of Analysis: July 26, 2022

Type of Action: Extension of tax rolls for tax year 2022

Bill Summary: This bill directs the Property Appraiser to extend the 2022 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. 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 and extension of tax rolls

Fiscal Impact: No direct cost to the City

Analyst: Hampsey