

1 Introduced by the Council President at the request of the Tax
2 Collector:

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4
5 **ORDINANCE 2024-552**

6 AN ORDINANCE DIRECTING EXTENSION OF THE TAX
7 ROLLS FOR THE 2024 TAX YEAR PRIOR TO COMPLETION
8 OF THE VALUE ADJUSTMENT BOARD HEARINGS, AS
9 AUTHORIZED BY SECTION 197.323, *FLORIDA STATUTES*;
10 PROVIDING AN EFFECTIVE DATE.

11
12 **WHEREAS**, pursuant to Section 193.122, *Florida Statutes*, the
13 Value Adjustment Board ("VAB") certifies the assessment rolls after
14 all administrative hearings have been held as provided in section
15 194.032, *Florida Statutes*; thereafter, the Property Appraiser makes
16 all required extensions on the rolls to show the taxes attributable
17 to all taxable property and to reflect any changes in value made by
18 the VAB as a result of the administrative hearings; and

19 **WHEREAS**, on or around October 2024, the VAB will begin
20 conducting administrative hearings on property assessment challenges
21 and on classification and exemption denials for the 2024 tax year,
22 which hearings will continue beyond November 1, 2024; and

23 **WHEREAS**, Section 197.323, *Florida Statutes*, provides a process
24 by which the Property Appraiser may extend the millage against the
25 rolls and certify the tax rolls to the Tax Collector before all VAB
26 hearings are completed; and

27 **WHEREAS**, pursuant to Section 197.323, *Florida Statutes*, at the
28 Tax Collector's request, City Council may order that the rolls be
29 extended prior to completion of the hearings; and

30 **WHEREAS**, the Tax Collector has requested such Council action
31 by letter to the Council President, a copy of which is attached hereto

1 as **Exhibit 1** and incorporated herein; and

2 **WHEREAS**, directing the Property Appraiser to extend the
3 millage against the assessment rolls and certify same to the Tax
4 Collector will enable the Tax Collector to issue timely tax notices;
5 now therefore

6 **BE IT ORDAINED** by the Council of the City of Jacksonville:

7 **Section 1. Extension of the Rolls.** The Council, acting as
8 the governing body for Duval County, hereby directs the Property
9 Appraiser to extend the 2024 tax rolls prior to the completion of all
10 Value Adjustment Board hearings.

11 **Section 2. Effective Date.** This Ordinance shall become
12 effective upon signature by the Mayor or upon becoming effective
13 without the Mayor's signature.

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15 Form Approved:

16
17 /s/ MM Giannini

18 Office of General Counsel

19 Legislation Prepared By: Mary Margaret Giannini

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