



## Jim Overton, Duval County Tax Collector

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July 10, 2024

Honorable Randy White, Council President  
Jacksonville City Council  
117 West Duval Street, Suite 425  
Jacksonville, Florida 32202  
[RWhite@coj.net](mailto:RWhite@coj.net)

Re: Extension of the 2024 Tax Rolls

Dear Council President White:

Pursuant to section 193.122, Florida Statutes, the Value Adjustment Board (VAB) is required to certify the assessment rolls 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, reflecting any changes in value made by the VAB as a result of the administrative hearings. Typically in large counties, the volume of VAB administrative hearings is such that hearings beginning in October 2024 continue through the first part of 2025. Thus, the Property Appraiser's final adjustments to the assessment rolls would not occur in time for the Tax Collector to issue tax notices (bills) as required by November 1, 2024.

Section 197.323, Florida Statutes, provides a process by which City Council may require the Property Appraiser to extend the millage against the rolls and certify the tax rolls to the Tax Collector even though all VAB hearings are not completed. Subsequent adjustments to the rolls are resolved by the Tax Collector. The Tax Collector must initiate this process with City Council for each tax roll.

Accordingly, I have requested that an ordinance be prepared by the Office of General Counsel and respectfully request your support in its enactment. If you have any questions, please do not hesitate to contact me.

Thank you for your assistance in this important process.

Sincerely,

  
Jim Overton

Duval County Tax Collector

cc: Mary Margaret Giannini, Assistant General Counsel  
Kim Taylor, Council Auditor

Duval County Tax Collector's Office  
231 E. Forsyth Street, Room 200, Jacksonville FL 32202  
Phone: (904)255-5700, Email: [taxcollector@coj.net](mailto:taxcollector@coj.net)