

**CITY COUNCIL RESEARCH DIVISION  
LEGISLATIVE SUMMARY**



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**Bill Type and Number:** Ordinance 2020-487

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

**Date of Introduction:** August 11, 2020

**Committee(s) of Reference:** F

**Date of Analysis:** August 13, 2020

**Type of Action:** Extension of tax rolls for tax year 2020

**Bill Summary:** The bill directs the Property Appraiser to extend the 2020 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:** Extension of tax rolls

**Fiscal Impact:** None

**Analyst:** Clements