



Jim Overton, Duval County Tax Collector

July 20, 2021

Honorable Samuel C. Newby, Council President
Jacksonville City Council
117 West Duval Street, Suite 425
Jacksonville, Florida 32202

Re: Extension of the 2021 Tax Rolls

Dear Council President Newby:

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 and to reflect any changes in value made by the VAB as a result of the administrative hearings. The volume of VAB administrative hearings is such that hearings will begin in October 2021 and are expected to continue through the first part of 2022. The Property Appraiser's final adjustments to the assessment rolls will not occur in time for the Tax Collector to issue tax notices by November 1, 2021, if the extensions are made after all hearings are completed.

Section 197.323, Florida Statutes, provides a process by which City Council may order 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. Under section 197.323, the Tax Collector must initiate this process with City Council.

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,

A handwritten signature in black ink that reads "Jim Overton".

Jim Overton
Tax Collector

cc: Helen Roberson, Assistant General Counsel
Kim Taylor, Council Auditor

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