



Legislation Text

File #: 21-0765, **Version:** 1

Agenda Item Name:

Extension of the 2021 Tax Roll

Presenter:

John Power Tax Collector

Description:

Request extension of the 2021 Tax Roll prior to completion of the Value Adjustment Board hearings. Pursuant to Florida Statute 197.323, the Tax Collector requests the Board of County Commissioners authorize the Property Appraiser to extend the 2021 Tax Roll prior to completion of the Value Adjustment Board hearings.

Recommended Action:

Place this item on the September consent agenda to Order the 2021 Tax Roll to be extended prior to completion of the Value Adjustment Board hearings.

Prior Board Motions:

Each and every year, the Board has granted this request by consent to extend the Tax Roll prior to completion of the Value Adjustment Board hearings.

Fiscal Consideration:

Failure to grant this request could delay the mailing and collection of our 2021 November tax bills, which would adversely affect all taxing authorities.

Background:

Due to statutory guidelines the Value Adjustment Board will not be able to finalize hearings on disputed values prior to our deadline to convert, print and mail tax notices. Therefore, pursuant to Florida Statute 197.323, the Board of County Commissioners may upon request of the Tax Collector and by majority vote, order the Tax Roll to be extended prior to the completion of the Value Adjustment Board hearings, if completion thereof would otherwise be the only cause for a delay in the issuance of tax notices beyond November 1, 2021. Furthermore, for any parcel for which tax liability is subsequently altered as a result of the Value Adjustment Board action, the Tax Collector shall resolve the matter by following the same procedure used for correction of errors and issuance of refunds.