



## Agenda Item Summary

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**File #: 24-00754**

**Agenda Date: 9/10/2024**

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**Agenda Item Name:**

**Extension of the 2024 Tax Roll**

**Presenter:**

John Power - Tax Collector

**Description:**

Extension of the 2024 Tax Roll

**Recommended Action:**

Order the 2024 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 Note:**

Failure to grant this request could delay the mailing and collection of our 2024 November tax bills, which would adversely affect all taxing authorities

**Strategic Guide:**

All Other Mandatory and Discretionary Services

**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, 2024. 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.