



# Broward County

## Legislation Details (With Text)

**File #:** 22-1034 **Version:** 1

**Status:** Agenda Ready

**In control:** Finance - Records, Taxes, and Treasury Division

**On agenda:** 8/25/2022 **Final action:** 8/25/2022

**Title:** MOTION TO ADOPT Resolution ordering the Value Adjustment Board to extend certification of the 2022 Assessment Roll for Broward County, Florida, pursuant to Section 197.323, Florida Statutes.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Exhibit 1 - 2022 VAB Resolution

Date	Ver.	Action By	Action	Result
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### Broward County Commission Regular Meeting

**Director's Name:** George Tablack

**Department:** Finance and Administrative Services **Division:** Records, Taxes, and Treasury

### Information

#### Requested Action

MOTION TO ADOPT Resolution ordering the Value Adjustment Board to extend certification of the 2022 Assessment Roll for Broward County, Florida, pursuant to Section 197.323, Florida Statutes.

#### Why Action is Necessary

To comply with Section 197.323, Florida Statutes, this item is submitted annually in preparation for the issuance of tax bills on November 1st. Due to the large volume of Value Adjustment Board (VAB) petitions filed every year with the County, the completion of the hearings before the VAB could extend beyond November 1st, which could cause a delay in the issuance of annual tax bills if the tax roll is not certified.

#### What Action Accomplishes

Avoids delays in the issuance of the 2022 tax bills because hearings will extend beyond November 1, 2022.

#### Is this Action Goal Related

No

#### Previous Action Taken

None.

#### Summary Explanation/Background

THE FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT AND THE RECORDS, TAXES, AND TREASURY DIVISION RECOMMEND APPROVAL OF THE ABOVE MOTION.

Section 197.323, Florida Statutes, provides that the County Commission, upon request from the Tax Collector, may order the Value Adjustment Board (VAB) to certify the assessment roll prior to the completion of the hearings before the VAB, if such completion would be the cause of delay in the issuance of tax bills beyond November 1st. Inasmuch as completion of the hearings will extend beyond November 1st, it is necessary to order the extension of the certification of the roll. Upon approval of the above motion, the tax bills for 2022 will be issued by the County in a timely manner in accordance with Florida Statutes. A second certification will be made by the VAB at the time hearings have been completed.

**Source of Additional Information**

Thomas Kennedy, Director I Records, Taxes, and Treasury Division, (954) 357-5777

**Fiscal Impact**

**Fiscal Impact/Cost Summary**

There is no fiscal impact to the County.