

**PROPOSED**

RESOLUTION NO. 2022-

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2 A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD  
3 COUNTY, FLORIDA, ORDERING THE BROWARD COUNTY VALUE ADJUSTMENT  
4 BOARD ("VAB") TO EXTEND THE ASSESSMENT ROLL PURSUANT TO  
5 SECTION 197.323, FLORIDA STATUTES; DIRECTING THE TRANSMISSION OF A  
6 CERTIFIED COPY OF THIS RESOLUTION TO THE VAB AND TO THE BROWARD  
7 COUNTY PROPERTY APPRAISER; AND PROVIDING FOR AN EFFECTIVE DATE.

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9 WHEREAS, due to the volume of petitions filed before the Broward County Value  
10 Adjustment Board ("VAB"), not all hearings of the VAB will be completed before  
11 November 1, 2022;

12 WHEREAS, the Board of County Commissioners of Broward County, Florida (the  
13 "Board"), upon request of the Tax Collector of Broward County, Florida, is empowered  
14 under Section 197.323, Florida Statutes, to direct the VAB to extend the assessment roll  
15 if completion thereof would delay the issuance of tax notices beyond November 1;

16 WHEREAS, consistent with Section 3.06(A) of the Broward County Charter, all  
17 functions and duties of the Tax Collector were transferred to the Department of Finance  
18 and Administrative Services, and, more specifically, to the Director of the Records, Taxes  
19 and Treasury Division; and WHEREAS, the Director of the Records, Taxes and Treasury  
20 Division has requested the VAB extend the assessment roll past November 1, 2022,  
21 through the completion of all VAB hearings, NOW, THEREFORE,

