

PROPOSED

RESOLUTION NO.

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

WHEREAS, the Broward County tax roll cannot receive final certification for collection until the Value Adjustment Board ("VAB") completes all of its hearings;

WHEREAS, due to the volume of pending petitions, not all hearings of the VAB will be completed before November 1, 2025, which is the approximate date upon which tax bills ordinarily should be sent out;

WHEREAS, the Board of County Commissioners of Broward County, Florida (the "Board"), desires that tax bills be sent out in a timely manner for the convenience of property owners and taxing authorities, while also allowing time for the VAB to complete its hearings;

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

23 WHEREAS, the Tax Collector has requested that the VAB extend the assessment
24 roll past November 1, 2025, through the completion of all VAB hearings, NOW,
25 THEREFORE,

26 BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF
27 BROWARD COUNTY, FLORIDA:

28 Section 1. The Board, pursuant to Section 197.323, Florida Statutes, hereby
29 orders that the 2025 assessment roll of Broward County, Florida, be extended through
30 completion of all hearings by the Value Adjustment Board, as required by
31 Section 193.122, Florida Statutes.

32 Section 2. The Tax Collector is requested to mail out bills as expeditiously as
33 possible in the manner prescribed by law.

34 Section 3. The County Administrator is directed to transmit a certified copy of
35 this Resolution to the Value Adjustment Board, the Broward County Property Appraiser,
36 and the Broward County Tax Collector.

37 Section 4. Severability.

38 If any portion of this Resolution is determined by any court to be invalid, the invalid
39 portion will be stricken, and such striking will not affect the validity of the remainder of this
40 Resolution. If any court determines that this Resolution, in whole or in part, cannot be
41 legally applied to any individual, group, entity, property, or circumstance, such
42 determination will not affect the applicability of this Resolution to any other individual,
43 group, entity, property, or circumstance.

44 Section 5. Effective Date.

45 This Resolution is effective upon adoption.

ADOPTED this day of , 2025. **PROPOSED**

Approved as to form and legal sufficiency:
Andrew J. Meyers, County Attorney

By: /s/ Scott Andron 09/05/2025
Scott Andron (date)
Assistant County Attorney

By: /s/ Annika E. Ashton 09/05/2025
Annika E. Ashton (date)
Deputy County Attorney

SA/jc
VAB 25 Tax Roll Reso
09/05/2025