Carole Jean Jordan, CFC
Tax Collector

"HOW MAY WE HELP YOU?"

MEMORANDUM

TO: Jason Brown, County Administrator

FROM: Carole Jean Jordan, Tax Collector

SUBJECT: Consent Agenda Item

DATE: August 7, 2020

Please place the following item on the Consent Agenda for the Board of County Commissioners meeting on Tuesday, August 18, 2020.

The Property Appraiser's office has informed us that due to the scheduling of the Value Adjustment Board hearings, it will be necessary for them to certify the 2020 tax roll to us prior to the conclusion of the hearings. Pursuant to Florida Statute 197.323 (see attached excerpt), I am requesting that the Indian River County Board of County Commissioners order the tax roll to be extended prior to the completion of the Value Adjustment Board hearings. The statute gives the Board this authority if completion of the hearings would otherwise be the only cause for a delay in the issuance of tax notices beyond November 1, 2020.

Should you have questions or if I may be of any assistance, please feel free to contact me at extension 1337.

Thank you for your attention to this matter.

197.323   Extension of roll during adjustment board hearings.—

(1)   Notwithstanding the provisions of s. 193.122, the board of county commissioners may, upon request by the tax collector and by majority vote, order the roll to be extended prior to completion of 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. For any parcel for which tax liability is subsequently altered as a result of board action, the tax collector shall resolve the matter by following the same procedures used for correction of errors. However, approval by the department is not required for refund of overpayment made pursuant to this section.