

Select Year: 2018

The 2018 Florida Statutes

[Title XIV](#)[Chapter 197](#)[View Entire Chapter](#)

TAXATION AND FINANCE

TAX COLLECTIONS, SALES, AND LIENS

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.

(2) A tax certificate or warrant shall not be issued under s. [197.413](#) or s. [197.432](#) with respect to delinquent taxes on real or personal property for the current year if a petition currently filed with respect to such property has not received final action by the value adjustment board.

History.—s. 156, ch. 85-342; s. 163, ch. 91-112.