



Flagler County Board of County Commissioners Agenda

October 9, 2017 • 9:00 a.m.

Government Services Building 2, Board Chambers, 1769 E. Moody Blvd., Bunnell, FL 32110

1. Pledge to the Flag and Moment of Silence
2. Chair Comments
3. Consideration of a Resolution Ordering the Extension of 2017 County Tax Rolls as Provided by Section 197.323, Florida Statutes.
4. Adjournment

Section 286.0105, Florida Statutes states that if a person decides to appeal any decision made by a board agency, or commission with respect to any matter considered at a meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

**FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS
SPECIAL AGENDA – ITEM # 3**

SUBJECT: Consideration of a Resolution Ordering the Extension of 2017 County Tax Rolls as Provided by Section 197.323, Florida Statutes.

DATE OF MEETING: October 9, 2017

OVERVIEW/SUMMARY: Section 197.323, Florida Statutes, permits the County Commission, upon request by the Tax Collector and by majority vote, to order the tax roll to be extended prior to completion of Value Adjustment Board hearings. Flagler County has elected to extend the tax rolls through this process each year since 2006. In the present case, the Tax Collector has again requested that the Board extend the tax roll prior to the completion of the Value Adjustment Board Hearings.

Typically, the Board considers this matter at its first meeting in October. However, the impact of Hurricane Irma on Beverly Beach delayed the municipality's finalization of millage rates through the required statutory procedures until October 6th, after the County Commission's first regular meeting of October. Waiting until the County Commission's second October meeting would make it logistically difficult to get the tax bills printed and ready to be mailed by November 1st. By voting to extend the tax roll, the Property Appraiser and Tax Collector will be able to proceed to mail out the tax notices in a timely manner.

FUNDING INFORMATION: None

DEPT./CONTACT/PHONE: Suzanne Johnston, Flagler County Tax Collector (386) 313-4160
Albert J. Hadeed, County Attorney (386) 313-4005

RECOMMENDATIONS: Request the Board approve the Resolution extending the tax roll and authorizes the Tax Collector and the Property Appraiser to take all the steps necessary to send the tax bills out in a timely manner.

ATTACHMENTS:

1. Resolution
2. Florida Statutes Section 197.323



Craig M. Coffey, County Administrator



Date

RESOLUTION NO. 2017 - ____

A RESOLUTION OF THE FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS ORDERING THE EXTENSION OF THE TAX ROLLS FOR 2017, DIRECTING THE VALUE ADJUSTMENT BOARD, THE PROPERTY APPRAISER AND TAX COLLECTOR TO TAKE ALL STEPS NECESSARY TO ISSUE TAX NOTICES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Value Adjustment Board has not completed its hearings on petitions filed for changes to valuations and exemptions; and

WHEREAS, it is necessary to mail out tax bills so that operating funds can be received by the County, School Board and other entities; and

WHEREAS, Section 197.323, Florida Statutes, permits the Board of County Commissioners, by majority vote, upon request by the Tax Collector, to order the extension of the tax roll prior to completion of the Value Adjustment Board hearings so that the tax bills can be mailed out; and

WHEREAS, the Tax Collector has made such a request to the Board of County Commissioners and the Board desires to accommodate this request.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Flagler County, Florida:

1. The Board of County Commissioners hereby orders that the 2017 tax roll be extended as permitted by Section 197.323, Florida Statutes, and officially requests that the Value Adjustment Board, the Tax Collector and Property Appraiser take all other steps necessary for tax bills to be issued as expeditiously as administratively possible.
2. Alternatively, if the petitioners' hearings are concluded by the Special Master and the Value Adjustment Board in a timely manner which would permit an earlier issuance of tax notices without extending the tax roll, that such action be immediately taken--it being the intent of the Commission to issue the tax notices in the shortest possible time frame.

This Resolution shall become effective upon adoption and approval.

ADOPTED and APPROVED this 9th day of October, 2017, by the Board of County Commissioners, Flagler County, Florida.

**FLAGLER COUNTY BOARD
OF COUNTY COMMISSIONERS**

ATTEST:

Tom Bexley,
Clerk of Circuit Court & Comptroller

Nate McLaughlin, Chair

APPROVED AS TO FORM:

Al Hadeed, County Attorney

Attachment 2

Select Year:

The 2015 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.

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