

**SUMTER COUNTY BOARD OF COMMISSIONERS  
EXECUTIVE SUMMARY**

**SUBJECT:** Extension of Tax Roll

**REQUESTED ACTION:** Extend tax roll pursuant to s. 197.323, Fla. Stat. to allow completion of Value Adjustment Board hearings

Work Session (Report Only)    **DATE OF MEETING:** 6/28/2011  
 Regular Meeting                       Special Meeting

**CONTRACT:**  N/A

Effective Date: \_\_\_\_\_

Managing Division / Dept: \_\_\_\_\_

Vendor/Entity: \_\_\_\_\_

Termination Date: \_\_\_\_\_

**BUDGET IMPACT:** N/A

Annual

Capital

N/A

**FUNDING SOURCE:** \_\_\_\_\_

**EXPENDITURE ACCOUNT:** \_\_\_\_\_

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**HISTORY/FACTS/ISSUES:**

To allow ample time to complete the 2011 Value Adjustment Board cycle, it is necessary to request an extension of the tax roll pursuant to Fla. Stat. s. 197.323 (copy attached).

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# MEMO

To: Board of County Commissioners

From: Tom Swain, Tax Collector

Date: June 8, 2011

Re: 2011 Tax Roll

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Due to the schedule of the 2011 Sumter County Value Adjustment Board, I respectfully request that the Board of County Commissioners pursuant to section 197.323, Florida Statutes, order the 2011 tax roll to be extended and that the Property Appraiser undertake all actions required so that the tax bills may be mailed by November 1<sup>st</sup>, 2011.

A handwritten signature in black ink, appearing to read "Tom Swain", is written in a cursive style. The signature is located in the lower right quadrant of the page.

Select Year: 2010 

## The 2010 Florida Statutes(including Special Session A)

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[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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## The 2010 Florida Statutes (including Special Session A)

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[Title XIV](#)  
TAXATION AND FINANCE

[Chapter 193](#)  
ASSESSMENTS

[View Entire Chapter](#)

### **193.122 Certificates of value adjustment board and property appraiser; extensions on the assessment rolls.—**

(1) The value adjustment board shall certify each assessment roll upon order of the board of county commissioners pursuant to s. [197.323](#), if applicable, and again after all hearings required by s. [194.032](#) have been held. These certificates shall be attached to each roll as required by the Department of Revenue.

(2) After the first certification of the tax rolls by the value adjustment board, the property appraiser shall make all required extensions on the rolls to show the tax attributable to all taxable property. Upon completion of these extensions, and upon satisfying himself or herself that all property is properly taxed, the property appraiser shall certify the tax rolls and shall within 1 week thereafter publish notice of the date and fact of extension and certification in a periodical meeting the requirements of s. [50.011](#) and publicly display a notice of the date of certification in the office of the property appraiser. The property appraiser shall also supply notice of the date of the certification to any taxpayer who requests one in writing. These certificates and notices shall be made in the form required by the department and shall be attached to each roll as required by the department by regulation.

(3) When the tax rolls have been extended pursuant to s. [197.323](#), the second certification of the value adjustment board shall reflect all changes made by the board together with any adjustments or changes made by the property appraiser. Upon such certification, the property appraiser shall recertify the tax rolls with all changes to the collector and shall provide public notice of the date and fact of recertification pursuant to subsection (2).

(4) An appeal of a value adjustment board decision pursuant to s. [194.036\(1\)\(a\)](#) or (b) by the property appraiser shall be filed prior to extension of the tax roll under subsection (2) or, if the roll was extended pursuant to s. [197.323](#), within 30 days of recertification under subsection (3). The roll may be certified by the property appraiser prior to an appeal being filed pursuant to s. [194.036\(1\)\(c\)](#), but such appeal shall be filed within 20 days after receipt of the decision of the department relative to further judicial proceedings.

(5) The department shall promulgate regulations to ensure that copies of the tax rolls are distributed to the appropriate officials and maintained as part of their records for as long as is necessary to provide for the orderly collection of taxes. Such regulations shall also provide for the maintenance of the necessary permanent copies of such rolls.

(6) The property appraiser may extend millage as required in subsection (2) against the assessment roll and certify it to the tax collector even though there are parcels subject to judicial or administrative review pursuant to s. [194.036\(1\)](#). Such parcels shall be certified and have taxes extended against them in accordance with the decisions of the value adjustment board or the property appraiser's valuation if

the roll has been extended pursuant to s. 197.323, except that payment of such taxes by the taxpayer shall not preclude the taxpayer from being required to pay additional taxes in accordance with final judicial determination of an appeal filed pursuant to s. 194.036(1).

(7) Each assessment roll shall be submitted to the executive director of the department in the manner and form prescribed by the department within 1 week after extension and certification to the tax collector and again after recertification to the tax collector, if applicable. When the provisions of s. 193.1145 are exercised, the requirements of this subsection shall apply upon extension pursuant to s. 193.1145(3)(a) and again upon reconciliation pursuant to s. 193.1145(8)(a).

History.—s. 18, ch. 70-243; s. 1, ch. 71-371; s. 9, ch. 73-172; s. 4, ch. 74-234; s. 2, ch. 76-133; s. 5, ch. 76-234; s. 1, ch. 77-174; s. 14, ch. 82-226; s. 2, ch. 82-388; ss. 3, 26, ch. 83-204; s. 55, ch. 83-217; ss. 208, 221, ch. 85-342; s. 141, ch. 91-112; s. 976, ch. 95-147.

Note.—Consolidation of provisions of former ss. 193.401-193.421.