

**SEMINOLE COUNTY GOVERNMENT  
AGENDA MEMORANDUM**

**SUBJECT:** Extension of the Seminole County 2003 Tax Roll

**DEPARTMENT:** County Manager      **DIVISION:** \_\_\_\_\_

**AUTHORIZED BY:** J. Kevin Grace      **CONTACT:** J. Kevin Grace      **EXT.** 7211

<b>Agenda Date</b> <u>9/23/03</u> <b>Regular</b> <input type="checkbox"/> <b>Consent</b> <input checked="" type="checkbox"/> <b>Work Session</b> <input type="checkbox"/> <b>Briefing</b> <input type="checkbox"/>
<b>Public Hearing – 1:30</b> <input type="checkbox"/> <b>Public Hearing – 7:00</b> <input type="checkbox"/>

**MOTION/RECOMMENDATION:**

Authorize the extension of the Seminole County 2003 tax roll.

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**BACKGROUND:**

See attached memorandums from Ray Valdes, Seminole County Tax Collector and Bill Suber, Property Appraiser, dated September 8, 2003.

Attachments

<b>Reviewed by:</b>
<b>Co Atty:</b> _____
<b>DFS:</b> _____
<b>Other:</b> _____
<b>DCM:</b> _____
<b>CM:</b> <u>JKG</u>
<b>File No.</b> <u>CCM01</u>



**RAY VALDES**  
**SEMINOLE COUNTY TAX COLLECTOR**

P. O. Box 630 • Sanford, Florida, 32772-0630 • 407-665-1000 • [www.seminoletax.org](http://www.seminoletax.org)

**MEMORANDUM**

**TO:** Honorable Daryl McLain, Chairman  
Board of Seminole County Commissioners

**FROM:** Ray Valdes

**DATE:** September 8, 2003

**RE:** Florida Statute 197.323

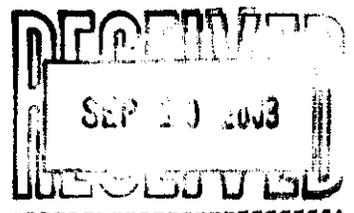
The Seminole County Tax Collector has been advised today by the Seminole County Property Appraiser, that the 2003 Seminole County Value Adjustment Board will begin their hearings October 15<sup>th</sup> and may not complete their hearings until late October. This would delay the issuance of 2003 tax notices for Seminole County residents beyond November 1, 2003.

It is my understanding that the late completion of the 2003 VAB hearings is the only thing which will cause the Property Appraiser to delay his delivery of the 2003 extended ad valorem rolls to our office as required by F.S. 197.322 (3).

Under the provision of Florida Statute 197.323, the Seminole County Tax Collector hereby requests the **Board of County Commissioners order the 2003 tax roll to be extended** prior to the completion of the Value Adjustment Board hearings.

If you take this action **immediately**, we will still be able to have an orderly and timely continuation of the steps necessary to issue tax notices as of November 1, and remain in our normal collection cycle on your behalf. Our office will be able to handle any parcel for which tax liability is subsequently altered, as a result of the VAB hearings, by following our procedure used for correction of errors.

cc: Honorable Bill Suber, Property Appraiser  
Lynda Hedrick, Property Tax Manager





H. W. "BILL" SUBER, CFA, ASA  
SEMINOLE COUNTY PROPERTY APPRAISER  
SEMINOLE COUNTY SERVICES BUILDING  
1101 EAST FIRST STREET • SANFORD, FLORIDA 32771  
TELEPHONE (407) 665-7506 • FAX (407) 665-7924

MEMORANDUM

TO: Honorable Ray Valdes, Seminole County Tax Collector  
FROM: H. W. "Bill" Suber, CFA, ASA, Property Appraiser   
SUBJECT: Section 197.323, Florida Statutes  
"Extension of Roll During Adjustment Board Hearings"  
DATE: September 8, 2003

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The 2003 Seminole County Value Adjustment Board is holding hearings required under s.194.032, F. S. and their hearings will not commence until October 16, 2003.

It is therefore suggested that you consider exercising your option under s.197.323, F.S. and request the Board of County Commissioners to order the extension of the 2003 Seminole County Tax Rolls prior to the completion of the Value Adjustment Board hearings.

If the Board orders the extension of the tax rolls prior to completion of the VAB hearings, this office is in a position to deliver the 2003 extended ad valorem rolls to your office within one (1) week after final millage certification.

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