

# LEGISLATIVE FACT SHEET

DATE: 08/09/18

BT or RC No: N/A  
(Administration & City Council Bills)

SPONSOR: Tax Collector  
(Department/Division/Agency/Council Member)

Contact for all inquiries and presentations: \_\_\_\_\_

Provide Name: Loree L. French

Contact Number: 630-1817

Email Address: Lfrench@coj.net

PURPOSE: White Paper (Explain Why this legislation is necessary? Provide; Who, What, When, Where, How and the Impact.) Council Research will complete this form for Council introduced legislation and the Administration is responsible for all other legislation. (Minimum of 350 words - Maximum of 1 page.)

Pursuant to section 193.122, Florida Statutes, the Value Adjustment Board ("VAB") certifies the assessment rolls after all administrative hearings have been held as provided in section 194.032, Florida Statutes. The Property Appraiser then makes all required extensions on the rolls to show the taxes attributable to all taxable property and to reflect any changes in value made by the VAB as a result of the administrative hearings.

On or around October 2018, the VAB will begin conducting administrative hearings on property assessment challenges and on classification and exemption denials for the 2018 tax year. Those hearings will continue beyond November 1, 2018, and into the following year. Section 197.323, Florida Statutes, provides a process by which the Property Appraiser can extend the millage against the rolls and certify the tax rolls to the Tax Collector before all VAB hearings are completed. Pursuant to section 197.323, at the Tax Collector's request, City Council may order that the rolls be extended prior to completion of the hearings.

The Tax Collector sent a letter to the Council President requesting that the Council take such action. A copy of the letter is attached to the ordinance as Exhibit 1. Directing the Property Appraiser to extend the millage against the assessment rolls and certify same to the Tax Collector will enable the Tax Collector to issue timely tax notices.

APPROPRIATION: Total Amount Appropriated N/A as follows:  
 List the source name and provide Object and Subobject Numbers for each category listed below:

(Name of Fund as it will appear in title of legislation)

Name of Federal Funding Source(s)	From: _____	Amount: _____
	To: _____	Amount: _____
Name of State Funding Source(s)	From: _____	Amount: _____
	To: _____	Amount: _____
Name of City of Jacksonville Funding Source(s)	From: _____	Amount: _____
	To: _____	Amount: _____
Name of In-Kind Contribution(s)	From: _____	Amount: _____
	To: _____	Amount: _____
Name & Number of Bond Account(s)	From: _____	Amount: _____
	To: _____	Amount: _____

**PLAIN LANGUAGE OF APPROPRIATION / FINANCIAL IMPACT / OTHER:**

Explain: Where are the funds coming from, going to, how will the funds be used? Does the funding require a match? Is the funding for a specific time frame? Will there be an ongoing maintenance? ... and staffing obligation? Per Chapters 122 & 106 regarding funding of anticipated post-construction operation costs.

(Minimum of 350 words - Maximum of 1 page.)

N/A-No appropriations/no financial impact

**ACTION ITEMS:** Purpose / Check List. If "Yes" please provide detail by attaching justification, and code provisions for each.

**ACTION ITEMS:**

Emergency?  Yes  No

Justification of Emergency: If yes, explanation must include detailed nature of emergency.

Federal or State Mandate?  Yes  No

Explanation: If yes, explanation must include detailed nature of mandate including Statute or Provision.

Fiscal Year Carryover?

Note: If yes, note must include explanation of all-year subfund carryover language.

CIP Amendment?

Attachment: If yes, attach appropriate CIP form(s). Include justification for mid-year amendment.

Contract / Agreement Approval?

Attachment & Explanation: If yes, attach the Contract / Agreement and name of Department (and contact name) that will provide oversight. Indicate if negotiations are on-going and with whom. Has OGC reviewed / drafted?

Related RC/BT?

Attachment: If yes, attach appropriate RC/BT form(s).

Waiver of Code?

Code Reference: If yes, identify code section(s) in box below and provide detailed explanation (including impacts) within white paper.

Code Exception?

Code Reference: If yes, identify code in box below and provide detailed explanation (including impacts) within white paper.

Related Enacted Ordinances?

Code Reference: If yes, identify related code section(s) and ordinance reference number in the box below and provide detailed explanation and any changes necessary within white paper.

**ACTION ITEMS CONTINUED: Purpose / Check List. If "Yes" please provide detail by attaching justification, and code provisions for each.**

**ACTION ITEMS:**      **Yes**      **No**  
Continuation of Grant?

Explanation: How will the funds be used? Does the funding require a match? Is the funding for a specific time frame and/or multi-year? If multi-year, note year of grant? Are there long-term implications for the General Fund?

Surplus Property Certification?

Attachment: If yes, attach appropriate form(s).

Reporting  
Requirements?

Explanation: List agencies (including City Council / Auditor) to receive reports and frequency of reports, including when reports are due. Provide Department (include contact name and telephone number) responsible for generating

Division Chief: \_\_\_\_\_  
(signature)

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

Prepared By: \_\_\_\_\_  
(signature)

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

**ADMINISTRATIVE TRANSMITTAL**

To: MBRC, c/o Roselyn Chall, Budget Office, St. James Suite 325

Thru:

\_\_\_\_\_  
(Name, Job Title, Department)

Phone: \_\_\_\_\_

E-mail: \_\_\_\_\_

From:

\_\_\_\_\_  
Initiating Department Representative (Name, Job Title, Department)

Phone: \_\_\_\_\_

E-mail: \_\_\_\_\_

Primary

Contact:

\_\_\_\_\_  
(Name, Job Title, Department)

Phone: \_\_\_\_\_

E-mail: \_\_\_\_\_

CC:

Jordan Elsbury, Director of Intergovernmental Affairs, Office of the Mayor  
904-630-1825 E-mail: Jelsbury@coj.net

**COUNCIL MEMBER / INDEPENDENT AGENCY / CONSTITUTIONAL OFFICER TRANSMITTAL**

To:

Peggy Sidman, Office of General Counsel, St. James Suite 480

Phone: 904-630-4647

E-mail: psidman@coj.net

From:

Loree L. French, Office of General Counsel

\_\_\_\_\_  
Initiating Council Member / Independent Agency / Constitutional Officer

Phone: 630-1817

E-mail: Lfrench@coj.net

Primary

Contact:

Loree L. French, Office of General Counsel

\_\_\_\_\_  
(Name, Job Title, Department)

Phone: 630-1817

E-mail: Lfrench@coj.net

CC:

Jordan Elsbury, Director of Intergovernmental Affairs, Office of the Mayor  
904-630-1825 E-mail: Jelsbury@coj.net

Legislation from Independent Agencies requires a resolution from the Independent Agency Board approving the legislation.

Independent Agency Action Item:

Yes

No

Boards Action / Resolution?

Attachment: If yes, attach appropriate documentation. If no, when is board action scheduled?

**FACT SHEET IS REQUIRED BEFORE LEGISLATION IS INTRODUCED**