

RESOLUTION No. N/A

**A RESOLUTION OF TAYLOR COUNTY, FLORIDA,  
PROVIDING FOR THE EXTENSION OF THE 2023  
ASSESSMENT ROLLS PURSUANT TO SECTIONS  
197.323 AND 193.122, FLORIDA STATUTES; AND  
PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Pursuant to section 197.323, Florida Statutes, the Board of County Commissioners may, upon request by the tax collector and by majority vote, order the assessment rolls to be extended prior to completion of value adjustment board hearings, if completion thereof would otherwise be the only cause for delay in the issuance of tax notices beyond November 1; and

**WHEREAS**, Section 193.122, Florida Statutes sets forth provisions for the certification of the assessment rolls and directs the value adjustment board to certify each assessment roll upon order of the Board of County Commissioners; and

**WHEREAS**, The completion of the Taylor County Value Adjustment Board hearings for the 2023 tax year will delay issuance of tax notices beyond November 1; and

**WHEREAS**, a delay in the issuance of tax notices may result in a disruption to the operations of the Taylor County Taxing Authorities.

**NOW THEREFORE, BE IT RESOLVED THAT** pursuant to the provisions of section 197.323, Florida Statutes, and section 193.122, Florida Statutes, the Board of County Commissioners, by majority vote, orders the 2023 assessment rolls to be extended prior to the completion of the Value Adjustment Board hearings and again after conclusion of all hearings.

**DULY PASSED AND ADOPTED** by the Taylor County Board of County Commissioners this 7<sup>th</sup> day of Aug., 2023.

ATTEST:

Taylor County BCC:

Salina Gubas for  
Gary Knowles  
Taylor County Clerk of Court



Jamie English  
Jamie English  
Chairman