

RESOLUTION NO. 19-73

RESOLUTION DIRECTING THE PROPERTY APPRAISER TO EXTEND THE TAX ROLLS AND DELIVER THEM TO THE TAX COLLECTOR ON OR PRIOR TO OCTOBER 4, 2019, TO ENABLE THE TAX COLLECTOR TO TIMELY MAIL 2019 AD VALOREM TAX BILLS.

WHEREAS, the Tax Collector is directed to mail the 2019 tax bills on or about October 31, 2019; and

WHEREAS, the tax bills cannot be printed until the Tax Collector receives the extended tax rolls from the Property Appraiser; and

WHEREAS, absent special direction from the Board of County Commissioners (Board), the Property Appraiser cannot extend the tax rolls until the Value Adjustment Board (VAB) has completed its hearings and certified the rolls to the Property Appraiser; and

WHEREAS, the VAB cannot complete its hearings until some date well after the October 4, 2019 date by which time the Tax Collector must receive the extended rolls to timely complete the publication of the tax bills, and the delay in completion of the hearings appears to be the sole reason the tax bills would not be timely published; and

WHEREAS, Section 197.323, Florida Statutes (2019), states in pertinent part that the Board may “upon request of 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;” and

WHEREAS, the Tax Collector has requested that the Board employ this procedure by a written request directed to the Chairman of the Board, a copy of which is attached hereto.

NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF COUNTY COMMISSIONERS in a meeting duly assembled on this 24th day of September, 2019, adopted the following:

1. Pursuant to this Resolution, the Property Appraiser of Pinellas County, Florida, is hereby directed to extend the tax rolls for the 2019 real property ad valorem taxes and the 2019 tangible personal property ad valorem taxes, and deliver the extended rolls to the Tax Collector of Pinellas County, Florida, on or before October 4, 2019, upon authority of Section 197.323, Florida Statutes (2019).

2. This Resolution shall take effect upon its adoption, and the Clerk of the Circuit Court is hereby directed to deliver a copy of this resolution to the Property Appraiser immediately upon its adoption.

Commissioner Gerard offered the foregoing resolution and moved its adoption, which was seconded by Commissioner Eggers and upon roll call the vote was:

Ayes: 7 Seel, Gerard, Eggers, Justice, Long, Peters, and Welch

Nays: 0

Absent and not voting: 0

Attachment

APPROVED AS TO FORM

By: Jason Ester
Jason Ester
Senior Assistant County Attorney

Charles W. Thomas
pinellas county tax collector

August 15, 2019

Honorable Commissioner Karen Williams Seel, Chair
Board of County Commissioners
315 Court Street
Clearwater, FL 33756

Re: Early Extension of 2019 Tax Rolls Pursuant to Section 197.323, Florida Statutes

Dear Commissioner Seel:

Pursuant to section 197.323, Florida Statutes, I am requesting that the Board of County Commissioners adopt a resolution directing the Property Appraiser of Pinellas County, Florida to extend the tax rolls for the:

- 2019 Real property ad valorem taxes
- 2019 Tangible personal property ad valorem taxes

We also request that the Property Appraiser deliver the extended rolls to the Tax Collector of Pinellas County, Florida, on or before October 4, 2019. Because of the statutory requirements for scheduling the Value Adjustment Board hearings, it is likely that the Property Appraiser will not be able to provide a "final" certification of the tax rolls by October 4, 2019.

My office must have the tax roll by October 4, 2019 allowing us ample time to deliver the tax roll information to our vendor for printing, etc., and to allow for a timely mailing of the 2019 ad valorem tax bills. We are scheduled to mail these bills on or about October 31, 2019.

Thank you for your consideration of this request.

Sincerely,



Charles W. Thomas, CFC
Pinellas County Tax Collector

CWT/tlm

c.: Honorable Mike Twitty, Property Appraiser
Jason Ester, Sr. Assistant County Attorney

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Pinellas County Tax Collector I Tax Administration
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