ADAM ROSS
Pinellas County Tax Collector

RECEIVED
JUL 30 2026
By the Clerk
Board of County Commissioners
Pinellas County, Fl

Memorandum

To: The Honorable Chairman and Members of the Board of County Commissioners

From: Adam Ross, Pinellas County Tax Collector

Date: 07/21/2026

Subject: 2025 Tax Roll Recapitulation

In accordance with *Florida Statute* 197.492, enclosed is the DR-505, Report of Discounts, Errors, Double Assessments, and Insolvencies with the Tax Collector Recapitulation for the 2025 Tax Roll. A detailed listing of the tax roll corrections, certified to us by the Property Appraiser, is provided in electronic format.

Sincerely,

Adam Ross

Adam Ross
Pinellas County Tax Collector

FLORIDA DEPARTMENT OF REVENUE

REPORT OF ERRORS AND INSOLVENCIES

Section 197.492, Florida Statutes

DR-505
R. 01/25
Rule 12D-16.002,
F.A.C. Page 1 of 2
Effective 04/25

Certified to the Board of County Commissioners by Adam Ross, Tax Collector for Pinellas County, Florida.

Discounts, errors, double assessments, insolvencies, federal bankruptcies, properties in which taxes are below the minimum tax bill under s. 197.212, F.S., and properties assigned to the list of lands available for taxes and exemptions are the only reasons for not collecting personal property taxes. Do not list any personal property tax item unless it is uncollectible. Do not take credit for items which are expected to be collected and remitted later.

Before submitting this list to the board of county commissioners, the tax collector must fill out and sign the certificate at the end of this form as the last page of the report and recapitulate the amount of all taxes that will be credited.

Name of Assessed	Account/ Property ID #	Assessed Value Deleted from Roll	Exempt Value Deleted from Roll	Millage/District Code	Tax Increase	Tax Decrease	Correction #	Litigation/ Insolvent	Reason/ Status
See attached									

{table continues as long as needed}

District Type	District Code	District Name	Increase	Decrease	Net
See attached					

	Increase	Decrease	Net
Correction Totals			5,145,078.10
Total Insolvent			3,022.91
Total Litigation			385,093.41
Grand Totals			5,536,194.42

INSTRUCTIONS

To Tax Collectors:

1. Use this for the last sheet on your report of discounts, errors, double assessments, and insolvencies.
2. Do not list any item without showing the reason for reduction in the right-hand column.
3. As much as possible, group together all items coming under one heading. For instance, place all errors under one heading, all double assessments under another, and exemptions under another heading.
4. For exemptions, specify whether widow, veteran, homestead, disability, or other specified exemption.

Tax Collector Recapitulation

I, Adam Ross, Tax Collector of Pinellas County, Florida, certify this is a report of all discounts, errors, double assessments, insolvencies, federal bankruptcies, properties in which taxes are below the minimum tax bill, and properties assigned to the list of lands available for taxes on the assessment roll for 2025 ; that the discounts were actually earned for the month as shown; that the attached list shows all errors and double assessments as the property appraiser certified; that I have allowed no exemptions, other than those the attached list shows as certified by the property appraiser; that each item marked insolvent on the attached list is in fact insolvent and, although I have made a diligent search, I have been unable to find the tangible personal property to levy on to enforce the payment of the tax; and that I have not collected any of the items on the attached list.

I am entitled to credit against the 2025 assessment roll on the following amounts:

Discounts	95,129,975.73
Errors	5,091,658.38
Double Assessments	46,535.49
Insolvencies	3,022.91
Federal Bankruptcies	385,093.41
Properties in which taxes are below the minimum tax bill	6,884.23
Properties assigned to the list of lands available for taxes	
Total	100,663,170.15

Adam Ross
Signature, Tax Collector

Pinellas
County

06/11/2026
Date