

RESOLUTION NO. 16-_____

RESOLUTION DIRECTING THE PROPERTY APPRAISER
TO EXTEND THE TAX ROLLS AND DELIVER THEM TO
THE TAX COLLECTOR ON OR PRIOR TO
OCTOBER 7, 2016, TO ENABLE THE TAX COLLECTOR
TO TIMELY MAIL 2016 AD VALOREM TAX BILLS.

WHEREAS, the Tax Collector is directed to mail the 2016 tax bills on or about November 1, 2016; 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, the Property Appraiser cannot extend the tax rolls until the Value Adjustment Board has completed its hearings and certified the rolls to the Property Appraiser; and

WHEREAS, the Value Adjustment Board cannot complete its hearings until some date well after the October 7, 2016 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 (2016), states in pertinent part that the Board of County Commissioners 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 of County Commissioners, a copy of which is attached hereto.

NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF COUNTY COMMISSIONERS in a meeting duly-assembled this 14th day of September 2016, adopted the following:

Section 1. Pursuant to this Resolution, the Property Appraiser of Pinellas County, Florida, is hereby directed to extend the Tax Rolls for the 2016 real property ad valorem taxes and the 2016 tangible personal property ad valorem taxes, and deliver the extended rolls to the Tax Collector of Pinellas County, Florida, on or before October 7, 2016, upon authority of Section 197.323, Florida Statutes (2016).

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

Ayes: _____

Nays: _____

Absent and not voting: _____

Attachment


OFFICE OF COUNTY ATTORNEY
Approved as to Form

ADMINISTRATION

☒ **MAIN OFFICE**
Phone (727) 464-3292

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Clearwater, FL 33756-5165

PO Box 3176
Seminole, FL 33775-3176



August 15, 2016

Honorable Commissioner Charlie Justice, Chair
Board of County Commissioners
315 Court Street
Clearwater, FL 33756

Re: Early Extension of 2016 Tax Rolls Pursuant to Section 197.323, Florida Statutes

Dear Commissioner Justice:

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:

- 2016 Real property ad valorem taxes
- 2016 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 7, 2016. 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 7, 2016.

My office must have the tax roll by October 7, 2016 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 2016 ad valorem tax bills. We are scheduled to mail these bills on October 31, 2016.

Thank you for your consideration of this request.

Sincerely,

Diane Nelson, CFC
Tax Collector, Pinellas County

DN/sjb

c.: Honorable Pam Dubov, Property Appraiser
Jason Ester, Sr. Assistant County Attorney