

RESOLUTION NO. 17-____

RESOLUTION DIRECTING THE PROPERTY APPRAISER TO EXTEND THE TAX ROLLS AND DELIVER THEM TO THE TAX COLLECTOR ON OR PRIOR TO OCTOBER 6, 2017, TO ENABLE THE TAX COLLECTOR TO TIMELY MAIL 2017 AD VALOREM TAX BILLS.

WHEREAS, the Tax Collector is directed to mail the 2017 Tax Bills on or about October 31, 2017; 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 6, 2017, 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 (2017), 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 on this ___ day of _____, 2017, 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 2017 real property ad valorem taxes and the 2017 tangible personal property ad valorem taxes, and deliver the extended rolls to the Tax Collector of Pinellas County, Florida, on or before October 6, 2017, upon authority of section 197.323, Florida Statutes (2017).

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