

RESOLUTION NO. 25- 121

RESOLUTION DIRECTING THE PROPERTY APPRAISER
TO EXTEND THE TAX ROLLS AND DELIVER THEM TO
THE TAX COLLECTOR ON OR PRIOR TO OCTOBER 3,
2025, TO ENABLE THE TAX COLLECTOR TO TIMELY
MAIL 2025 AD VALOREM TAX BILLS.

WHEREAS, the Tax Collector is directed to mail the 2025 tax bills on or about October 31, 2025; 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 tax rolls to the Property Appraiser; and

WHEREAS, the Value Adjustment Board cannot complete its hearings until some date well after the October 3, 2025 date by which time the Tax Collector must receive the extended tax 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, 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 of County Commissioners employ this procedure by a written request directed to the Chair of that Board, a copy of which is attached hereto as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF COUNTY COMMISSIONERS in a meeting duly-assembled on this 18th day of September, 2025, 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 2025 real property ad valorem taxes and the 2025 tangible personal property ad valorem taxes, and deliver the extended rolls to the Tax Collector of Pinellas County, Florida, on or before October 3, 2025, upon authority of Section 197.323, Florida Statutes.

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

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

Ayes: Scott, Eggers, Flowers, Latvala, Nowicki, and Scherer.

Nays: None.

Absent and not voting: Peters.

PCAO 535232

Attachment

APPROVED AS TO FORM
By: Jason C. Ester
Office of the County Attorney



August 26, 2025

Honorable Commissioner Brian Scott, Chair
Board of County Commissioners
315 Court Street
Clearwater, FL 33756

Re: Early Extension of 2025 Tax Rolls Pursuant to Section 197.323, Florida Statutes

Dear Commissioner Scott:

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

- 2025 Real Property Ad Valorem Taxes
- 2025 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 6, 2025. 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 3, 2025.

My office must have the tax roll by October 3, 2025 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 2025 Ad Valorem Tax bills. We are scheduled to mail these bills on or about October 31, 2025.

Thank you for your consideration of this request.

Sincerely,

A handwritten signature in blue ink, appearing to read "Adam Ross".

Adam Ross,
Pinellas County Tax Collector

AR/DM/dls

cc: Honorable Mike Twitty, Property Appraiser
Jason Ester, Managing Assistant County Attorney

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