



Pinellas County

Legislation Details (With Text)

File #: 19-1513A **Version:** 1

Type: County Attorney Item **Status:** Passed

File created: 8/22/2019 **In control:** Tax Collector's Office

On agenda: 9/24/2019 **Final action:** 9/24/2019

Title: Resolution approving the early extension of the 2019 tax rolls.

Sponsors:

Indexes:

Code sections:

Attachments: 1. Adopted RES 19-73, 2. Resolution extending the 2019 tax rolls

Date	Ver.	Action By	Action	Result
9/24/2019	1	Board of County Commissioners	approved	Pass

Subject:

Resolution approving the early extension of the 2019 tax rolls.

Recommended Action:

Adoption of a resolution approving the early extension of the 2019 tax rolls, pursuant to Section 197.323, Florida Statutes, directing the Property Appraiser to complete and deliver the extended rolls to the Tax Collector on or before October 4, 2019, and directing the Clerk of the Circuit Court and Comptroller to deliver the resolution to the Property Appraiser.

Strategic Plan:

N/A

Summary:

Generally, the Tax Collector cannot print the tax bills until the tax rolls are certified by the Value Adjustment Board (VAB) to the Property Appraiser, and then the Property Appraiser's delivery of the certified tax rolls to the Tax Collector for collection. Unless the tax rolls are received by the Tax Collector on or before October 4, 2019, the Tax Collector will be unable to make the October 31, 2019 mailing date for the bills, a date upon which all the taxing authorities in the County depend. This year, the VAB will not be able to conclude its hearings in time for the Tax Collector to timely print and mail the tax bills because of the legal requirements affecting the timing of the VAB hearings. Therefore, the Tax Collector has requested that the Board of County Commissioners (Board), by majority vote, direct the Property Appraiser to extend the tax rolls on an interim basis to enable the Tax Collector to timely print and mail the bills. A copy of the letter requesting this action is attached to the proposed resolution. Any corrections required to be made because of actions of the VAB are addressed in the statutes and easily handled without the necessity of seeking permission from the Department of Revenue. The Tax Collector has requested that the Board take this action, and I concur; the Property Appraiser has no objection to the adoption of the resolution.

Background Information:

N/A

Fiscal Impact:

N/A

Staff Member Responsible:

Jewel White, County Attorney

Jason C. Ester, Senior Assistant County Attorney

Partners:

The Honorable Ken Burke, Clerk of the Circuit Court and Comptroller

The Honorable Charles W. Thomas, Tax Collector

The Honorable Mark Twitty, Property Appraiser

Attachments:

Proposed resolution.