



# Pinellas County

## Staff Report

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File #: 22-0164A, Version: 1

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### **Subject:**

Resolution approving the delegation of the Board of County Commissioner's duties to make the delinquent tax advertisements.

### **Recommended Action:**

Adopt a resolution approving any duty the Board of County Commissioners has to make delinquent tax notices pursuant to Section 197.402, Florida Statutes, directing the Tax Collector to take all required actions to effectuate delinquent tax advertisements, and directing the Clerk to deliver the resolution to the Tax Collector.

### **Strategic Plan:**

N/A

### **Summary:**

Until this year, the Board of County Commissioners (Board) was statutorily required to select the newspaper in which the Tax Collector advertised for delinquent personal and real property taxes. Section 197.402 previously stated, "if advertisements are required, the [Board] shall select the newspaper as provided in Chapter 50." This was amended last year to read, "if advertisements are required, the [Board] shall make such notice as provided in Chapter 50." The Tax Collector is still required to prepare the content of the advertisements and pay the costs of the advertisements. The form of the advertisements is otherwise prescribed by the Department of Revenue. Therefore, the Tax Collector has requested that the Board, by majority vote, direct the Tax Collector to take any and all such action as may be required to act on the Board's behalf in making these required notices. The Tax Collector has requested that the Board take this action, and I concur.

### **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

### **Attachments:**

Resolution.