



Pinellas County

Staff Report

File #: 18-1384A, **Version:** 1

Subject:

Resolution approving the early extension of the 2018 tax rolls.

Recommended Action:

Adopt the proposed resolution approving early extension of the 2018 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 5, 2018, and directing the Clerk of the Circuit Court and Comptroller to deliver the adopted 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, at which time the Property Appraiser delivers the certified tax rolls to the Tax Collector for collection. Unless the rolls are received by the Tax Collector on or before October 5, 2018, the Tax Collector will be unable to make the October 31, 2018 mailing date for the bills, a date upon which all the taxing authorities in the County depend. This year, the VAB will be unable to conclude its hearings in time for the Tax Collector to timely print and mail the tax bills due to 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 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 included with the 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 proposed 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