



Pinellas County

Staff Report

File #: 21-1649A, Version: 1

Subject:

Resolution approving early extension of 2021 tax rolls.

Recommended Action:

Adopt the resolution approving early extension of 2021 tax rolls, pursuant to Section 197.323, Florida Statutes, directing the Property Appraiser to complete and deliver the extended tax rolls to the Tax Collector on or before October 8, 2021, and directing the Clerk 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 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 8, 2021, the Tax Collector will be unable to make the October 29, 2021 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 tax bills. A copy of the letter requesting this action is included in the resolution as Exhibit A. 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:

None.

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 Mike Twitty, Property Appraiser

Attachments:

Resolution approving early extension of 2021 tax rolls.