

COMMISSION AGENDA:

9.10.15 #36

TO: The Honorable Chairman and Members of the  
Board of County Commissioners

FROM: James L. Bennett, County Attorney *JLB*

SUBJECT: Recommendation to Adopt a Resolution Approving Early Extension of Tax Roll

DISTRIBUTION: The Honorable Ken Burke, Clerk of the Circuit Court and Comptroller  
The Honorable Pam Dubov, Property Appraiser  
The Honorable Diane Nelson, Tax Collector  
Lori Dombrowski, Deputy Tax Collector  
William C. Falkner, Senior Assistant County Attorney  
Robin Ferguson, Tax Manager  
Mark S. Woodard, County Administrator

DATE: September 10, 2015

**RECOMMENDATION:** I RECOMMEND THAT THE BOARD OF COUNTY COMMISSIONERS ADOPT THE ATTACHED RESOLUTION APPROVING EARLY EXTENSION OF 2015 TAX ROLLS, PURSUANT TO §197.323, FLORIDA STATUTES, DIRECTING THE PROPERTY APPRAISER TO COMPLETE AND DELIVER THE EXTENDED ROLLS TO THE TAX COLLECTOR ON OR BEFORE OCTOBER 7, 2015, AND DIRECTING THE CLERK TO DELIVER THE RESOLUTION TO THE PROPERTY APPRAISER.

**DISCUSSION:** Generally, the Tax Collector cannot print the tax bills until the tax rolls are certified by the Value Adjustment Board (the "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 rolls are received by the Tax Collector on or before October 7, 2015, the Tax Collector will be unable to make the November 1, 2015 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, 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 that letter requesting this action is attached. 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.

JLB:WCF:elb

Attachments

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**ADMINISTRATION**

☒ **MAIN OFFICE**

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Seminole, FL 33775-3176



August 10, 2015

Honorable Commissioner John Morroni, Chair  
Board of County Commissioners  
315 Court Street  
Clearwater, FL 33756

Re: Early Extension of 2015 Tax Rolls Pursuant to Section 197.323, Florida Statutes

Dear Commissioner Morroni:

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

- 2015 Real property ad valorem taxes
- 2015 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 7, 2015. 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 7, 2015.

My office must have the tax roll by October 7, 2015 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 2015 ad valorem tax bills. We are scheduled to mail these bills on or about October 30, 2015.

Thank you for your consideration of this request.

Sincerely,

Diane Nelson, CFC  
Tax Collector, Pinellas County

DN/sjb

c.: Honorable Pam Dubov, Property Appraiser  
William C. Faulkner, Sr. Assistant County Attorney

RESOLUTION NO. 15-\_\_\_\_

RESOLUTION DIRECTING THE PROPERTY APPRAISER TO EXTEND THE TAX ROLLS AND DELIVER THEM TO THE TAX COLLECTOR ON OR PRIOR TO OCTOBER 7, 2015, TO ENABLE THE TAX COLLECTOR TO TIMELY MAIL 2015 AD VALOREM TAX BILLS.

WHEREAS, the Tax Collector is directed to mail the 2015 Tax Bills on or about November 1, 2015; 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 Rolls to the Property Appraiser; and

WHEREAS, the Value Adjustment Board cannot complete its hearings until some date well after the October 7, 2015 date by which time the Tax Collector must receive the extended 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 employ this procedure, by a written request directed to the Chairman of the Board of County Commissioners, a copy of which is attached hereto.

NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF COUNTY COMMISSIONERS in a meeting duly-assembled on this 10th day of September, 2015, 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 2015 real property ad valorem taxes and the 2015 tangible personal property ad valorem taxes, and deliver the extended rolls to the Tax Collector of Pinellas County, Florida, on or before October 7, 2015, upon authority of Section 197.323, Florida Statutes.

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

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

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

Absent and not voting: \_\_\_\_\_

APPROVED AS TO FORM  
OFFICE OF THE COUNTY ATTORNEY

  
\_\_\_\_\_  
Senior Assistant County Attorney

Attachment