



# Polk County

## Legislation Details (With Text)

**File #:** 22-690  
**Type:** Consent Agenda **Status:** Passed  
**File created:** 9/7/2022 **In control:** Board of County Commissioners  
**On agenda:** 9/20/2022 **Final action:** 9/20/2022  
**Title:** Approve the Extension of the Ad Valorem and Non-Ad Valorem Assessment Rolls Prior to Completion of Value Adjustment Board Hearings. (No fiscal impact)  
**Sponsors:**  
**Indexes:**  
**Code sections:**  
**Attachments:** 1. Letter from Tax Collector re VAB .pdf

Date	Ver.	Action By	Action	Result
9/20/2022	1	Board of County Commissioners	approved	Pass

### **SUBJECT**

Approve the Extension of the Ad Valorem and Non-Ad Valorem Assessment Rolls Prior to Completion of Value Adjustment Board Hearings. (No fiscal impact)

### **DESCRIPTION**

In accordance with Florida Statute 197.323, Joe G. Tedder, Tax Collector, has requested that the Board of County Commissioners order the ad valorem tax and non-ad valorem tax assessment rolls be extended prior to completion of the Value Adjustment Board hearings. This is permitted if completion thereof would otherwise be the only cause for a delay in the issuance of tax notices beyond November 1. For any parcel for which tax liability is subsequently altered as a result of board action, the tax collector is required to resolve the matter by following the same procedures used for correction of errors.

### **RECOMMENDATION**

Approve the extension.

### **FISCAL IMPACT**

No fiscal impact.

### **CONTACT INFORMATION**

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