



## JOE G. TEDDER, CFC, TAX COLLECTOR

Imperial Polk County & The State of Florida

September 2, 2025



The Honorable Rick Wilson  
Chairman, Polk County Board of County Commissioners  
Post Office Box 9005, Drawer BC01  
Bartow, Florida 33831-9005

**RE: VALUE ADJUSTMENT BOARD/DELIVERY OF AD VALOREM TAX ROLL  
AND NON-AD VALOREM ASSESSMENT ROLLS**

Dear Chairman Wilson:

It appears that the Value Adjustment Board hearings and decisions of the Special Master for the 2025 tax assessments will not be completed within the timeframe required to extend the tax roll on time.

If this deadline is not met, we will have a late tax roll resulting in tax notices being mailed after November 1, 2025, preventing all tax authorities we represent (including the Board of County Commissioners) from receiving their tax money on time.

I am, therefore, requesting the Board of County Commissioners order the roll to be extended prior to completion of the Value Adjustment Board hearings per Florida Statute 197.323. If any parcels are altered by the Value Adjustment Board, they can be corrected by Certificate of Correction.

Since this requires the majority vote of the Board of County Commissioners, please put this on your agenda no later than October 2, 2025, Board Meeting to consider this request. If you have questions or concerns, please contact me.

Sincerely,

Joe G. Tedder, CFC  
Tax Collector

cc: Bill Beasley, County Manager  
Todd Bond, Deputy County Manager  
Randy Mink, County Attorney  
The Honorable Neil Combee, Property Appraiser