

DESOTO COUNTY, FLORIDA

RESOLUTION NUMBER 2025-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, AUTHORIZING THE COUNTY TAX COLLECTOR NOT TO MAIL NOTICES TO A TAXPAYER WHEN THE AMOUNT OF TAXES SHOWN ON THE TAX NOTICE IS \$5.00 OR LESS, AND FURTHER INSTRUCTING THE PROPERTY APPRAISER NOT TO EXTEND THE TAX ROLL FOR ANY PARCEL FOR WHICH THE SUM OF AD VALOREM AND NON-AD VALOREM TAX AMOUNT WOULD BE \$5.00 OR LESS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 197.212, Florida Statutes provides that on the recommendation of a county tax collector, a board of county commissioners may adopt a resolution instructing the tax collector not to mail tax notices to a taxpayer when the amount of taxes shown on the tax notice is less than an amount up to \$30, and that said resolution shall also instruct the property appraiser that he shall not make an extension on the tax roll for any of those parcels; and

WHEREAS, the purpose and intent of Section 197.212, Florida Statutes, is to save both money and time by avoiding the costs and effort of mailing tax notices for amounts below a specified minimum; and

WHEREAS, the Honorable Susan D. Pooley, the Tax Collector in and for the DeSoto County, has determined that the cost of collection would exceed a minimum tax bill of \$5.00; and

WHEREAS, therefore, the Honorable Susan D. Pooley has recommended to the Board of County Commissioners of DeSoto County that the Board adopt this Resolution instructing her not to mail tax notices for an amount of tax that would be \$5.00 or less, and to instruct the Property Appraiser not to extend the tax roll for any parcel to which the sum of ad valorem and non-ad valorem assessments would be \$5.00 or less; and

WHEREAS, the \$5.00 amount determined by the Tax Collector should constitute the minimum tax bill for the applicable taxable year under Section 197.212, Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The foregoing "Whereas" clauses are ratified and confirmed as being true and correct and are hereby incorporated by reference as part of this Resolution.

Section 2. The DeSoto County Tax Collector, the Honorable Susan D. Pooley, is by this Resolution instructed not to mail tax notices to a taxpayer when the amount of taxes shown on the tax notice is \$5.00 or less.

Section 3. The Desoto County Property Appraiser, the Honorable David Williams, is

hereby instructed not to make an extension on the tax roll for any parcel for which the sum of Ad Valorem and Non-Ad Valorem tax amount would be \$5.00 or less for the applicable calendar year.

Section 4. The Tax Collector and Property Appraiser are guided accordingly under all applicable Florida Law in the exercise of their duties under this Resolution.

Section 5. This Resolution shall take effect immediately upon its adoption.

DULY PASSED AND ADOPTED at a regular meeting, by the Board of County Commissioners of DeSoto County, Florida, on the 9th day of September, 2025.

**BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA**

J.C. Deriso
Chairman

ATTEST:

Mandy Hines
County Administrator

Approved as to form and legal sufficiency:

Valerie Vicente
County Attorney