

DESOTO COUNTY, FLORIDA

RESOLUTION NUMBER 2025-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, PROVIDING FOR THE EXTENSION OF THE 2025 ASSESSMENT ROLLS PURSUANT TO SECTIONS 197.323 AND 193.122, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Property Appraiser will not have completed final certification to the 2025 assessments rolls until after the Value Adjustment Board concludes all of its hearings; and

WHEREAS, section 197.323(1) of the Florida Statutes, authorizes the Board, upon request of the Tax Collector and by majority vote, to order the roll extended prior to completion of the Value Adjustment Board hearings, if completion of such hearings is the only reason for a delay in the issuance of the tax bills beyond November 1; and

WHEREAS, section 197.323 of the Florida Statutes, further provides that, for any parcel for which tax liability is subsequently altered as a result of a Value Adjustment Board hearing, the Tax Collector shall resolve the matter following the procedures used for correction of errors.

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. Pursuant to the provisions of Section 197.323, Florida Statutes and Section 193.122 Florida Statutes, the Board of County Commissioners, by majority vote, orders the 2025 assessment rolls to be extended prior to completion of the Value Adjustment Board hearings and again after the conclusion of all hearings.

Section 3. For any parcel for which tax liability is subsequently altered as a result of the hearings, the Tax Collector shall resolve the matter following the procedures used for correction of errors in accordance with section 197.131 of the Florida Statutes.

Section 4. 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