



## Memorandum

*To:* Honorable Jay Zembower, Chairman  
Board of Seminole County Commissioners

*From:* J.R. Kroll

*Date:* September 8, 2025

*Re:* Florida Statute 197.323

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The Seminole County Tax Collector has been advised by the Seminole County Property Appraiser that the 2025 Seminole County Value Adjustment Board will begin their hearings in October. Realistically they will not be able to complete their proceedings until early November or December. Waiting until the completion of the hearings would delay the issuance of the 2025 tax notices for Seminole County residents beyond November 1, 2025.

It is my understanding that the late completion of the 2025 VAB hearings is the only thing which will cause the Property Appraiser to delay his delivery of the 2025 extended Ad Valorem rolls to our office as required by FS 197.322 (3).

Under the provision of Florida Statute 197.323, the Seminole County Tax Collector hereby requests the **Board of County Commissioners authorize the Tax Collector to begin collection of the 2025 tax roll** prior to the completion of the Value Adjustment Board hearings.

If you take this action immediately, we will still be able to have an orderly and timely continuation of the steps necessary to issue tax notices as of November 1 and remain in our normal collection cycle on your behalf. Our office will be able to handle any parcel for which tax liability is subsequently altered, as a result of the VAB hearings, by following our procedure for correction of errors.

cc: Honorable David Johnson, Property Appraiser  
Darren Gray, County Manager  
Janet Rufas, Property Tax Manager