

# Charlotte County Tax Collector

Vickie L. Potts

<http://taxcollector.charlottecountyfl.gov>



## MEMORANDUM

**Date:** August 13, 2025

**To:** The Honorable Joe Tiseo, Chairman  
Charlotte County Commissioners

**From:** Vickie L. Potts, Tax Collector

**Re:** 2025 Tax Roll

.....

Per Florida Statute 197.323, (copy attached) we are asking the Board of County Commissioners to give permission to the Property Appraisers office to extend the 2025 Tax Roll to us before the Value Adjustment Board completes its final meetings. This request is being made due to scheduling of the Value Adjustment meeting dates.

Your prompt attention in this matter is appreciated.

Thank you.

VLP/jg

**Cc:** Paul Polk, Property Appraiser  
Hector Flores, County Administrator  
Judith Faulk, Executive Assistant to County Administrator  
Gordon Burger, Director of County Budget Office  
Roger Davis, Senior Financial Analyst Fiscal Services

Attachments: Florida Statutes 197.323

### CHARLOTTE COUNTY TAX COLLECTOR

18500 Murdock Circle | Port Charlotte, FL 33948  
Website: <http://taxcollector.charlottecountyfl.gov>  
Phone: 941.743.1350 | Fax: 941.743.1364

Select Year: 2024 

## The 2024 Florida Statutes

---

[Title XIV](#)[TAXATION AND FINANCE](#)[Chapter 197](#)[TAX COLLECTIONS, SALES, AND LIENS](#)[View Entire Chapter](#)**197.323 Extension of roll during adjustment board hearings.—**

(1) Notwithstanding the provisions of s. [193.122](#), the board of county commissioners may, upon request by the tax collector and by majority vote, order the roll to be extended prior to completion of value adjustment board hearings, 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 shall resolve the matter by following the same procedures used for correction of errors. However, approval by the department is not required for refund of overpayment made pursuant to this section.

(2) A tax certificate or warrant shall not be issued under s. [197.413](#) or s. [197.432](#) with respect to delinquent taxes on real or personal property for the current year if a petition currently filed with respect to such property has not received final action by the value adjustment board.

**History.**—s. 156, ch. 85-342; s. 163, ch. 91-112.



## CHARLOTTE COUNTY PROPERTY APPRAISER

**PAUL L. POLK, CFA, AAS**

South County Annex  
410 Taylor Street  
Punta Gorda

18500 Murdock Circle  
Port Charlotte, FL 33948-1076  
Fax: (941) 743-1499

West Charlotte Annex  
6868 San Casa Drive  
Englewood

Exemptions: (941) 743-1593  
records@ccappraiser.com

Real Property: (941) 743-1498  
rp@ccappraiser.com

Personal Property: (941) 743-1476  
tpp@ccappraiser.com

### **MEMORANDUM**

TO: Honorable Vickie Potts  
Tax Collector

FROM: Honorable Paul L. Polk, CFA, AAS, RES  
Property Appraiser

DATE: August 13, 2025

SUBJECT: VAB Hearings

I don't expect the 2025 Value Adjustment Board hearings to be completed prior to November 1, 2025. Consequently, please request the BOCC to order that the tax roll be extended in accordance with Section 197.323.

Thank You.