

NOTICE OF SECOND CERTIFICATION OF TAX ROLLS

Pursuant to section 193.122, Florida Statutes, notice is hereby given to all taxpayers and owners of both real and personal property that the 2024 Polk County Tax Rolls have been extended to show the tax attributable to all taxable property, and that said tax rolls were recertified for collection to the Tax Collector on April 25, 2025.

Bartow Office

255 North Wilson Avenue,
Bartow, FL 33830
Ph: (863) 534-4777

Lakeland Office

930 E Parker Street, Suite 272,
Lakeland, FL 33801
Ph: (863) 802-6150

Lake Alfred Office

200 Government Center Blvd,
Lake Alfred, FL 33850
Ph: (863) 401-2424



TAX ROLL CERTIFICATION

I, Neil Combee, the Property Appraiser of POLK County, Florida, certify that all data reported on this form and accompanying forms DR-403V, DR-403CC, DR-403BM, DR-403PC, and DR-403EB, is a true recapitulation of the values of the assessment rolls of

POLK, County, Florida

and that every figure submitted is correct to the best of my knowledge. I certify that changes to the values of the assessment rolls, as initially reported on forms DR-489V, DR-489PC, and DR-489EB, are documented or can be verified with

1. A validated change of value or change of exemption order from the value adjustment board (Form DR-485),
2. A document which authorizes official corrections of the assessment rolls (Form DR-409), or
3. Otherwise in writing.

Signature of Property Appraiser

April 25, 2025

Date

Value Adjustment Board Hearings

The value adjustment board hearings are completed and adjusted values have been included.

Yes

No



CERTIFICATE TO ROLL

I, the undersigned, hereby certify that I am the duly qualified and acting Property Appraiser in and for POLK County, Florida; as such I have satisfied myself that all property included or includable on the Real Property Assessment Roll for the aforesaid county is properly taxed as far as I have been able to ascertain; that the said roll was certified and delivered to me by the Value Adjustment Board on the 25th day of April , 2025 ; and that all required extensions on the above tax year described roll to show the tax attributable to all taxable property included therein have been made pursuant to law.

I further certify that upon completion of this certificate and the attachment of same to the herein described Assessment Roll as a part thereof, that said Assessment roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Assessment roll this the 25th day of April , 2025 .
tax year

A handwritten signature in blue ink, appearing to read "Rip Carter", written over a horizontal line.

Property Appraiser of POLK County, Florida



CERTIFICATE TO ROLL

I, the undersigned, hereby certify that I am the duly qualified and acting Property Appraiser in and for POLK County, Florida; as such I have satisfied myself that all property included or includable on the Tangible Personal Property Assessment Roll for the aforesaid county is properly taxed as far as I have been able to ascertain; that the said roll was certified and delivered to me by the Value Adjustment Board on the 25th day of April , 2025 ; and that all required extensions on the above tax year described roll to show the tax attributable to all taxable property included therein have been made pursuant to law.

I further certify that upon completion of this certificate and the attachment of same to the herein described Assessment Roll as a part thereof, that said Assessment roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Assessment roll this the 25th day of April , 2025 .
tax year

A handwritten signature in blue ink, appearing to read "Neil Cochran", written over a horizontal line.

Property Appraiser of POLK County, Florida



**Certificate to
Non-Ad Valorem Assessment Roll**

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of Polk Co Property Appraiser located in POLK County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid county is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that, upon completion of this certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as a part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 25th day of April, 2025 year.

A handwritten signature in blue ink, appearing to read "Neil Cantor".

Chairman of the Board of Authorized Agent
of Polk Co Property Appraiser
Name of Local Government

POLK County, Florida



CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488
R. 12/09
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year 20 24

The Value Adjustment Board of Polk County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

(Check one.) Real Property Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures* are correct to the best of our knowledge:

1. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ <u>58,620,982,501</u>
2. Net change in taxable value due to actions of the Board	\$ <u>5,657,836</u>
3. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ <u>58,615,324,665</u>

*All values entered should be county taxable values. School and other taxing authority values may differ.

Signature, Chair of the Value Adjustment Board

4/17/2025
Date

Continued on page 2

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488
R. 12/09
Page 2 of 2

PROCEDURES

Tax Roll Year 20 24

The value adjustment board has met the requirements below. Check all that apply.

The board:

- 1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
- 2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
- 3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
- 4. Considered only petitions filed by the deadline or found to have good cause for filing late.
- 5. Noticed all meetings as required by section 286.011, F.S.
- 6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
- 7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
- 8. Ensured that all decisions contained the required findings of fact and conclusions of law.
- 9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
- 10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.



Signature, Chair of the Value Adjustment Board

4/17/2025

Date



CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488
R. 12/09

Section 193.122, Florida Statutes

Rule 12D-16.002
Florida Administrative Code

Tax Roll Year 20 24

The Value Adjustment Board of Polk County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

(Check one.) Real Property Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures* are correct to the best of our knowledge:

1. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ <u>7,614,787,814</u>
2. Net change in taxable value due to actions of the Board	\$ <u>0</u>
3. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ <u>7,614,787,814</u>

*All values entered should be county taxable values. School and other taxing authority values may differ.

Signature, Chair of the Value Adjustment Board

4/17/2025
Date

Continued on page 2

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488
R. 12/09
Page 2 of 2

PROCEDURES

Tax Roll Year 20 24

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- 3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
- 4. Considered only petitions filed by the deadline or found to have good cause for filing late.
- 5. Noticed all meetings as required by section 286.011, F.S.
- 6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
- 7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
- 8. Ensured that all decisions contained the required findings of fact and conclusions of law.
- 9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
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All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.



Signature, Chair of the Value Adjustment Board

4/17/2025

Date