

**RESOLUTION 2005 - 154**

A RESOLUTION, PURSUANT TO FLORIDA STATUTES, CHAPTER 197, REQUIRING THE NASSAU COUNTY TAX COLLECTOR TO RETAIN OVERPAYMENTS OF LESS THAN \$5.00 AND REMIT SAME TO THE BOARD OF COUNTY COMMISSIONERS AFTER THE TAX ROLL CLOSES AS WELL AS THE TAX BILLS INDICATING THAT ANYONE DESIRING TO RECEIVE REFUNDS OF OVERPAYMENTS AMOUNTING TO LESS THAN \$5.00 NEED ONLY APPLY, AND ALLOWING THE TAX COLLECTOR TO NOT SEND TAX BILL AMOUNTING TO \$5.00 OR LESS.

WHEREAS, Florida Statutes, Chapter 197, allows the Board of County Commissioners to require that the Tax Collector retain overpayments of \$5.00 or less; and

WHEREAS, the Nassau County Tax Collector has requested that the Board of County Commissioners pass a Resolution allowing her to retain overpayments of \$5.00 or less and to remit same to the Board of County Commissioners after the tax roll closes; and

WHEREAS, the Nassau County Tax Collector has also requested that the Board of County Commissioners pass a Resolution requesting that she place a note on the tax bills indicating that anyone who desires to receive refunds of overpayments amounting to \$5.00 or less need only apply to her office; and

WHEREAS, the Nassau County Tax Collector has also requested that the Board of County Commissioners pass a

Resolution requesting that she not send tax bills of \$5.00 or less.

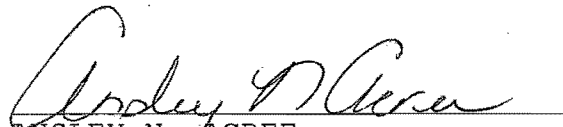
NOW, THEREFORE, BE IT RESOLVED this 12th day of October 2005, by the Board of County Commissioners of Nassau County, Florida, that:

1. The Nassau County Tax Collector shall retain overpayments of \$5.00 or less and remit same to the Board of County Commissioners after the tax roll closes.

2. The Nassau County Tax Collector shall place a note on the tax bills indicating that anyone who desires to receive refunds of overpayments amounting to \$5.00 or less need only apply to her office.

3. The Nassau County Tax shall not send tax bills of \$5.00 or less.

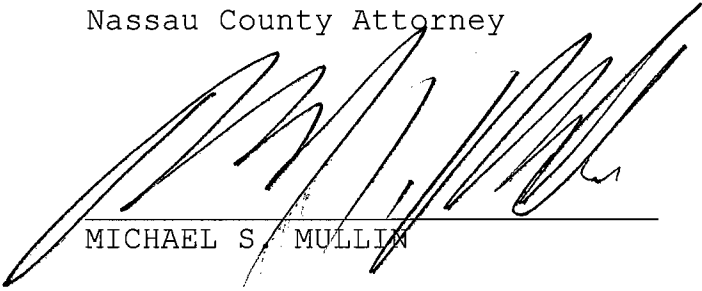
BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA

  
ANSLEY N. ACREE  
Its: Chairman

ATTEST:

  
JOHN A. CRAWFORD  
Its: Ex-Officio Clerk

Approved as to form by the  
Nassau County Attorney



MICHAEL S. MULLIN

z/amyers/res/tax-collector-refunds