

RESOLUTION NO. 2009-186

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, AUTHORIZING AND DIRECTING EXTENSION OF THE TAX ROLLS FOR THE 2009 TAX YEAR PRIOR TO COMPLETION OF THE VALUE ADJUSTMENT BOARD HEARINGS, AS AUTHORIZED BY SECTION 197.323, FLORIDA STATUTES; PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to Section 193.122, Florida Statutes, the Value Adjustment Board ("VAB") certifies the assessment rolls upon order of the County Commission after all administrative hearings for appeal of property values have been held, in accordance with Section 194.032, Florida Statutes; thereafter, the Property Appraiser makes all required extensions on the rolls to show the taxes attributable to all taxable property, reflecting any changes in value made by the VAB as a result of the administrative hearings; and

WHEREAS, the VAB is conducting administrative hearings on exemption denials and property assessment appeals during the months of October, November, and December, which hearings will extend beyond November 1, 2009, the Tax Collector's deadline for issuing tax notices (bills); and

WHEREAS, Section 197.323, Florida Statutes, allows for the Property Appraiser to extend the millage against the assessment rolls and certify tax rolls to the Tax Collector even though all VAB hearings have not taken place; and

WHEREAS, pursuant to Section 197.323, the Tax Collector may request the County Commission, and the County Commission may approve by a majority vote, that the rolls be extended prior to completion of the VAB hearings; and

WHEREAS, the Tax Collector has requested such County Commission approval, and a copy of the letter requesting extension of the rolls is attached hereto as Exhibit 1 and incorporated herein; and

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Nassau County, Florida, this 26th day of October, 2009, as follows:

1. The Board of County Commissioners, acting as the governing body for Nassau County, Florida, hereby authorizes and directs the extension of the 2009 tax rolls, pursuant to the authority contained in Section 197.323, Florida Statutes, prior to completion of all VAB hearings.
2. This resolution shall be effective upon its adoption.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA



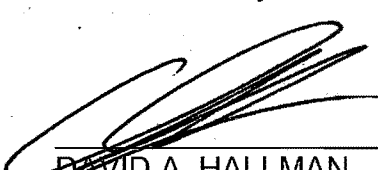
BARRY HOLLOWAY
Its: Chairman

Attest as to Chairman's
Signature:



JOHN A. CRAWFORD
Its: Ex-Officio Clerk

Approved as to form by the
Nassau County Attorney:



DAVID A. HALLMAN



**John M. Drew
Tax Collector**

86130 License Road
Fernandina Beach, FL 32034
www.nassautaxes.com

Exhibit 1

October 22, 2009

Mr. David Hallman, County Attorney
James S. Page Governmental Complex
96160 Nassau Place
Yulee FL 32097

Dear Mr. Hallman:

I wish to formally request that the Board of Commissioners adopt a resolution ordering the extension of the tax roll prior to the completion of Value Adjustment Board hearings, which I understand are continuing into December. This request is being made pursuant to Chapter 197.323 of the Florida Statutes.

Due to the VAB hearings that are scheduled to continue beyond the date by which the tax roll is normally extended (tax notices printed and mailed) I feel this necessitates the adoption of a resolution as noted above.

If I can be of any assistance in this process, please contact me or my Chief of Staff, H. Allan Reynolds.

Sincerely,

John M. Drew, CFC
Tax Collector, Nassau County

APPROVED BOCC
DATE 10/26/09 BKB

Tax Collector's Office
86130 License Road
Fernandina Beach, FL 32034

Historic Courthouse
416 Centre Street
Fernandina Beach, FL 32034

Callahan Office
45401 Mickler Street
Callahan, FL 32011

Hilliard Office
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