

RESOLUTION NO. 2010-157

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, PROVIDING FOR THE EXTENSION OF THE 2010 ASSESSMENT ROLLS PURSUANT TO SECTIONS 197.323 AND 193.122, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to Section 197.323, Florida Statutes (2010), the Board of County Commissioners may, upon request by the tax collector and by majority vote, order the assessment rolls to be extended prior to completion of the value adjustment board hearings, if completion thereof would otherwise be the only cause for delay in the issuance of tax notices beyond November 1; 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

WHEREAS, Section 193.122, Florida Statutes, sets forth provisions for the certification of the assessment rolls and directs the value adjustment board to certify each assessment roll upon order of the Board of County Commissioners; and

WHEREAS, the completion of the Nassau County Value Adjustment Board Hearings for the 2010 tax year will delay issuance of tax notices beyond November 1; and

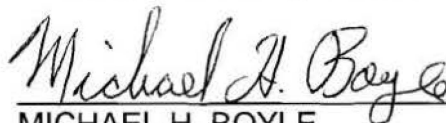
WHEREAS, a delay in the issuance of tax notices may result in a disruption to the operations of the Nassau County Taxing Authorities.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Nassau County, Florida, that:

1. Pursuant to the provisions of Section 197.323, Florida Statutes (2010), and Section 193.122, Florida Statutes (2010), the Board of County Commissioners, by majority vote, orders the 2010 assessment rolls to be extended prior to the completion of the Value Adjustment Board hearings and again after conclusion of all hearings.
2. This resolution shall be effective upon its adoption.


DULY ADOPTED this 11th day of October, 2010.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA



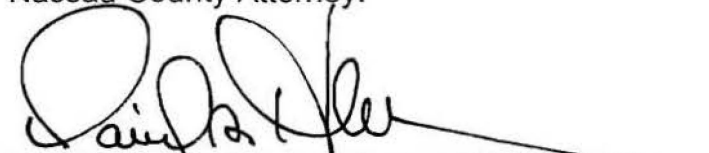
MICHAEL H. BOYLE
Its: Chairman

Attest as to Chairman's
Signature:


JOHN A. CRAWFORD
Its: Ex-Officio Clerk

EDK
10/13/10

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 7, 2010

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. This request is being made pursuant to Chapter 197.323 of the Florida Statutes and would be effective, if possible as of November 1, 2010.

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

Sincerely,

A handwritten signature in cursive script that reads "John M. Drew".

John M. Drew, MBA, CFC
Tax Collector

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COUNTY ATTORNEY