

RESOLUTION NO. 2015-134

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF
NASSAU COUNTY, FLORIDA, PROVIDING FOR THE EXTENSION OF
THE 2015 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, 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 2015 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, and Section 193.122, Florida Statutes, the Board of County Commissioners, by majority vote, orders the 2015 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 26th day of October, 2015.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA



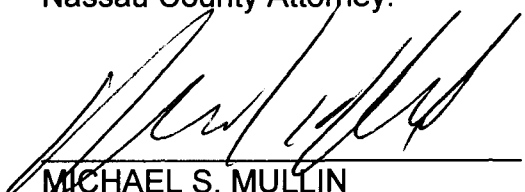
PAT EDWARDS
Its: Chairman

Attest as to Chairman's
Signature:


JOHN A. CRAWFORD
Its: Ex-Officio Clerk

mnp
10/27/15

Approved as to form by the
Nassau County Attorney:


MICHAEL S. MULLIN



**John M. Drew
Tax Collector**

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

EXHIBIT 1

October 13, 2015

The Honorable Pat Edwards
Chairman, Board of County Commissioners
96135 Nassau Place, Suite 6
Yulee, FL 32097

RE: Extension of the 2015 Tax Roll

Dear Commissioner Edwards,

I am writing to formally request that the Board of County Commissioners adopt a resolution extending the 2015 tax roll pursuant to Florida Statutes § 197.323.

It is my understanding that the Value Adjustment Board hearings are currently scheduled through January 12, 2016, and may continue beyond that date in the event any matters are rescheduled. It will be necessary to extend the 2015 tax roll prior to the completion of these hearings as provided for in § 197.323 Florida Statutes, in order for my office to issue tax notices by the November 1, 2015 deadline.

As always, I appreciate the Board's consideration of this matter and am available if I can be of any assistance in this process.

Yours in Service,

A handwritten signature in black ink, appearing to read "John M. Drew".

John M. Drew, C.F.C.
Tax Collector

cc: Mike Mullin, County Attorney
Ted Selby, County Manager

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

Historic Courthouse
416 Centre Street
Fernandina Beach, FL 32034

Callahan Office
450077 SR 200, Suite 13
Callahan, FL 32011

Hilliard Office
15885 CR 108
Hilliard, FL 32046

(904) 491 - 7400 and (866) 815-4690 Fax (904) 432-0222

www.nassautaxes.com