

**RESOLUTION NO. 2008-190**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, AUTHORIZING AND DIRECTING EXTENSION OF THE TAX ROLLS FOR THE 2008 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, 2008, 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

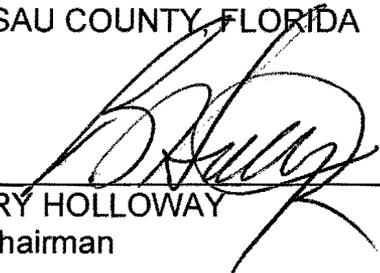
**WHEREAS**, pursuant to Section 197.323, the Tax Collector may request the County Commission, and the County Commission may approve by a majority vote, that the rolls be extended prior to completion of the VAB hearings; and

**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 8<sup>th</sup> ~~10<sup>th</sup>~~ day of December, 2008, 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 2008 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 *nunc pro tunc* to October 31, 2008.

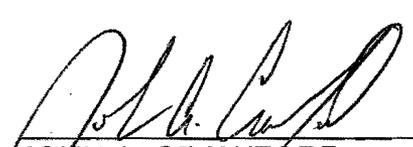
BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA



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BARRY HOLLOWAY  
Its: Chairman

Attest as to Chairman's  
Signature:

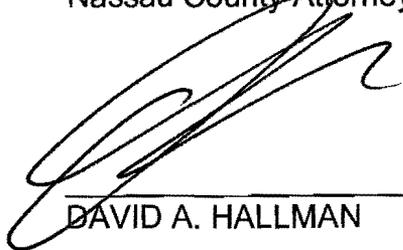


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JOHN A. CRAWFORD  
Its: Ex-Officio Clerk

*EEK 12/11/08*

Approved as to form by the  
Nassau County Attorney:

A handwritten signature in black ink, appearing to read 'D. Hallman', is written over a horizontal line.

DAVID A. HALLMAN



**John M. Drew**

Nassau County Tax Collector  
James S. Page Governmental Complex  
96135 Nassau Place  
Yulee, FL 32097  
www.nassautaxes.com

EXHIBIT 1

December 4, 2008

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 and would be effective, if possible as of November 1, 2008.

If I can be of any assistance in this process, please contact me.

Sincerely,

A handwritten signature in black ink that reads "John M. Drew".

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

**James S. Page Governmental Complex**  
96135 Nassau Place, Suite 5  
Yulee, FL 32097  
Tax: 904.491.7405  
Tag: 904.491.7400  
Fax: 904.261.3231

**Historic Courthouse**  
416 Centre Street  
Fernandina Beach, FL 32034  
Tax: 904.491.7420  
Tag: 904.491.7415  
Fax: 904.491.2047

**Callahan Office**  
45401 Mickler Street  
Callahan, FL 32011  
Phone: 904.879.1930  
Fax: 904.879.4647

**Hilliard Office**  
15882 CR 108  
Hilliard, FL 32046  
Phone: 904.845.3930  
Fax: 904.845.6901

**Driver Licenses Office**  
86130 License Road  
Fernandina Beach, FL 32034  
Phone: 904. 548.8947  
Fax: 904.225.2182