

RESOLUTION NO. 2011- 153

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, PROVIDING FOR THE EXTENSION OF THE 2011 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 2011 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:

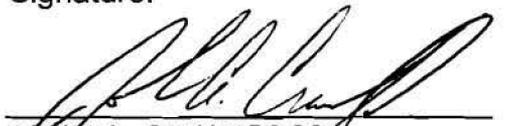
1. Pursuant to the provisions of Section 197.323, Florida Statutes (2010), and Section 193.122, Florida Statutes (2010), the Board of County Commissioners, by majority vote, orders the 2011 assessment rolls to be extended prior to the completion of the Value Adjustment Board hearings and again after conclusion of all hearings.
2. This resolution shall be effective upon its adoption.

DULY ADOPTED this 10th day of October, 2011.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA


WALTER J. BOATRIGHT
Its: Chairman

Attest as to Chairman's
Signature:


JOHN A. CRAWFORD
Its: Ex-Officio Clerk *ebk 10/10/11*

Approved as to form by the
Nassau County Attorney:

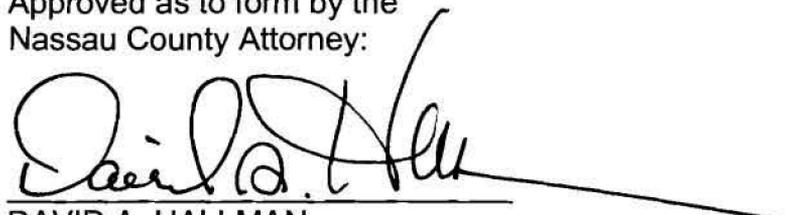

DAVID A. HALLMAN



EXHIBIT 1

John M. Drew
Tax Collector

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

October 10, 2011

The Honorable Walter J. Boatright
Chairman, Board of County Commission
96135 Nassau Place STE 6
Yulee, Florida 32097

RE: Extension of the 2011 Tax Roll

Dear Commissioner Boatright,

I am writing to formally request that the Board of County Commissioners adopt a resolution extending the 2011 tax roll pursuant to Florida Statutes § 197.323.

It is my understanding that the Value Adjustment Board hearings are currently scheduled through December 1, 2011, and may continue beyond that date in the event any matters are rescheduled. It will be necessary to extend the 2011 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, 2011, 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: David A. Hallman, 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
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Callahan, FL 32011

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