

**RESOLUTION NO. 2014-131**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, PROVIDING FOR THE EXTENSION OF THE 2014 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 2014 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:

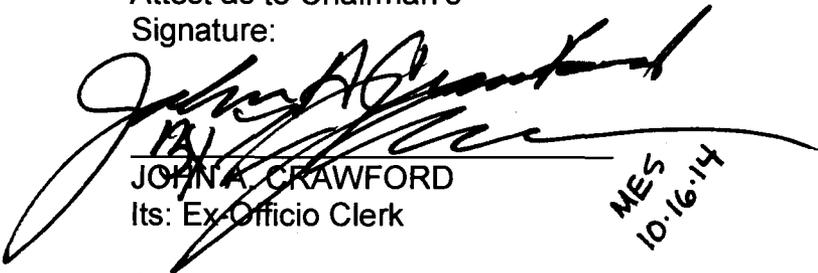
1. Pursuant to the provisions of Section 197.323, Florida Statutes, and Section 193.122, Florida Statutes, the Board of County Commissioners, by majority vote, orders the 2014 assessment rolls to be extended prior to the completion of the Value Adjustment Board hearings and again after conclusion of all hearings.
2. This resolution shall be effective upon its adoption.

**DULY ADOPTED** this 13th day of October, 2014.

BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA

  
\_\_\_\_\_  
BARRY V. HOLLOWAY  
Its: Chairman

Attest as to Chairman's  
Signature:

  
\_\_\_\_\_  
JOHN A. CRAWFORD  
Its: Ex-Officio Clerk

MES  
10.16.14

Approved as to form by the  
Nassau County Attorney:

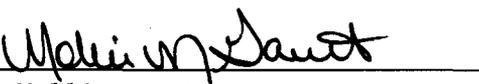
  
\_\_\_\_\_  
Mollie M. Garrett, Esq.



EXHIBIT 1

**John M. Drew  
Tax Collector**

86130 License Road  
Fernandina Beach, FL 32034  
[www.nassautaxes.com](http://www.nassautaxes.com)

October 1, 2014

The Honorable Barry V. Holloway  
Chairman, Board of County Commissioners  
96135 Nassau Place, Suite 6  
Yulee, FL 32097

RE: Extension of the 2014 Tax Roll

Dear Commissioner Holloway,

I am writing to formally request that the Board of County Commissioners adopt a resolution extending the 2014 tax roll pursuant to Florida Statutes § 197.323.

It is my understanding that the Value Adjustment Board hearings are currently scheduled through December 16, 2014, and may continue beyond that date in the event any matters are rescheduled. It will be necessary to extend the 2014 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, 2014 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

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**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**  
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Hilliard, FL 32046

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