

**RESOLUTION NO. 2020-\_\_\_\_**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, PROVIDING FOR THE EXTENSION OF THE 2020 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 2020 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 2020 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 \_\_\_\_ day of October, 2020.

BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA

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DANIEL B. LEEPER  
Its: Chairman

Attest as to Chairman's  
Signature:

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JOHN A. CRAWFORD  
Its: Ex-Officio Clerk

Approved as to form by the  
Nassau County Attorney:

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MICHAEL S. MULLIN