



**John M. Drew
Tax Collector**

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www.nassautaxes.com

August 23, 2022

Honorable Jeff Gray, Chairman
Nassau County Board of Commissioners
96135 Nassau Place, Suite 1
Yulee, FL 32097

Dear Chairman Gray:

As you may recall from prior years, state law requires that the Tax Collector request from the Board of Commissioners an advance on commissions to be earned on the collection of the upcoming Tax Roll. The advance should total one-twelfth of the commissions earned during the preceding fiscal year for each month needed. The advance is used by the Tax Collector to cover office expenses during the months in which office expenditures are greater than the commissions earned. For the 2022-2023 fiscal year, we expect this to occur in both October and November.

Unlike a governing body, Florida Tax Collectors do not have the ability to carry cash forward from the previous year's budget. Instead, Tax Collectors contribute all unspent fees to the Board of Commissioners, and by proportion, to the other taxing authorities.

Therefore, in compliance with FS 192.102, I would ask on Mr. Drew's behalf that the sum of **\$274,559** be paid to the Tax Collector in early October and another check in early November for the same amount with the understanding the funds will be repaid in December 2022 after the tax roll has opened and this office has earned sufficient commissions.

Though it is unrelated to this matter, please be advised that the unspent fees earned by the Tax Collector's Office for the 2021-2022 budget year will be paid to the Board of Commissioners no later than Oct. 31, 2022, by transfer to your account.

Sincerely,

Chad T. Miller
Director of Finance

Representing Tax Collector John M. Drew, CFC

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

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192.102 Payment of property appraisers' and collectors' commissions.—

(1)The board of county commissioners and school board of each county shall advance and pay to the county tax collector of each such county, at the first meeting of such board each month from October through July of each year, on demand of the county tax collector, an amount equal to one-twelfth of the commissions on the county taxes levied on the county tax roll for the preceding year and one-twelfth of the commissions on county occupational and beverage licenses paid to the tax collector in the preceding fiscal year. To demand the first advance under this section, each tax collector shall submit to the board of county commissioners a statement showing the calculation of the commissions on which the amount of each advance is to be based.