

RESOLUTION NO. 2022-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS
OF NASSAU COUNTY, FLORIDA APPROVING EXTENSION OF
2022 REAL AND PERSONAL PROPERTY TAX ROLLS AND
ISSUANCE OF TAX BILLS PRIOR TO COMPLETION OF THE
VALUE ADJUSTMENT BOARD HEARINGS.

WHEREAS, the Property Appraiser will not have completed final certification to the Tax Collector of the 2022 Real and Tangible Personal Property Tax Rolls until after the Value Adjustment Board concludes all of its hearings; and

WHEREAS, in order to continue the orderly funding of all taxing authorities, tax bills must be mailed on or before November 1; and

WHEREAS, section 197.323(1) of the Florida Statutes, authorizes the Board, upon request of the Tax Collector and by majority vote, to order the roll extended prior to completion of the Value Adjustment Board hearings, if completion of such hearings is the only reason for a delay in the issuance of the tax bills beyond November 1; and

WHEREAS, section 197.323 of the Florida Statutes, further provides that, for any parcel for which tax liability is subsequently altered as a result of a Value Adjustment Board hearing, the Tax Collector shall resolve the matter following the procedures used for correction of errors.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, that:

Section 1. The 2022 Real and Personal Property Tax Rolls shall be extended as soon as practically possible and prior to completion of the Value Adjustment Board hearings in order that 2022 tax bills may be mailed on or before November 1, 2022.

Section 2. For any parcel for which tax liability is subsequently altered as a result of the hearings, the Tax Collector shall resolve the matter following the procedures used for correction of errors in accordance with section 197.131 of the Florida Statutes.

Section 3. This resolution shall become effective immediately upon its adoption.

DULY ADOPTED this _____ day of _____, 2022.

**NASSAU COUNTY BOARD OF
COUNTY
COMMISSIONERS**

JEFF GRAY
Its: Chairman

ATTEST:

By: _____
JOHN A. CRAWFORD
Clerk of Court

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

By: _____
DENISE C. MAY
County Attorney