



**John M. Drew  
Tax Collector**

86130 License Road Suite 8  
Fernandina Beach, FL 32034  
[www.nassautaxes.com](http://www.nassautaxes.com)

September 07, 2017

Honorable Daniel B. Leeper, Chairman  
Nassau County Board of Commissioners  
96135 Nassau Place, Suite 1  
Yulee, FL 32097

Dear Chairman Leeper:

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 2017-2018 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 \$173,618 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, 2017 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 2016-17 budget year, will be paid to the Board of Commissioners no later than Oct. 31, 2017 by wire transfer to your account.

Sincerely,

A handwritten signature in dark ink, appearing to read "Chad T. Miller", written over a light blue horizontal line.

**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

**Historic Courthouse**  
416 Centre Street  
Fernandina Beach, FL 32034

**Callahan Office**  
450077 SR 200, Suite 13  
Callahan, FL 32011

**Hilliard Office**  
15885 CR 108  
Hilliard, FL 32046

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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.

A12000 Oper:CTM

Date 9/7/2017

Time 10:53 AM

Commissions Earned 2016-17 Tax Roll as of August 31, 2017

BOCC Collection Expense (FS 192.091)

CMiller/Finance

NASSAU COUNTY TAX COLLECTOR

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REV-001

Period 09/2017

Revenue Report - General Fund

September 2017

Account Title Number	YTD Revenue
NASSAU COUNTY BOCC 001.204.1030	1,071,471.44
NASSAU COUNTY SCHOOL BOARD 001.204.1041	1,011,949.95
*** Grand Totals	2,083,421.39
One-Twelfth of Commission & Amount Due to Tax Collector	\$ 173,618