<b>RESOLUTION 2022/2023 -</b>	RESOI	LUTION	2022/2023 -	
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# **CLAY COUNTY, FLORIDA**

### FINAL ASSESSMENT RESOLUTION

#### **FOR**

## CLAY COUNTY SUBDIVISION ROADS MAINTENANCE MUNICIPAL SERVICE BENEFIT UNIT 2023/2024 FISCAL YEAR

**ADOPTED AUGUST 22, 2023** 

Willow Springs Phase 3
Foxmeadow Unit 8-A
Rolling Hills Unit Two-A
Bradley Creek Crossing Unit 1

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#### **RESOLUTION NO. 2022/2023-**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA, RELATING TO THE PROVISION OF SUBDIVISION ROADS **MAINTENANCE** AND RESURFACING SERVICES WITHIN THE SUBDIVISION ROADS MAINTENANCE MUNICIPAL SERVICE BENEFIT UNIT AND THE ADDITIONAL NEW SUBDIVISIONS TO BE ADDED THEREIN; PROVIDING AUTHORITY **DEFINITIONS: SUBDIVISION** CREATING THE MAINTENANCE MUNICIPAL SERVICE BENEFIT UNIT ASSESSMENT AREA; CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; **SUBDIVISION** ROADS **MAINTENANCE** APPROVING THE ASSESSMENT ROLL; PROVIDING FOR THE IMPOSITION OF THE SUBDIVISION ROADS MAINTENANCE ASSESSMENTS; PROVIDING FOR COLLECTION OF THE SUBDIVISION ROADS MAINTENANCE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING FOR THE EFFECT OF THIS RESOLUTION; PROVIDING SEVERABILITY AND AN EFFECTIVE DATE.

#### Recitals

WHEREAS, the Board of County Commissioners (the Board) of Clay County, Florida (the County) adopted Ordinance No. 2003-69 on July 22, 2003, to provide for the imposition of special assessments to fund the construction of Capital Projects and the provision of Related Services to benefit property within the Assessment Area (the Ordinance); and,

WHEREAS, pursuant to the Ordinance, the Board created the Subdivision Roads Maintenance Municipal Services Benefit Unit as an Assessment Area, with the adoption of the Final Assessment Resolution No. 2019/2020-95 on August 25, 2020, in order to provide a way to fund the provision of maintenance and resurfacing services within the Assessment Area; and,

WHEREAS, on June 27, 2023 the Board adopted Resolution No. 2022/2023-47, the Initial Assessment Resolution for Clay County Subdivision Roads Maintenance Municipal Service Benefit Unit, to add new subdivisions therein and describe the method of assessing the cost of Subdivision Roads Maintenance Services against the real property that will be specially benefitted

thereby, and directing the preparation of the preliminary Subdivision Roads Maintenance Assessment Roll, comprised of 4 sub-assessment rolls, and provision of the notices required by the Ordinance (the Initial Assessment Resolution); and,

WHEREAS, pursuant to the provisions of the Ordinance, the Board is required to confirm or repeal the Initial Assessment Resolution with such amendments as the Board deems appropriate after hearing comments and receiving objections of all interested parties; and,

WHEREAS, the Subdivision Roads Maintenance Assessment Roll, comprised of 4 subassessment rolls, has been filed with the Assessment Coordinator, as required by the Ordinance; and,

WHEREAS, as required by the Ordinance, notice of a public hearing has been published and mailed to each property owner proposed to be assessed, notifying such property owner of the opportunity to be heard concerning the Subdivision Roads Maintenance Assessments (the Assessments); the proof of publication and affidavit of mailing are attached hereto as Appendices A and B respectively; and,

WHEREAS, a public hearing has been duly held and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Clay County, Florida, as follows:

**SECTION 1. AUTHORITY.** This Final Assessment Resolution is adopted pursuant to the Ordinance, Chapter 125, Florida Statutes, Article VIII, Section 1, Florida Constitution, and other applicable provisions of law.

**SECTION 2. DEFINITIONS.** This Resolution is the Final Assessment Resolution as defined in the Ordinance. All capitalized terms in this Final Assessment Resolution shall have the

meanings defined in the Ordinance and Initial Assessment Resolution.

**SECTION 3. CREATION OF ASSESSMENT AREA.** The Subdivision Roads Maintenance Municipal Service Benefit Unit was created as an Assessment Area pursuant to the Ordinance to include all property described in Final Assessment Resolution No. 2019/2020-95 adopted on August 25, 2020.

**SECTION 4. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION.**Initial Assessment Resolution No. 2022/2023-47, adopted on June 27, 2023, is hereby ratified and confirmed.

SECTION 5. APPROVAL OF SUBDIVISION ROADS MAINTENANCE ASSESSMENT ROLL. The Subdivision Roads Maintenance Assessment Roll comprised of 4 sub-assessment rolls, one for each subdivision listed in section 6.A. The Subdivision Roads Maintenance Assessment Roll, which is currently on file in the office of the Assessment Coordinator and incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2023.

# SECTION 6. IMPOSITION OF SUBDIVISION ROADS MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels described in the sub-assessment rolls of the Subdivision Roads Maintenance Assessment Roll are hereby found to be specially benefited by the provision of the Subdivision Roads Maintenance Services in the amount of the annual Assessments set forth in the sub-assessment rolls of the Subdivision Roads Maintenance Assessment Roll. The methodology set forth in Section 3.02 of the Initial Assessment Resolution for computing the annual Assessments is hereby approved and found to be a fair and reasonable method of apportioning the Assessed Cost among the benefited properties. For the Fiscal Year commencing October 1, 2023,

the rate of Assessment for each Tax Parcel, which constitutes the Assessment Unit pursuant to the Ordinance, is as follows:

- (1) Willow Springs Phase 3; \$255.51 per Tax Parcel.
- (2) Foxmeadow Unit 8-A; \$543.04 per Tax Parcel.
- (3) Rolling Hills Unit Two-A; \$378.98 per Tax Parcel
- (4) Bradley Creek Crossing Unit 1; \$330.06 per Tax Parcel.

The computation of the rate of the Assessment for each Assessment Unit is set forth in Composite Appendix C attached hereto, and the same is hereby approved.

- (B) The annual Assessments computed in the manner set forth in the Initial Assessment Resolution are hereby levied and imposed on all Tax Parcels described in the sub-assessment rolls of the Subdivision Roads Maintenance Assessment Roll.
- (C) Upon adoption of this Final Assessment Resolution, the Assessments shall constitute a lien against the assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien shall be deemed perfected upon adoption by the Board of this Final Assessment Resolution and shall attach to the property included on the sub-assessment rolls in the Subdivision Roads Maintenance Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

ASSESSMENTS. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Final Assessment Resolution, the Assessment Coordinator shall cause the certification and delivery of the sub-assessment rolls in the Subdivision Roads Maintenance Assessment Roll to the Tax Collector by September 15, 2023, in the manner

prescribed by the Uniform Assessment Collection Act. The sub-assessment rolls in the Subdivision Roads Maintenance Assessment Roll, as delivered to the Tax Collector, shall be accompanied by Certificates to the sub-assessment rolls of the Non-Ad Valorem Assessment Roll in substantially

the form attached hereto as Composite Appendix D.

SECTION 8. EFFECT OF FINAL ASSESSMENT RESOLUTION. The adoption of

this Final Assessment Resolution shall be the final adjudication of the issues presented herein and

in the Initial Assessment Resolution (including, but not limited to, the method by which the

Assessments are computed, the Subdivision Roads Maintenance Assessment Roll, the annual

Assessment amount, the levy and lien of the Assessments, and the special benefit to assessed

property) unless proper steps are initiated in a court of competent jurisdiction to secure relief within

20 days from the date of the Board's action adopting this Final Assessment Resolution.

**SECTION 9. SEVERABILITY.** If any clause, section, or provision of this Resolution shall

be declared unconstitutional or invalid for any reason or cause, the remaining portions of said

Resolution shall remain in full force and effect and be valid as if such invalid portion thereof had

not been incorporated herein.

**SECTION 10. EFFECTIVE DATE.** This Resolution shall take effect immediately upon

its adoption.

**DULY ADOPTED** this 22<sup>nd</sup> day of August, 2023.

BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA

By:\_\_\_\_\_\_\_Betsy Condon, Chairman

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ATTEST:			
Tara S. Green			
Clay County Clerk of Court and Com Ex Officio Clerk to the Board	nptroller		
F:\Ordinances\Subdivision\Subdivision road maintenance	ce MSBU\2023\New Subdivisions\20	)23 Final Asses Reso-FINAL_20	230815.docx

# APPENDIX A PROOF OF PUBLICATION



### **PUBLISHER AFFIDAVIT**

#### PUBLISHER AFFIDAVIT CLAY TODAY

Published Weekly Fleming Island, Florida

#### STATE OF FLORIDA COUNTY OF CLAY:

Before the undersigned authority personally appeared Hugh Osteen, who on oath says that he is the publisher of the "Clay Today" a newspaper published weekly at Fleming Island in Clay County, Florida; that the attached copy of advertisement
Being a Notice of Hearing

In the matter of August 22, 2023

LEGAL: 76836

Was published in said newspaper in the issues:

7/27/2023

Affiant Further says that said "Clay Today" is a newspaper published at Fleming Island, in said Clay County, Florida, and that the said newspaper Has heretofore been continuously published in said Clay County, Florida, Weckly, and has been entered as Periodical material matter at the post Office in Orange Park, in said Clay County, Florida, for period of one year next proceeding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to me and subscribed before me 07/27/2023

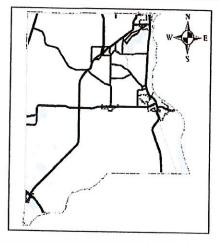
Christy Low Wayne

Hud Coon #

CHRISTIE LOU WAYNE MY COMMISSION (1984) EXTIRES: September 29, 200

NOTARY PUBLIC, STATE OF FLORIDA

3513 US HWY 17 Fleming Island FL 32003 Telephone (904) 264-3200 FAX (904) 264-3285 E-Mail: legal@claytodayonline.com Christie Wayne christie@osteenmediagroup.com



NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION
OF SPECIAL ASSESSMENTS IN THE CLAY COUNTY SUBDIVISION ROADS
MAINTENANCE MUNICIPAL SERVICE BENEFIT UNIT TO FUND THE MAINTENANCE
COSTS OF SUBDIVISION ROADS MADE SUBJECT TO THE IMPOSITION OF THE MSBU

Notice is hereby given that the Clay County Board of County Commissioners will conduct a public hearing to consider imposing non-ad valorem special assessments for the provision of subdivision roads maintenance services for the following subdivisions included for fiscal year 2023/2024 within the boundaries of the Clay County Subdivision Roads Maintenance Municipal Service Benefit Unit for the Fiscal Year beginning October 1, 2023: Willow Springs Phase 3, Foxmeadow Unit 8-A, Rolling Hills Unit Two-A and Bradley Creek Crossing Unit 1 (the FY 2023/2024 Subdivisions).

The hearing will be held at 5:00 p.m., or as soon thereafter as can be heard, on August 22, 2023, in the Board's meeting room on the 4th Floor of the Clay County Administration Building, 477 Houston Street, Green Cove Springs, Florida, for the purpose of receiving public comment on the addition of FY 2023/2024 Subdivisions to the Clay County Subdivision Roads Maintenance Municipal Service Benefit Unit and the special assessments to be imposed in the FY 2023/2024 Subdivisions. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the County Commission with respect to any matter considered at the hearing or at any subsequent hearing to which the Board has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, any person needing accommodations to participate in this matter should contact Clay County Risk Management by mail at P.O. Box 1366, Green Cove Springs, Florida 32043, or by telephone at (904) 278-4718, no later than three (3) days prior to the hearing or proceeding for which this notice has been given. Deaf and hard of hearing persons can access the telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

The assessment will be applied to each Tax Parcel in the FY 2023/2024 Subdivisions within the municipal service benefit unit on the date the assessment is imposed. A more specific description of the improvements and the method of computing the assessment for each Tax Parcel are set forth in the initial Assessment Resolution adopted by the County Commission on June 27, 2023. Copies of the Capital Project and Related Service Assessment Ordinance (Ordinance No. 2003-69), the Final Assessment Resolution (Resolution No. 2022/2023-47), and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection in the offices of the County Assessment Coordinator, c/o County Attorney's Office, located on the 2nd Floor of the Clay County Administration Building, 477 Houston Street, Green Cove Springs, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2023, as authorized by section 197.3632, Florida Statutes. Fallure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the County Assessment Coordinator at (904) 529/541-5348, Monday through Friday between 8:00 a.m. and 4:30 p.m., or at assessment-coordinator@claycountygov.com.

BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA

Legal 76836 published July 27, 2023 in Clay County's Clay Today.

# APPENDIX B AFFIDAVIT OF MAILING

# AFFIDAVIT OF MAILING (New)

BEFORE ME, the undersigned authority, personally appeared Daphne Roberts, who, after being duly sworn, deposes and says:

- 1. I am the Assessment Coordinator designated by the Board of County Commissioners of Clay County, Florida (the Board), to mail the notices required by the Initial Assessment Resolution No. 2022/2023-47 and Ordinance No. 2003-69.
- 2. On or before July 28, 2023, I mailed, or directed the mailing of the notices by first class mail in accordance with the Initial Assessment Resolution No. 2022/2023-47 and Ordinance No. 2003-69 at the address provided to the Clay County Property Appraiser for the real property assessment tax roll maintained by the Clay County Property Appraiser for the purpose of the levy and collection of ad valorem taxes. If any property owner entitled to keep their names and address confidential under Florida law were indicated in the sub-assessment rolls within the proposed Subdivision Roads Maintenance Municipal Service Benefit Unit, notices were likewise mailed to them by first class mail.
- 3. Each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

# FURTHER AFFIANT SAYETH NAUGHT.

	Dapinic Roberts, Amant
STATE OF FLORIDA COUNTY OF CLAY	
The foregoing instrument was acknowledge presence or () online notarization, this loth of Assessment Coordinator, who is () personal as identification, and did take	ly known to me or who () produced
Notary Public Signature Printed Name: Tecesal Corpo  My  (SE	TERESA L. CAPO Commission Expires EAL) EAL) TERESA L. CAPO Expires February 24, 2026
() Online Notary (Check if acknowledgment don	ne by Online Notarization)

# APPENDIX C ASSESSMENT COMPUTATIONS

# Willow Springs Phase 3 - 106 Parcels

Initial Year of Assessment 2023/2024

Total Assessed Cost FY 2023/2024 Assessment per parcel (106)

\$27,084.06 \$255.51

REVENUE		
Estimated Revenues		\$27,084.06
Statutory 5% Budget Requirement		(\$1,354.20)
	Balance Forward	\$25,729.86

EXPENDITURES		
Budget		
Collection Costs (2% tax collector commission + administrative fees)		\$758.65
Annual Maintenance		\$0.00
Reserves - Maintenance		\$3,838.88
Reserves - Future Resurfacing		\$21,132.33
	Total Expenditures	\$25,729.86

Fiscal Year 2023/2024 Assessment Fiscal Year 2023/2024 Total Collection \$255.51

\$27,084.06

# Foxmeadow Unit 8-A - 60 Parcels

Initial Year of Assessment 2023/2024

# Total Assessed Cost FY 2023/2024 Assessment per parcel (60)

\$32,582.40 \$543.04

REVENUE		
Estimated Revenues		\$32,582.40
Statutory 5% Budget Requirement		(\$1,629.12)
	Balance Forward	\$30,953.28

EXPENDITURES		,
<u>Budget</u>		
Collection Costs (2% tax collector commission + administrative fees)		\$1,234.66
Annual Maintenance		\$0.00
Reserves - Maintenance		\$1,079.69
Reserves - Future Resurfacing		\$28,638.93
	Total Expenditures	\$30,953.28

Fiscal Year 2023/2024 Assessment Fiscal Year 2023/2024 Total Collection \$543.04

\$32,582.40

# Rolling Hills Unit 2-A - 24 Parcels

Initial Year of Assessment 2023/2024

# Total Assessed Cost FY 2023/2024 Assessment per parcel (24)

\$9,095.52 \$378.98

\$378.98

\$9,095.52

REVENUE		
Estimated Revenues		\$9,095.52
Statutory 5% Budget Requirement		(\$454.78)
	Balance Forward	\$8,640.74

EXPENDITURES		
<u>Budget</u>		
Collection Costs (2% tax collector commission + administrative fees)		\$252.50
Annual Maintenance		\$0.00
Reserves - Maintenance		\$1,316.48
Reserves - Future Resurfacing		\$7,071.76
	Total Expenditures	\$8,640.74

Fiscal Year 2023/2024 Assessment
Fiscal Year 2023/2024 Total Collection

# **Bradley Creek Crossing Unit 1 - 57 Parcels**

Initial Year of Assessment 2023/2024

Total Assessed Cost FY 2023/2024 Assessment per parcel (57) \$18,813.42 \$330.06

REVENUE		
Estimated Revenues		\$18,813.42
Statutory 5% Budget Requirement		(\$940.67)
	Balance Forward	\$17,872.75

EXPENDITURES		
<u>Budget</u>		
Collection Costs (2% tax collector commission + administrative fees)		\$615.64
Annual Maintenance		\$0.00
Reserves - Maintenance		\$1,693.86
Reserves - Future Resurfacing		\$15,563.25
	Total Expenditures	\$17,872.75

Fiscal Year 2023/2024 Assessment Fiscal Year 2023/2024 Total Collection \$330.06 \$18,813.42

# APPENDIX D

# FORM OF CERTIFICATES TO NON-AD VALOREM ASSESSMENT ROLL

### **WILLOW SPRINGS PHASE 3**

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of the Board of County Commissioners located in Clay County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that, upon completion of this Certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as a part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this County.

Received this day of, 2023.	
DIANE HUTCHINGS CLAY COUNTY TAX COLLECTOR	Betsy Condon, Chairman, Clay County Board of County Commissioners
By: Stephanie Davis Tax Manager	ATTEST:
	Tara S. Green, Clay County Clerk of Court and Comptroller Ex Officio Clerk to the Board

	1 AU Parcels
Parcels	106
ΛU	106
\$255.51/AU	\$27,084.06

### **FOXMEADOW UNIT 8-A**

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of the Board of County Commissioners located in Clay County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that, upon completion of this Certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as a part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this County.

Received this day of, 2023.	
DIANE HUTCHINGS	
CLAY COUNTY TAX COLLECTOR	Betsy Condon, Chairman, Clay County Board of County Commissioners
By:	
Stephanie Davis Tax Manager	ATTEST:
	Tara S. Green, Clay County Clerk of Court and Comptroller Ex Officio Clerk to the Board

	1 AU Parcels
Parcels	60
AU	60
\$543.04/AU	\$32,582.40

#### **ROLLING HILLS UNIT TWO-A**

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of the Board of County Commissioners located in Clay County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that, upon completion of this Certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as a part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this County.

Received this day of, 2023.	
DIANE HUTCHINGS CLAY COUNTY TAX COLLECTOR	Betsy Condon, Chairman, Clay County
	Board of County Commissioners
By:Stephanie Davis	ATTEST:
Tax Manager	
	Tara S. Green, Clay County Clerk of Court
	and Comptroller
	Ex Officio Clerk to the Board

	1 AU Parcels
Parcels	24
AU	24
\$378.98/AU	\$9,095.52

#### BRADLEY CREEK CROSSING UNIT 1

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of the Board of County Commissioners located in Clay County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that, upon completion of this Certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as a part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this County.

Received this day of, 2023.	
DIANE HUTCHINGS	
CLAY COUNTY TAX COLLECTOR	Betsy Condon, Chairman, Clay County Board of County Commissioners
By:	
Stephanie Davis Tax Manager	ATTEST:
	Tara S. Green, Clay County Clerk of Court and Comptroller Ex Officio Clerk to the Board

	1 AU Parcels
Parcels	57
AU	57
\$330.06/AU	\$18,813.42