



DIANE HUTCHINGS
— TAX COLLECTOR —
SERVING CLAY COUNTY

October 04, 2023

Clay County Board of County Commissioners
Post Office Box 1366
Green Cove Springs, Florida 32043

Re: Request for Extension of 2023 tax roll prior to completion of Value Adjustment Board hearings

Dear Commissioners:

Compliance with Florida law, which requires the Value Adjustment Board (VAB) to use Special Magistrates to conduct the hearings on the various petitions filed before the VAB, means that the final action of the VAB will occur after November 1, 2023, the date that the tax notices must be sent.

For this reason, I am requesting that the Board of County Commissioners utilize the attached resolution to order the Clay County Value Adjustment Board, pursuant to Sections 197.323 and 193.122, Florida Statutes, to certify the assessment roll prior to completion of VAB hearings. Completion of the VAB hearings is the only cause for delay in the issuance of tax notices beyond November 1, 2023. For any parcel for which tax liability is subsequently altered as a result of VAB action, I shall resolve the matter by following the same procedures used for correction of errors.

Thank you for your attention to this matter. Please call if you have any questions.

Very truly yours,

Diane Hutchings
Clay County Tax Collector

Enclosure

cc: Tracy Drake, Property Appraiser (w/encl.)

477 HOUSTON STREET · P.O. BOX 218 · GREEN COVE SPRINGS, FLORIDA 32043-0218

CLAY COUNTY OFFICE LOCATIONS

Green Cove Springs 477 Houston St.

Keystone Heights 7380 St. Rd. 100, Ste. 10

Orange Park 1518 Park Ave. & 3245 Bear Run Blvd.



TAX COLLECTOR PHONES

Main Office 904.269.6320

Property Taxes 904.269.6329

HOURS

Monday-Friday 8:30AM-5:00PM
CALL CENTER OPENS DAILY AT 8:00AM

Resolution No. 2023-2024

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA, ORDERING THE CLAY COUNTY VALUE ADJUSTMENT BOARD TO CERTIFY THE ASSESSMENT ROLLS FOR CLAY COUNTY, FLORIDA, PURSUANT TO SECTION 197.323, FLORIDA STATUTES.

WHEREAS, due to the requirement of Florida law that all counties utilize Special Magistrates to hear petitions filed before the Clay County Value Adjustment Board (the "VAB"), the VAB will not be able to act on all such petitions until after November 1, 2023, which is beyond the usual time for the issuance of tax notices by Clay County, Florida; and

WHEREAS, the Board of County Commissioners of Clay County, Florida, is empowered under Section 197.323, Florida Statutes, to direct the VAB to certify the assessment rolls as provided in Section 193.122, Florida Statutes, upon a majority vote of the Board of County Commissioners of Clay County, Florida, at the request of the Tax Collector of Clay County, Florida; and

WHEREAS, the Clay County Tax Collector has requested the Board of County Commissioners of Clay County, Florida, to order the assessment rolls extended pursuant to Section 197.323, Florida Statutes.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA:

Section 1. The Board of County Commissioners of Clay County, Florida, pursuant to Section 197.323, Florida Statutes, hereby orders the VAB to certify the 2023 assessment rolls of Clay County, Florida, as required by Section 193.122, Florida Statutes, and to forward such assessment rolls to the Property Appraiser for Clay County, Florida.

Section 2. A certified copy of this Resolution shall be immediately transmitted to the VAB for Clay County, Florida.

ADOPTED this ___ day of October 2023.

BOARD OF COUNTY COMMISSIONERS
CLAY COUNTY, FLORIDA

BY: _____
Betsy Condon, Its Chairman

ATTEST:

Tara S. Green
Clay County Clerk of Court and Comptroller
Ex Officio Clerk of the Board