

RESOLUTION NO. 2020/2021 - _____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA, INSTRUCTING THE CLAY COUNTY TAX COLLECTOR, PURSUANT TO SECTION 197.212, FLORIDA STATUTES, NOT TO MAIL AD VALOREM TAX NOTICES TO A TAXPAYER IF THE AMOUNT OF AD VALOREM TAXES SHOWN ON THE TAX NOTICE IS LESS THAN TEN DOLLARS AND INSTRUCTING THE CLAY COUNTY PROPERTY APPRAISER, PURSUANT TO SECTION 197.212, FLORIDA STATUTES, NOT TO MAKE AN EXTENSION ON THE AD VALOREM TAX ROLL FOR ANY PARCEL FOR WHICH THE AD VALROEM TAX WOULD AMOUNT TO LESS THAN TEN DOLLARS.

RECITALS

WHEREAS, Section 197.212, Florida Statutes, provides for the Board of County Commissioners to adopt a resolution on the recommendation of the County Tax Collector providing instruction as to the minimum tax bill and to extensions on the tax roll; and

WHEREAS, the County's Tax Collector has recommended that the Board of County Commissioners continue with a minimum tax bill of ten dollars as has been the policy for previous years; and

WHEREAS, pursuant to Section 197.212, Florida Statutes, the Board of County Commissioners desires to provide instruction to the County's Tax Collector and the County's Property Appraiser related to the setting of the minimum tax bill.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The Board of County Commissioners of Clay County, Florida, pursuant to Section 197.212, Florida Statutes, hereby instructs the Clay County Tax Collector not to mail ad valorem tax notices to a taxpayer if the amount of ad valorem taxes shown on the tax notice is less than an amount up to ten dollars (\$10.00).

Section 2. The Board of County Commissioners of Clay County, Florida, pursuant to Section 197.212, Florida Statutes, hereby instructs the Clay County Property Appraiser not to make an extension on the ad valorem tax roll for any parcel for which the ad valorem tax would amount to less than an amount up to ten dollars (\$10.00).

Section 3. This Resolution shall be effective upon its adoption by the Board of County Commissioners.

DULY ADOPTED by the Board of County Commissioners of Clay County, Florida this 14th day of September, 2021.

BOARD OF COUNTY COMMISSIONERS
CLAY COUNTY, FLORIDA

By: _____

Mike Cella, Its Chairman

ATTEST:

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