



Nassau County, Florida



Popular Annual Financial Report

For the Fiscal Year ended 09/30/2013



Message from the Clerk:



Dear Citizens,

As part of our office's commitment to open, accountable and fiscally responsible County government, I am pleased to present the Popular Annual Financial Report (PAFR) for Nassau County, Florida for the fiscal year ended 09/30/2013. The information contained in this report is derived from broader and more detailed data contained in the 2013 Comprehensive Annual Financial Report (CAFR), which includes financial statements audited by Purvis, Gray and Company, LLP.

The financial information presented here is in a condensed and simplified form and is not meant to be a substitute for the County's CAFR, which provides detail on the County's financial position and financial changes during the fiscal year in conformity with generally accepted accounting principles (GAAP).

The financial information within this report includes not only the County itself, but also the following legally separate component units: Nassau County Housing Finance Authority and Recreation and Water Conservation and Control District No. 1.

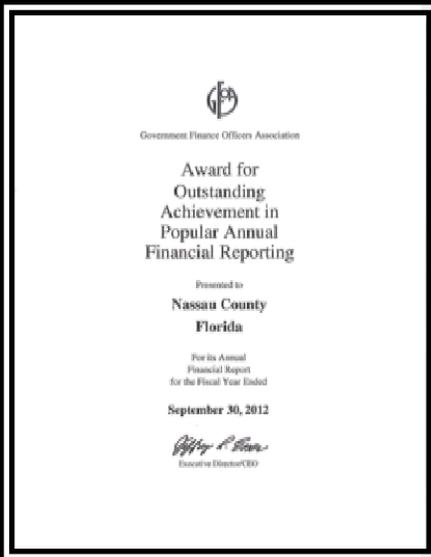
Additional resources contained in this report include local statistics such as historical population and unemployment numbers as well as a directory of all Elected Officials and Departments of your County government.

I am pleased to report that Nassau County has received the Certificate of Achievement in Financial Reporting for the CAFR for seven consecutive years. The County also received the Award for Outstanding Achievement in Popular Annual Financial Reporting for each of its first two PAFRs, covering the fiscal years 2011 and 2012.

Both the PAFR and the CAFR are available online at www.nassauclerk.com. Hard copies of the PAFR are available at the Nassau County libraries or upon request at the Nassau County Clerk of Courts at the Historic Courthouse in Fernandina Beach or the Judicial Annex in Yulee. You may also call my office at (904) 548-4600 to share your comments, questions or concerns. I hope that this information will help you more fully understand your government's finances.

Sincerely,

Clerk & Comptroller



"Preserving and Protecting the Public Trust is Our Greatest Responsibility"



Historic Courthouse in Fernandina Beach

photo courtesy of Scott Moore Photography

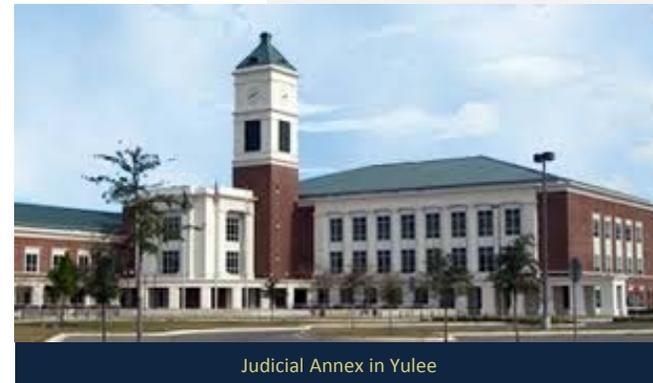


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May 3-5, 2013
 marked the 50th
 Anniversary of
 the annual Isle
 of Eight Flags
 Shrimp Festival
 in Fernandina
 Beach



Judicial Annex in Yulee

Your County Government



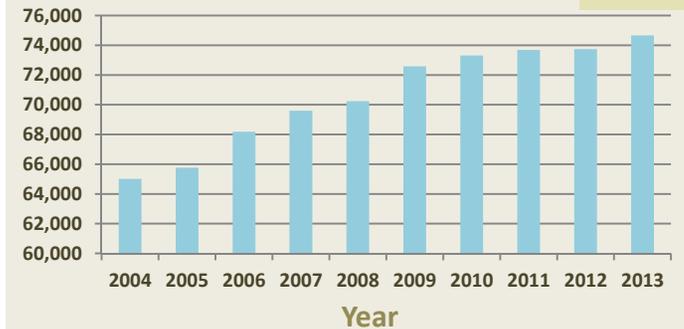
Nassau County operates under the Constitution and Laws of the State of Florida. The governing Board consists of five citizen-elected County Commissioners (the BOCC) each representing a different district within the County and elected to staggered four-year terms.

The BOCC sets public policy, levies taxes, and authorizes spending for various County programs, capital projects, and operating expenses. The County Manager reports directly to the Board and is responsible for operations of all BOCC Departments.

County

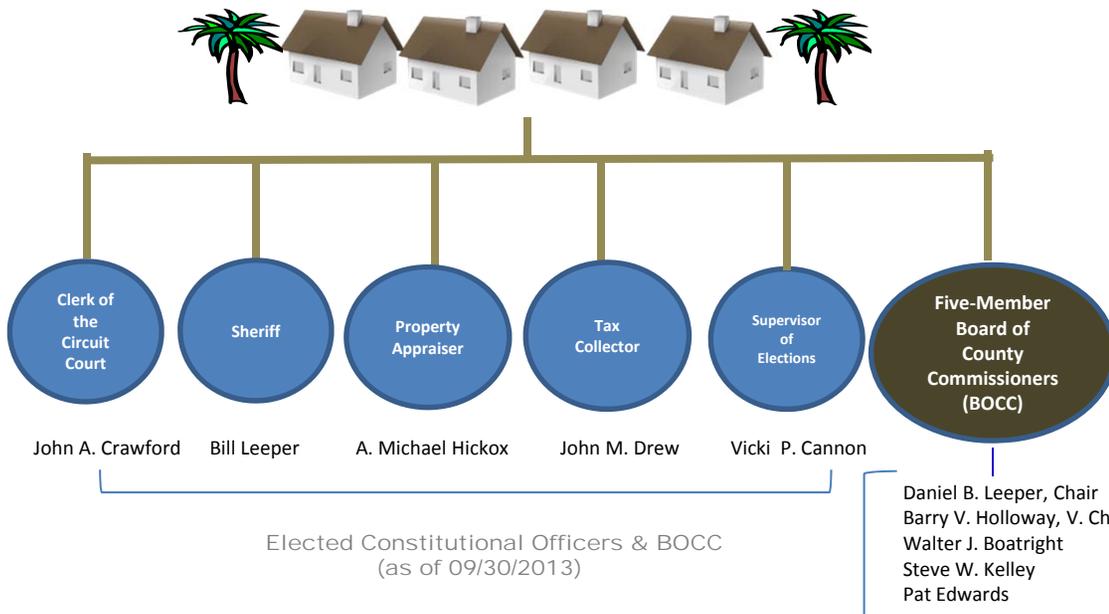
Nassau County Population

74,661



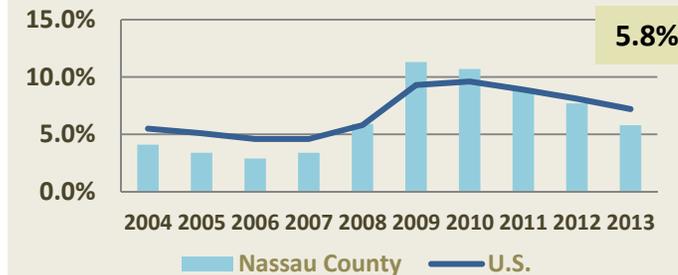
Sources: FL Office of Econ & Demo Research, US Census Bureau

Nassau County's population has increased 14.8% in the last ten years from 65,016 in 2004 to 74,661 in 2013.



Nassau County Unemployment Rate

5.8%



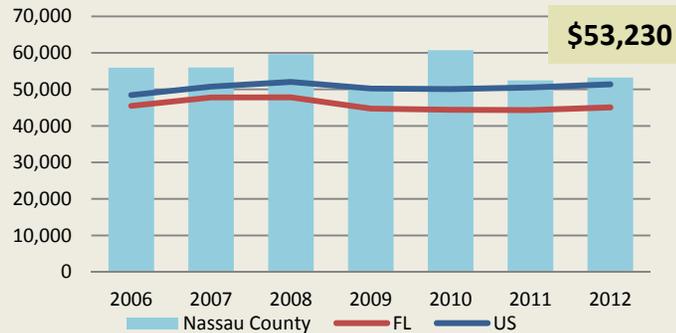
Sources: FL Dept of Economic Opportunity, Bureau of Labor Statistics

In September 2013, Nassau County's unemployment rate improved to 5.8%, compared to a US rate of 7.2%, and a prior year County unemployment rate of 7.7%.

Statistics

Tourism Industry

Median Household Income



Source: US Census Bureau -- ACS B19013; GCT1901

Nassau County's median household income increased to \$53,230 in 2012, compared to \$45,040 for Florida and \$51,371 for the US.

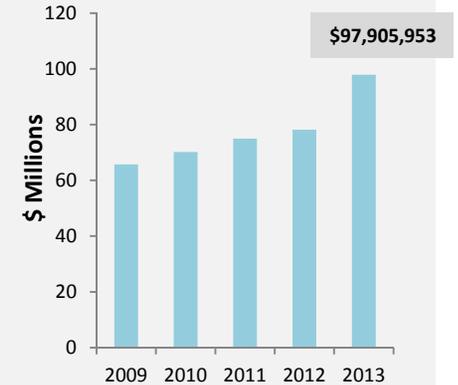
Tourism is the largest industry in Nassau County, employing **24%** of the work force and historically generating over **36%** of the sales tax revenue.

In the past four years there has been approximately **\$250 million** of private sector investment in Nassau County, including a new Residence Inn, renovation and expansion of meeting facilities at the Ritz Carlton, and 155 new guest rooms and doubling of meeting space at the Omni Amelia Island Plantation resort.

In 2013, Nassau County logged a record **577,804** lodging units, a **13.9%** increase over 2012 which, along with increased rates, contributed to a **25.2%** increase in rental receipts.

The Omni Amelia Island Plantation is the largest private sector employer in Nassau County, and the Ritz Carlton ranks third.

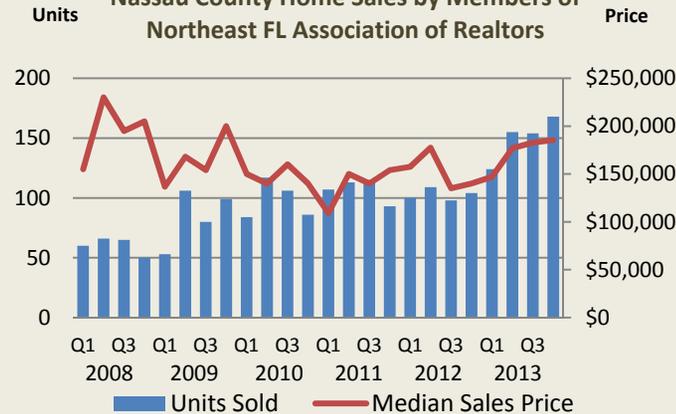
Rental Receipts



Sources: Amelia Island Tourist Development Council; Smith Travel Research

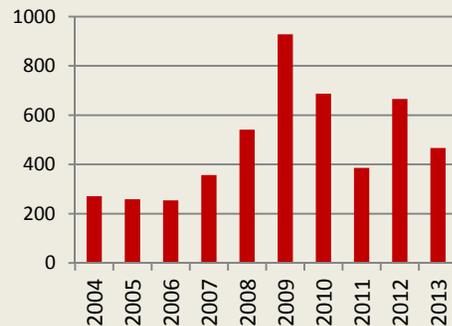
Rental receipts from lodging in Nassau County were up 25.2% in 2013 to \$97.9 million when compared to 2012.

Nassau County Home Sales by Members of Northeast FL Association of Realtors



Source: Northeast Florida Association of Realtors

Foreclosures



Foreclosures in Nassau County peaked in 2009 at 928.



The 19th annual Amelia Island Concours d'Elegance held in March 2013 received the 2013 Motoring Event of the Year award at the International Historic Motoring Awards in London, England.

Major County Accomplishments in Fiscal Year 2013:

Growth Management

Created a new customized zoning district for the **Crawford Diamond Industrial Park**, a 1,814 acre site in west Nassau County owned by TerraPointe LLC, a division of Rayonier.

Additionally, the first Detailed Area Site Plan (DSAP) for the **East Nassau Community Planning Area**, (ENCPA), a 24,000 acre state-approved Sector Plan in eastern Nassau County, was approved by the County. Also owned by TerraPointe, the property will be developed over 20+ years with up to 24,000 residential dwelling units and 11 million square feet of office, retail and industrial use space.

The initial DSAP is for 4,202 acres, with a focus on job creation and includes plans for 7.1 million square feet of non-residential development and 4,038 residential units.



Engineering Services

- Completed the Julia Street Multiuse Path project tying it into the path at SRA1A.
- Completed the 14th Street Corridor improvements.
- Completed the widening and improvements at 14th & Lime Streets.
- Completed construction of Loop Road Phase I (Christian Way).

Extension Office

Responded to 19,862 citizen inquiries for various programs including 4-H, Horticulture and Natural Resources.

Technical Services

Completed a two million dollar upgrade of the County's communication system.

Animal Control

Increased its live release rate by 20%, reduced euthanasia rates by 40% and placed a record 782 animals into adoption.

Facilities Maintenance



Built new restroom facility at Melton Nelson boat ramp on SR 200 in Yulee.



Repaired and improved Kings Ferry boat ramp in Hilliard.

Fire Rescue



Replaced one fire engine and one rescue unit.

Road & Bridge



Completed excavation and sloping at Connor Pit.



Removed and replaced drainage system on North Ridge Lane..



Re-established Millings Road.

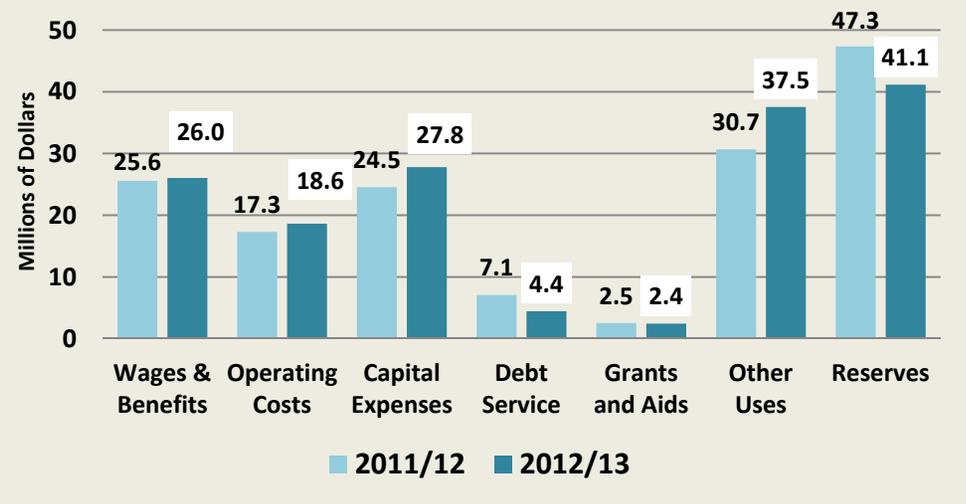


The County's Annual Budget

$$\text{CASH LEFT OVER FROM PRIOR YEAR} + \text{REVENUES} = \text{EXPENSES} + \text{RESERVES}$$

BOCC 2012/2013 Adopted County Budget = \$157,995,813
 (a 1.9% increase over the prior year)

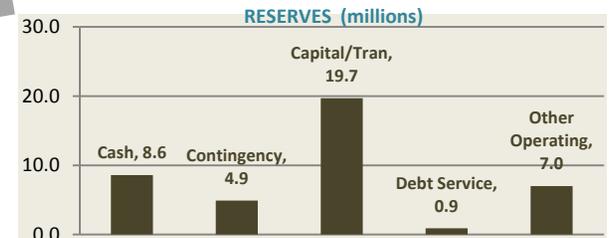
State law requires Nassau County and your elected Commissioners to adopt a **balanced budget** to operate the County for the upcoming fiscal year, which begins each October 1st. The annual budget must include all governmental funds as well as the enterprise funds (for the solid waste and sewer & water businesses owned and operated by the County). The budget contains the details of required expenses and identifies the sources of the funds to pay for them. The budget also specifies the Reserves, which are the County's funds in excess of known expenses. With the exceptions of the Property Appraiser and the Tax Collector, whose budgets are approved by the Florida Department of Revenue, and the Clerk, whose court-related budget is approved at the state level, the budgets of all Constitutional Officers must be approved by the BOCC.



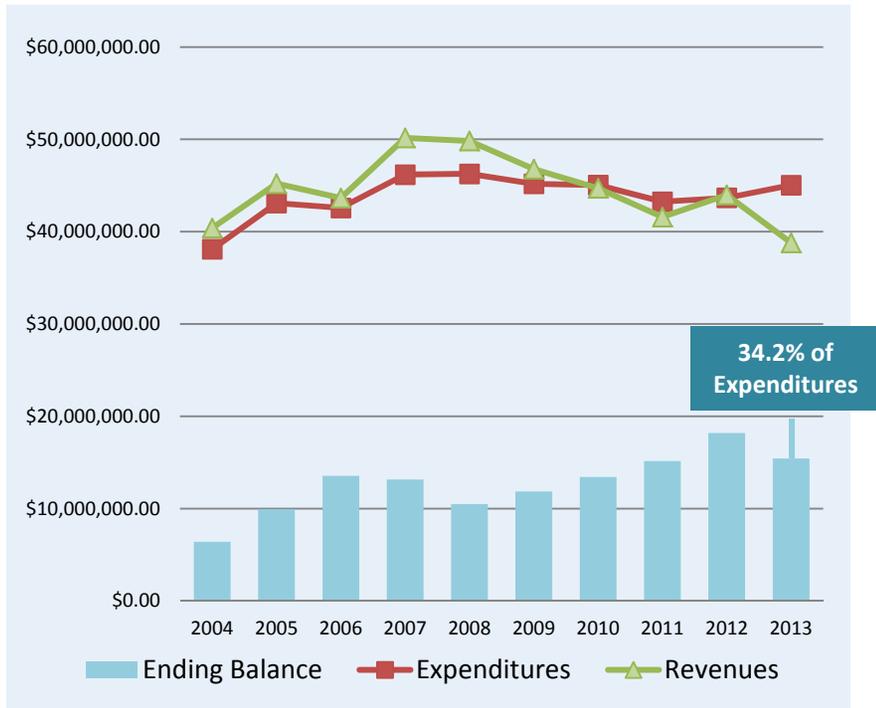
The adopted County budget for fiscal year 2012/2013 included a \$6.2 million decrease in County Reserves to \$41.1 million when compared to the prior fiscal year.

Two methods of Accounting:

1. The County prepares its **Annual Budget** (as well as a set of financial statements) using **Fund Accounting**, which focuses on cash flows and the near-term ability of the County to pay its bills each year. Funds are segregated, each with its own set of rules and objectives. The set of funds known as the **Governmental Funds** are used to account for the general services provided to the public.
2. The **Statement of Activities** and the **Statement of Net Position** (provided later in this report in a condensed fashion) focus on the County as a single entity and use accounting methods similar to those used in the private sector. They present a picture of the long-term economic health of the County.



The General Fund



The General Fund is the main operating fund for Nassau County. To the left is a chart showing the 10-year General Fund ending fund balance history as well as the 10-year General Fund revenue and expenditure history.

The County ended the 2013 fiscal year with a General Fund balance of \$15.4 million which represented approximately **34.2%** of the fiscal year's General Fund expenditures of \$45 million.

The fiscal year 2013 General Fund expenditures increased by \$1.4 million (3.1%) when compared to 2012. General Fund revenues decreased by \$5.2 million (11.8%). The General Fund ended the fiscal year on 09/30/13 with a fund balance that was \$2.8 million (15.2%) lower than at the end of the prior fiscal year.



Property Taxes represented 75.6% of General Fund Revenues in fiscal year 2013. The **FIVE LARGEST PROPERTY TAX ASSESSED VALUES** in Nassau County in 2013 were:

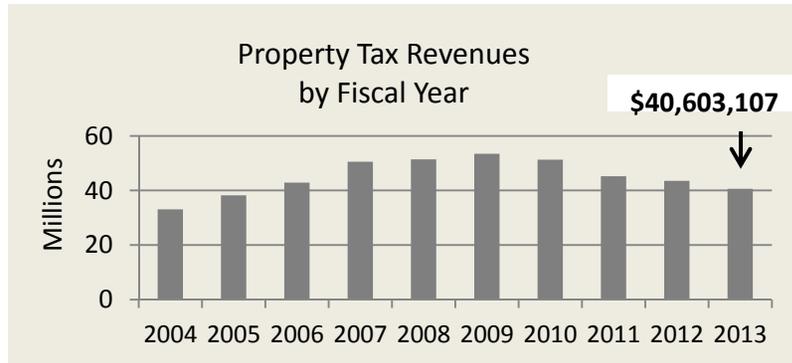


	Taxable Assessed Value
Rock-Tenn (formerly Smurfit-Stone)	\$ 154.9 million
Ameliatel	86.6
Rayonier Performance Fibers	76.2
Omni Amelia Plantation Company	48.5
Florida Power & Light Company	34.9

Tax Revenue Trends

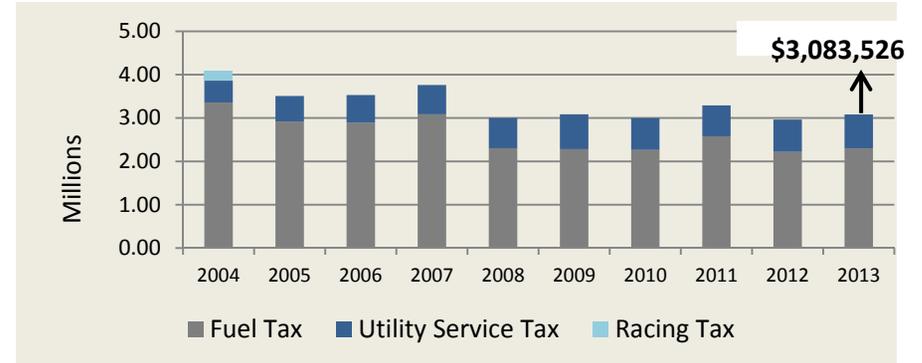


Property Tax Revenues



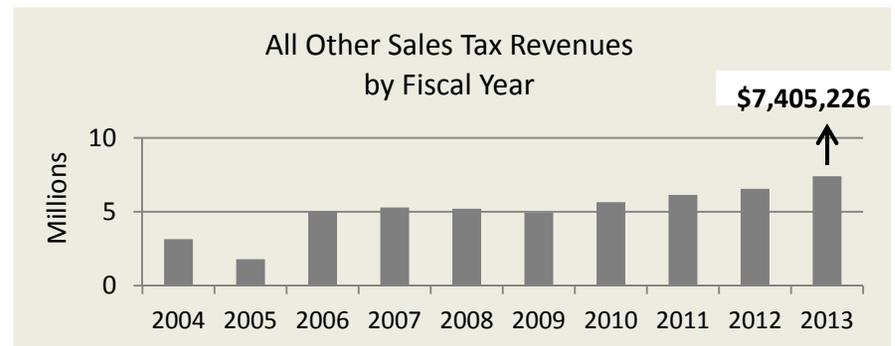
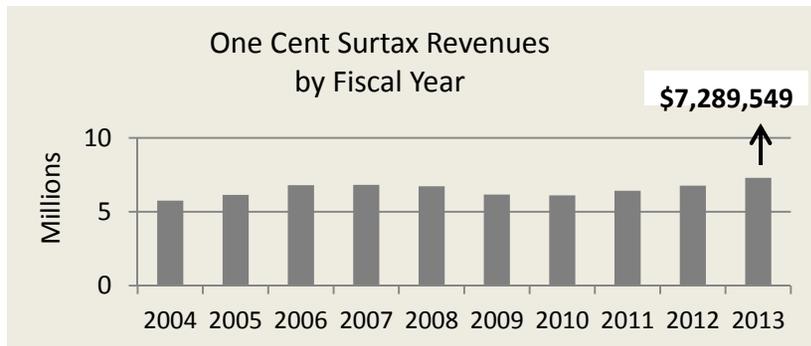
County Property Tax Revenues decreased by approximately \$2.9 million (6.7%) compared to the prior fiscal year due to a continued decline in assessed property values and no change to the millage rate.

Fuel, Utility & Racing Tax Revenues



County Fuel and Utility Services Tax Revenues increased by \$120,239 (4.1%) compared to the prior fiscal year.

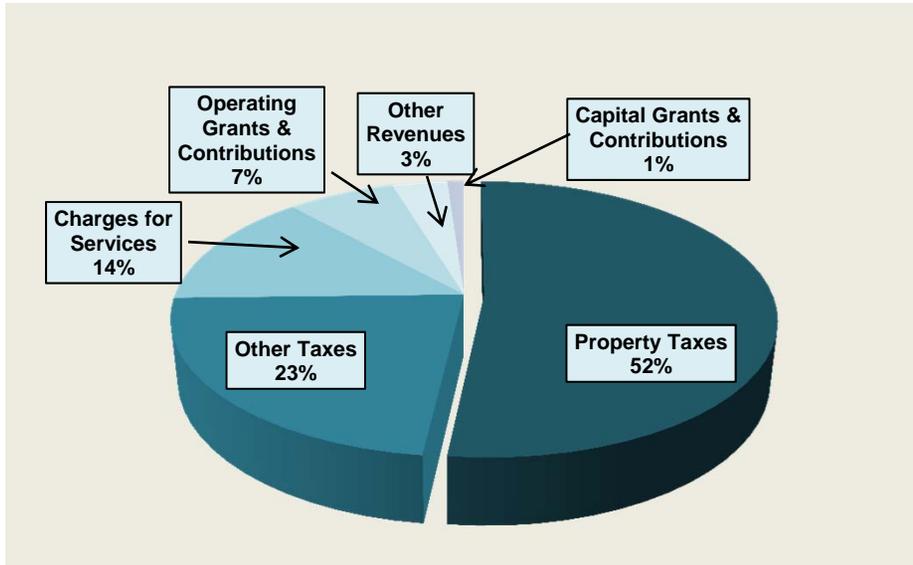
Sales Tax Revenues



A strengthening tourism business helped boost County Sales Tax Revenues by \$1,384,961 (10.4%) to \$14,694,775 when compared to the prior year, including a \$524,628 (7.8%) year-to-year increase in One Cent Surtax Revenues.

County Revenues

County Revenues for Fiscal Year 2013



Year-to-Year Comparison

Revenues	Fiscal Year 2013	Fiscal Year 2012	YTY Increase/ (Decrease)
Charges for Services	10,687,918	10,291,689	396,229
Operating Grants & Contributions	5,505,889	8,047,507	(2,541,618)
Capital Grants & Contributions	843,147	2,063,815	(1,220,668)
Property Taxes	40,603,107	43,513,184	(2,910,077)
Other Taxes	17,778,301	16,273,101	1,505,200
Other Revenues	2,829,653	5,405,201	(2,575,548)
Total County Revenues	78,248,015	85,594,497	(7,346,482)

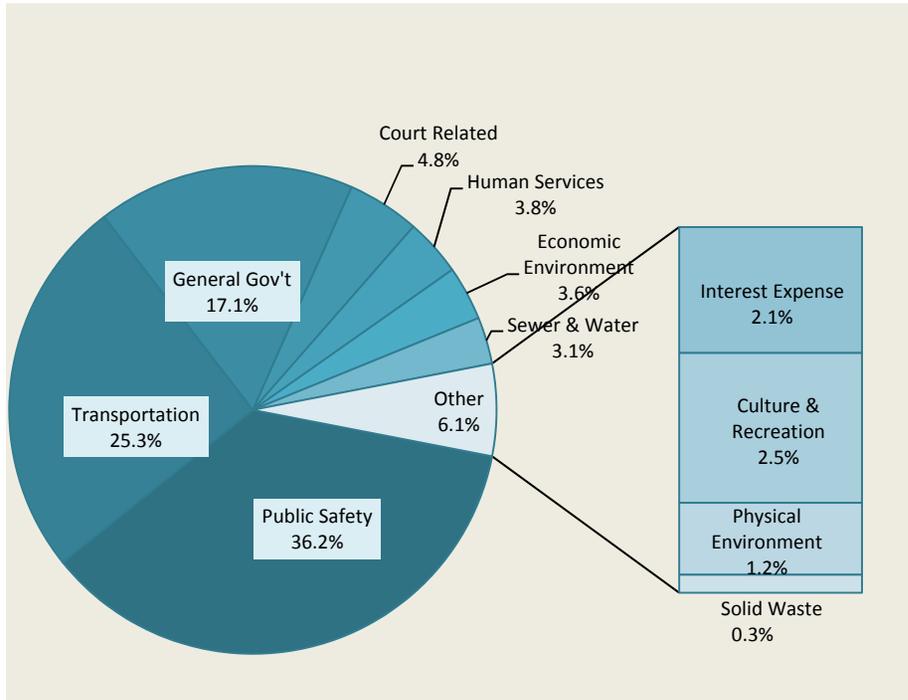
Property Taxes accounted for **52%** of the County Revenues in fiscal year 2013 and represented an average cost per citizen of **\$544**.

County Revenues were down **\$7.3** million (8.6%) in fiscal year 2013 as compared to the prior year:

- **Tax Revenues** decreased by **\$1.4** million due to a \$2.9 million decrease in property taxes, partially offset by a \$1.5 million increase in other tax revenues.
- **Revenues from Grants & Contributions** decreased by **\$3.8** million in fiscal year 2013. Factors contributing to the decline included a shift in court funding methodology in 2013, a decline in public safety grants, one-time revenue from DEA funds seized in 2012, and 2012 contributions from property owners benefitting from a beach re-nourishment project.
- **Other Revenues** decreased by **\$2.6** million in fiscal year 2013 as compared to the prior year in large part because of a \$2.66 million advance payment obligation received from JEA utility in fiscal year 2012.

County Expenses

County Expenses for Fiscal Year 2013



Year-to-Year Comparison

Expense	Fiscal Year 2013	Fiscal Year 2012	YTY Increase/ (Decrease)
General Government	15,804,846	15,692,118	112,728
Court Related	4,447,850	4,245,186	202,664
Public Safety	33,411,177	32,542,628	868,549
Physical Environment	1,136,949	1,428,246	(291,297)
Transportation	23,323,347	22,723,333	600,014
Economic Environment	3,347,791	3,145,596	202,195
Human Services	3,509,336	4,058,552	(549,216)
Culture/Recreation	2,292,451	2,300,385	(7,934)
Interest Expense on LT Debt	1,929,874	2,173,187	(243,313)
Sewer & Water	2,843,437	2,634,394	209,043
Solid Waste	274,458	2,058,137	(1,783,679)
Total County Expenses	92,321,516	93,001,762	(680,246)

Overall, **County Expenses** were down slightly in fiscal year 2013 as compared to the prior year with total expenses declining by **\$680,246** (0.7%).

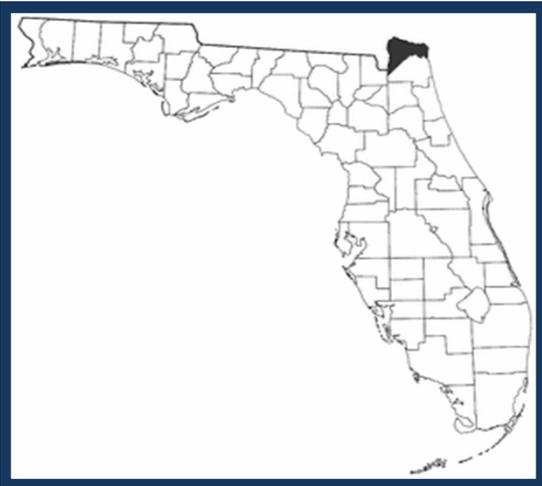
A major factor in the decline was a \$1.7 million decrease in solid waste expenses due to a one-time credit to the County in fiscal year 2013 of approximately \$1 million because landfill closure costs were lower than anticipated.

Nassau County Condensed Statement of Activities:

Nassau County's expenses exceeded its revenues by \$14.1 million in fiscal year 2013 compared to a smaller deficit of \$7.4 million in fiscal year 2012.

The decrease in revenues of \$7.35 million when compared to the prior year was only minimally offset by a reduction in expenses of \$0.68 million.

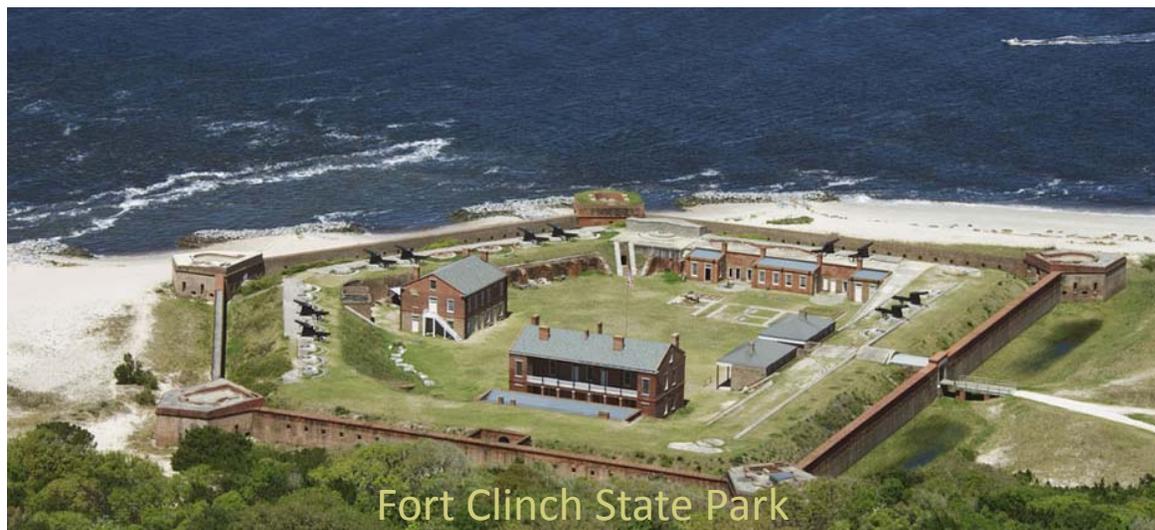
Expenses in 2013 included depreciation of \$20.1 million, the County's Other Postemployment Benefits (OPEB) cost increase of about \$855,000 and an increase in accrued compensated absences of approximately \$271,000.



	Governmental 2013 Activities	Business-Type 2013 Activities	TOTAL 09/30/2013	TOTAL 09/30/2012
REVENUES				
Program Revenues	13,355,278	3,681,676	17,036,954	20,403,011
General Revenues	<u>60,939,964</u>	<u>271,097</u>	<u>61,211,061</u>	<u>65,191,486</u>
Total Revenues	<u>74,295,242</u>	<u>3,952,773</u>	<u>78,248,015</u>	<u>85,594,497</u>
EXPENSES				
General Government	15,804,846	-	15,804,846	15,692,118
Court Related	4,447,850	-	4,447,850	4,245,186
Public Safety	33,411,177	-	33,411,177	32,542,628
Physical Environment	1,136,949	-	1,136,949	1,428,246
Transportation	23,323,347	-	23,323,347	22,723,333
Economic Environment	3,347,791	-	3,347,791	3,145,596
Human Services	3,509,336	-	3,509,336	4,058,552
Culture and Recreation	2,292,451	-	2,292,451	2,300,385
Interest on Long-term Debt	1,929,874	-	1,929,874	2,173,187
Solid Waste	-	274,458	274,458	2,058,137
Water and Sewer	-	<u>2,843,437</u>	<u>2,843,437</u>	<u>2,634,394</u>
Total Expenses	<u>89,203,621</u>	<u>3,117,895</u>	<u>92,321,516</u>	<u>93,001,762</u>
Beginning Net Position	491,066,435	(5,449,564)	485,616,871	493,035,420
Prior Period Adjustment	-	-	-	(11,284)
Ending Net Position	476,158,056	(4,614,686)	471,543,370	485,616,871
Change in Net Position	<u>(14,908,379)</u>	<u>834,878</u>	<u>(14,073,501)</u>	<u>(7,407,265)</u>

Nassau County Condensed Statement of Net Position:

	Governmental 2013 Activities	Business-Type 2013 Activities	TOTAL 09/30/2013	TOTAL 09/30/2012
<u>ASSETS</u>				
Cash & Investments	70,080,803	11,755,628	81,836,431	87,185,043
Receivables, net	4,039,664	484,254	4,523,918	1,215,014
Capital assets, net	465,798,051	14,806,823	480,604,874	493,269,448
Other assets	<u>994,209</u>	<u>111,780</u>	<u>1,105,989</u>	<u>5,941,267</u>
Total Assets	<u>540,912,727</u>	<u>27,158,485</u>	<u>568,071,212</u>	<u>587,610,772</u>
<u>LIABILITIES</u>				
Payables & other short-term liabilities	14,320,336	1,364,085	15,684,421	16,294,184
Bonds, notes and other long-term liabilities	<u>50,434,335</u>	<u>30,409,086</u>	<u>80,843,421</u>	<u>85,688,433</u>
Total Liabilities	<u>64,754,671</u>	<u>31,773,171</u>	<u>96,527,842</u>	<u>101,982,617</u>
<u>NET POSITION</u>	<u>476,158,056</u>	<u>(4,614,686)</u>	<u>471,543,370</u>	<u>485,628,155</u>



Glossary of Financial Reporting Terms:

Net Position- the difference between what the County owns (assets) and what the County owes (liabilities).

Condensed Statement of Net Position- a summary of what the County owns and owes at the end of each fiscal year.

Condensed Statement of Activities- a summary of how the County's net position changed during the fiscal year which ended on September 30, 2013.

Governmental Activities- services the County provides that are mainly paid for with tax dollars, state and federal grants and revenue sharing.

Business-Type Activities- includes the County-owned water & sewer utility and solid waste disposal where users pay for most if not all of the costs of operation.

Program Revenues- money that the County takes in during the year for a specific program that reduces how much of its cost has to be paid for out of general County revenues. Examples include Charges for Services, Operating Grants and Capital Grants.

General Revenues- money that the County receives during the year that is not matched to a specific program.

Capital Grants- provide support for the purchase of property, construction of a facility, remodeling, expansion of a facility or purchase of equipment.

Operating Grants- provide support for the day-to-day cost of running an organization.

What Nassau County Owns:

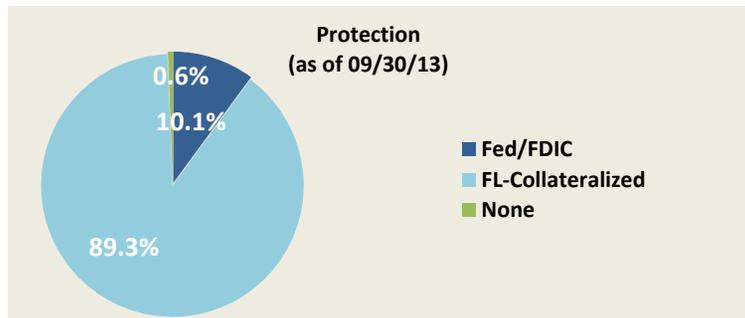
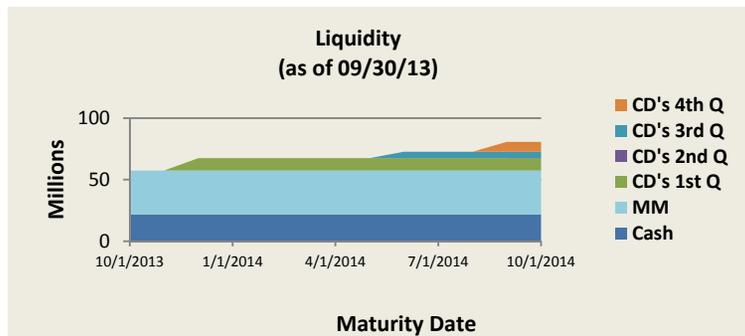
Cash & Investments



All Nassau County cash deposits and investments of surplus funds are made and maintained in accordance with local, state, and national laws.

The County's primary focus is always the *protection of taxpayer funds* with the maintenance of *adequate liquidity* to meet the County's cash flow needs a crucial secondary consideration.

The County ladders the maturities of its time deposits in order to provide adequate liquidity, improve income predictability, and increase the portfolio return.



The book value of Nassau County BOCC Cash and Investments totaled **\$81,196,230** on 09/30/2013. A detailed report of income and investments is available at:

<http://www.nassauclerk.com/finance/finance.reporting.cfm#quarterly>

Capital Assets



Balance on 09/30/13:

Land	\$76,514,655
Construction in Progress	2,949,092
Buildings and Improvements	59,093,816
Machinery & Equipment	54,286,483
Landfill	41,701,285
Leasehold Improvements	1,151,985
Infrastructure	611,800,086
<i>Less:</i> Accumulated Depreciation	(366,892,528)
Net Capital Assets	<u>\$ 480,604,874</u>

What Nassau County Owes:

Summary of Nassau County Municipal Bond Obligations (as of 09/30/2013):



Two Bond Issues Refinanced in Fiscal Year 2013

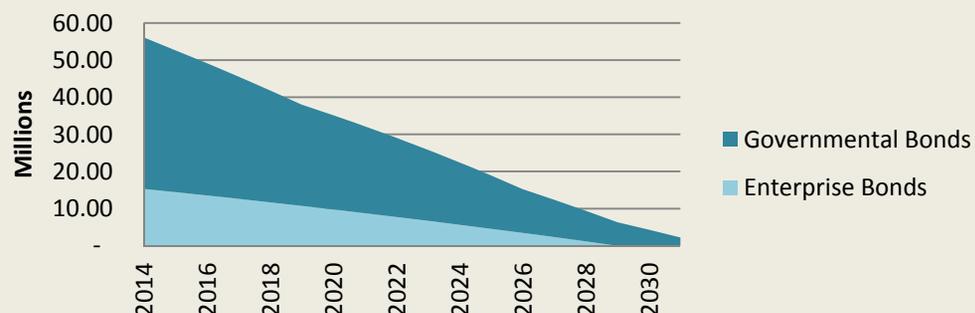
Effective October 01, 2012 the lender lowered the fixed interest rate on the Series 2009 Gas Tax Revenue Bond from 3.72% to 1.86%, saving the County about \$422,000 in future debt service payments.

On April 09, 2013 the County advance refunded the Series 2003 Water & Sewer Revenue Bonds, which were subsequently called on September 01, 2013.

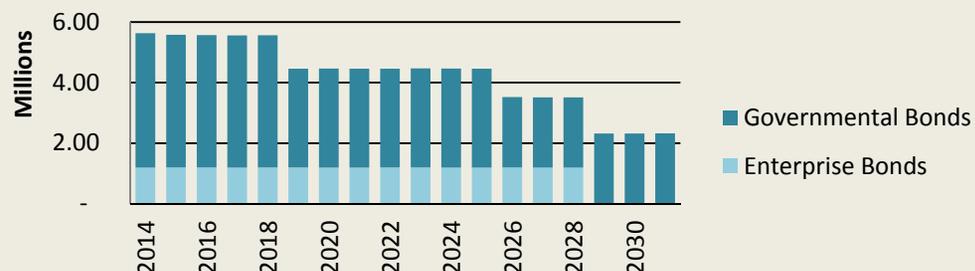
The new debt, issued at a fixed rate of 2.15% , shortened the payback period by about five and a half years and will save the County over \$6 million in future debt service payments.

Description	Issue Amount	Principal Balance	Debt Service Payments	Maturity Date
GOVERNMENTAL BONDS				
Series 2007 Rev & Refunding Bonds	\$29,630,000	\$27,325,000	\$41,889,450	05/01/2031
Series 2000 Optional Gas Tax Rev Bond	6,167,580	8,235,807	11,340,000	03/01/2025
Series 2009-1 Gas Tax Revenue Bond (refinanced Oct., 2012)	8,842,307	<u>5,224,970</u>	<u>5,520,105</u>	10/01/2018
Total Governmental Bonds :		<u>\$40,785,777</u>	<u>\$58,749,555</u>	
ENTERPRISE BOND				
Series 2013 Water & Sewer Revenue Bond	\$15,650,000	<u>\$15,320,000</u>	<u>\$17,921,715</u>	04/01/2028
Total County Municipal Bond Obligations:		<u>\$56,105,777</u>	<u>\$76,671,270</u>	

Scheduled Pay Down of \$56.1 Million of Outstanding Debt Principal



Scheduled Payments by Fiscal Year of \$76.7 Million of Future Debt Service (assuming no new debt)



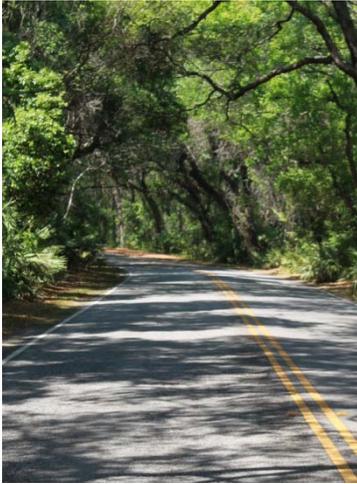
Bond Ratings Reviewed

On Oct. 18, 2013, Fitch Ratings affirmed its AA-general obligation (GO) rating of Nassau County, citing strong reserves, manageable long-term debt levels, and an improving local economy.

On Dec. 11, 2013, Standard & Poor's Rating Services upgraded Nassau County's GO rating from A+ to AA- with outlook "stable". Contributing factors included strong reserves/ liquidity, good financial practices and a strong local economy which they felt more than offset the recent use of reserves (rather than tax increases) to balance the County's budget.

Your Nassau County Board of County Commissioners

(effective January, 2014)



Services provided by Nassau County include fire & rescue, recycling, animal control, road construction & maintenance, and building code enforcement. The County is also responsible for parks & recreation management, operation of public libraries, maintenance of County facilities, extension and health services and, for a portion of the County, water services.



District One

Fernandina Beach



Daniel B. Leeper

cell: (904) 430-3868
dleeper@nassaucountyfl.com

District Two

S. Amelia Island, O'Neil,
Nassauville



Steve W. Kelley

cell: (904) 556-0241
skelley@nassaucountyfl.com

District Three

Yulee, Chester, Blackrock



Pat Edwards-Vice Chair

cell: (904) 335-0260
pedwards@nassaucountyfl.com

District Four

Hilliard, Bryceville, Nassau Oaks,
Boulogne, Kings Ferry



Barry V. Holloway-Chair

cell: (904) 753-1072
bholloway@nassaucountyfl.com

District Five

Callahan



Walter J. Boatright

cell: (904) 753-0141
wboatright@nassaucountyfl.com

Appointed Officials:

County Manager

Ted Selby
Sabrina Robertson – Assistant
Ph 491-7380 Fax 321-5784

County Attorney

David Hallman
Joyce Bradley – Assistant
Ph 548-4590 Fax 321-2658



County Departments

Animal Control

Joe Novello – Director
Ruth Kitchens – Assistant
Ph 491-7440 Fax 225-3894

Building Department

Michael Griffin- Building Official
Ph 491-7337

Building & Permitting

Rhonda Sikes-Assistant
Ph 491-7337 Fax 321-5763

Code Enforcement

Janet Wiley – Assistant
Ph 491-7326 Fax 491-2027

Contracts Management

Charlotte Young - Manager
Dawn Krass – Assistant
Ph 491-7377 Fax 321-2658

County Extension

Becky Jordi - Director
Winifred Favors – Assistant/Office Mgr.
Ph 879-1019 Fax 879-2097

Facilities Maintenance

Robert Knott – Director
Suzie Fontes – Assistant/Office Mgr.
Ph 548-4688 Fax 548-4687

Parks & Recreation

Ph 548-4689 Fax 548-4687

Fire Rescue

Matt Graves – Fire Chief
Constance Holmes – Assistant
Ph 491-7525 Fax 321-5748

Growth Management

Peter King – Director
Ann Gregory – Assistant
Ph 491-7328 Fax 491-3611

Human Resources

Chili Pope - Director
Ph 491-7332 Fax 321-5797
Tina Keiter – Assistant

Risk Mgmt

Ph 491-7385 Fax 321-5797

Library

Dawn Bostwick - Director
Direct Line 548-4862
Claire Shepherd – Assistant
Ph 277-7365 Fax 277-7366

Office of Management & Budget

Shanea Jones – Director/Assistant County Mgr.
Ph 491-7370 Fax 321-5917

Rescue & NAU Billing

Ph 491-7373 Fax 491-7372

Grants/SHIP/Hardest Hit

Ph 491-7390 Fax 321-5917

Public Works

Scott Herring – Director

Engineering Dept.

Shelley Caldwell – Assistant
Ph 491-7330 Fax 491-3611

Nassau Amelia Utilities

Yvonne Thomas – Assistant
Ph 261-9452 Fax 261-2548

Road & Bridge Dept.

George Aviles – Assistant/Office Mgr.
Ph 491-7334 Fax 321-5926

Solid Waste

Becky Diden – Assistant
Ph 548-4974 Fax 879-6323

Technical Services

Guy Riner – Director
Ph 491-7393

Responsibilities of the Clerk:



John A. Crawford
Clerk of the Circuit Court and
Comptroller

Ph (904) 548-4600
(800) 958-3496

www.nassauclerk.com

***“Preserving and Protecting
the Public Trust is Our
Greatest Responsibility”***

County Comptroller

The Clerk’s responsibilities as County Comptroller and “fiscal watchdog” include those of Chief Financial Officer (CFO), Treasurer, and Auditor of County funds.

The Clerk’s office derives its authority from the Florida state constitution and Florida law, and is designed to provide an impartial check and balance on how citizens’ tax dollars are spent and reported.

As CFO, the Clerk monitors the Nassau County budget, revenues, expenses, and debt. Additionally, the Clerk’s office pays County bills, maintains financial records, and produces required financial reports and statements.

As Auditor, additional responsibilities include oversight of independent internal and external audits of financial operations, policies, procedures and statements.

The Clerk’s Treasury responsibilities include the investment and safeguarding of County funds.

Clerk of the Circuit and County Courts

Among the Clerk’s duties within this role are the filing of official documents, and processing payments for fines, victim’s restitution, child support and alimony. Also, the office attends courtroom sessions, conducts foreclosure sales, issues marriage licenses and oversees jury orientations.

County Recorder

The Clerk’s duties as County Recorder include processing mortgages, liens, and deeds and indexing these documents for future search and retrieval.

Ex-Officio Clerk to the Board

As the official custodian of the Board of County Commissioner’s records, the Clerk is responsible for preparing and preserving the minutes for their meetings as well as for other County events.

Other Nassau County Constitutional Officers (effective January, 2013)



John M. Drew
Tax Collector

Services provided at the Tax Collector's Office include issuing drivers licenses, vehicle registrations, hunting and fishing licenses and collecting property tax payments.

There are four locations in Nassau County, including branches in Callahan, Hilliard, and at the Historic Courthouse in Fernandina Beach. The main office in Yulee includes a drive-through window.

Ph (904) 491-7400
(866) 815-4690

www.nassautaxes.com



Bill Leeper
Sheriff

The Sheriff's Office is responsible for defending the Constitution of the U.S. and Florida, enforcing all laws, and bringing to justice those who violate them.

Their mission is also to improve the quality of life for its citizens by reducing crime through a dedicated partnership with the community.

Ph (904) 548-4009
(855) 725-2630

www.nassauso.com



Vicki P. Cannon
Supervisor of Elections

The Supervisor of Elections Office is responsible for conducting secure elections, maintaining accurate registration records, providing voter education, encouraging voter participation, and judiciously expending taxpayer dollars.

Their mission includes providing exceptional service to the citizens of Nassau County, focusing on a strong team effort and working for the good of all.

Ph (904) 491-7500
(866) 260-4301

www.votenassau.com



A. Michael Hickox
Property Appraiser

It is the statutory responsibility of the Property Appraiser's office to list and appraise all properties within the County every year and to administer exemptions.

Their commitment is to execute these duties and responsibilities in a fair and equitable manner, and provide accurate information and courteous, professional assistance to all who ask for it.

Ph (904) 491-7300
(888) 615-4398

www.nassaufpa.com

JOHN A. CRAWFORD

Clerk & Comptroller
Nassau County, Florida

www.nassauclerk.com



Nassau County Historic Courthouse
416 Centre Street
Fernandina Beach, FL 32034
Ph. (904) 491-6430

Nassau County Judicial Annex
76347 Veteran's Way
Yulee, FL 32097
Ph. (904) 548-4600, (800) 958-3496

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