

# Notice of Proposed Property Taxes

**NASSAU COUNTY TAXING AUTHORITY**  
96135 NASSAU PLACE, SUITE 4  
YULEE, FL 32097

## DO NOT PAY THIS IS NOT A BILL

The taxing authorities which levy property taxes against your property will soon hold public hearings to adopt budgets and tax rates for the next year. The purpose of these public hearings is to receive opinions from the general public and to answer questions on the proposed tax changes and budget prior to taking final action. Each taxing authority may amend or alter its proposals at the hearing.

### 2025 REAL ESTATE PROPERTY



14477 P1 T38\*\*\*\*\*AUTO\*\*5-DIGIT 32034  
38-2N-28-0181-0019-0000  
SMITH JAMES B & MARY ANNE REVOCABLE TRUST  
SMITH JAMES B TRUSTEE  
95321 SHELL MIDDEN LANE  
FERNANDINA BEACH FL 32034-1284

HX 01

#### LEGAL DESCRIPTION

LOT 19  
BRADY POINT PRESERVE #2  
PB 7/100

#### SITUS ADDRESS

95321 SHELL MIDDEN LN  
FERNANDINA BEACH FL 32034

Parcel Number: 38-2N-28-0181-0019-0000

| Taxing Authority<br>4                       | COLUMN 1*        |                                | COLUMN 2*                                             |                                                                     | COLUMN 3*                    |                                                                    | PUBLIC HEARING INFORMATION<br>A public hearing on the proposed taxes and budget will be held on: |
|---------------------------------------------|------------------|--------------------------------|-------------------------------------------------------|---------------------------------------------------------------------|------------------------------|--------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
|                                             | Tax Rate<br>2024 | Your Property<br>Taxes<br>2024 | Tax Rate If<br>No Budget<br>Change is<br>Adopted 2025 | Your Property<br>Taxes If<br>No Budget<br>Change is<br>Adopted 2025 | Tax Rate<br>PROPOSED<br>2025 | Your Property<br>Taxes<br>IF PROPOSED<br>Budget is<br>Adopted 2025 |                                                                                                  |
| COUNTY                                      | 6.8822           | \$ 4,943.14                    | 6.4095                                                | \$ 4,741.79                                                         | 6.7457                       | \$ 4,990.52                                                        | 9/08/25 5:01PM Commission Chambers<br>96135 Nassau Place Yulee, FL 32097                         |
| MUNICIPAL SERV FUND                         | 2.2087           | \$ 1,586.40                    | 2.0570                                                | \$ 1,521.78                                                         | 2.2087                       | \$ 1,634.01                                                        | 9/08/25 5:01PM Commission Chambers<br>96135 Nassau Place Yulee, FL 32097                         |
| SCHOOL - STATE                              | 3.0810           | \$ 2,289.95                    | 2.8960                                                | \$ 2,216.97                                                         | 3.0430                       | \$ 2,329.50                                                        | 9/09/25 6:00PM 1201 Atlantic Ave<br>Fernandina Beach, FL 32034                                   |
| SCHOOL - LOCAL                              | 3.2480           | \$ 2,414.08                    | 3.0530                                                | \$ 2,337.16                                                         | 3.2480                       | \$ 2,486.44                                                        | 9/09/25 6:00PM 1201 Atlantic Ave<br>Fernandina Beach, FL 32034                                   |
| ST JOHNS RIVER WATER<br>MANAGEMENT DISTRICT | 0.1793           | \$ 128.78                      | 0.1703                                                | \$ 125.99                                                           | 0.1793                       | \$ 132.65                                                          | 9/08/25 5:05PM 4049 Reid Street<br>Palatka, FL 32177                                             |
| FL INLAND NAVIGATION DIST                   | 0.0288           | \$ 20.69                       | 0.0270                                                | \$ 19.97                                                            | 0.0288                       | \$ 21.31                                                           | 9/04/25 5:15PM 121 SW Flagler Ave<br>Stuart, FL 34994                                            |
| Total Property Taxes                        | 15.6280          | \$ 11,383.04                   | 14.6128                                               | \$ 10,963.66                                                        | 15.4535                      | \$ 11,594.43                                                       |                                                                                                  |

| Taxing<br>Districts | Market Value |           | Assessed Value |         | Exemptions |        | Taxable Value |         |
|---------------------|--------------|-----------|----------------|---------|------------|--------|---------------|---------|
|                     | 2024         | 2025      | 2024           | 2025    | 2024       | 2025   | 2024          | 2025    |
| County              | 880,209      | 1,162,810 | 768,250        | 790,529 | 50,000     | 50,722 | 718,250       | 739,807 |
| School              | 880,209      | 1,162,810 | 768,250        | 790,529 | 25,000     | 25,000 | 743,250       | 765,529 |
| Other               | 880,209      | 1,162,810 | 768,250        | 790,529 | 50,000     | 50,722 | 718,250       | 739,807 |

| Assessment Reductions | Applicable to: | Value   |
|-----------------------|----------------|---------|
| Save Our Homes        | All Taxes      | 372,281 |

| Exemptions           | Applicable to:   | Value  |
|----------------------|------------------|--------|
| First Homestead      | All Taxes        | 25,000 |
| Additional Homestead | Non-School Taxes | 25,722 |

\* See reverse side for explanations.

\* If you feel the market value of your property is inaccurate or does not reflect fair market value or if you are entitled to an exemption that is not reflected above contact your county property appraiser at 96135 NASSAU PL #4 YULEE, FL 32097 (904) 491-7300.

\* If the property appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE **September 12, 2025**.

\* Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, drainage, garbage, fire, lighting, water, sewer, or other government services and facilities which may be levied by your county, city, or any special district.

## **EXPLANATIONS**

### **Column 1 – “Tax Rate 2024” and “Your Property Taxes 2024”**

These columns show the tax rate and taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property’s previous taxable value.

### **Column 2 – “Tax Rate IF NO Budget Change is Adopted 2025” and “Your Property Taxes IF NO Budget Change is Adopted 2025”**

These columns show what your tax rate and taxes will be this year if each taxing authority does not change its property tax levy. These amounts are based on last year’s budgets and your current assessment.

### **Column 3 – “Tax Rate PROPOSED 2025” and “Your Property Taxes IF PROPOSED Budget is Adopted 2025”**

These columns show what your tax rate and taxes will be this year under budget actually proposed by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between Columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

Note: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form).

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**Market (Just) Value** – Market (also called “Just”) value is the most probable sale price for your property in a competitive, open market involving a willing buyer and willing seller.

**Assessed Value** – Assessed value is the market value of your property minus any assessment reductions. The assessed value may be different for levies made by different taxing authorities.

**Taxable Value** – Taxable value is the value used to calculate the tax due on your property. Taxable value is the assessed value minus the value of your exemptions.

**Exemptions** – Specific dollar or percentage reductions in assessed value may be applicable to a property based upon certain qualifications of the property or property owner. In some cases, an exemption’s value may vary depending on the taxing authority. The tax impact of an exemption value may also vary for the same taxing authority, depending on the levy (i.e. operating millage vs. debt service millage).

**Assessment Reductions** – Properties can receive an assessment reduction for a number of reasons including the Save Our Homes benefit and the 10% non-homestead property assessment limitation. Certain types of property, such as agricultural land, are valued on their current use rather than their market value.