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.

2026 REAL ESTATE PROPERTY

LEGAL DESCRIPTION
BLOCK 281 LOTS 27,28,29
CITY OF FDNA BEACH

175
00-00-31-1800-0281-0002 01
S 3RD ST COFB LLC
1127 OCEAN AVE
FERNANDINA BEACH FL 32034-2078

(1 of 4)

SITUS ADDRESS
314 ELM ST
FERNANDINA BEACH FL 32034

Parcel Number: 00-00-31-1800-0281-0002

	COLUMN 1*		COLUMN 2*		COLUMN 3*		
Taxing Authority 2	Tax Rate 2025	Your Property Taxes 2025	Tax Rate If No Budget Change is Adopted 2026	Your Property Taxes If No Budget Change is Adopted 2026	Tax Rate PROPOSED 2026	Your Property Taxes IF PROPOSED Budget is Adopted 2026	PUBLIC HEARING INFORMATION A public hearing on the proposed taxes and budget will be held on:
COUNTY	6.7457	$ 1,712.51	6.3954	$ 1,785.94	6.5178	$ 1,820.12	9/14/26 5:01PM Commission Chambers 96135 Nassau Place,Yulee, FL 32097
AMELIA ISLAND BEACH RENOURISHMENT	0.0960	$ 24.37	0.0910	$ 25.41	0.0960	$ 26.81	9/14/26 5:01PM Commission Chambers 96135 Nassau Place, Yulee, FL 32097
CITY OF FERNANDINA BEACH	4.6849	$ 1,189.34	4.4425	$ 1,240.59	4.8530	$ 1,355.22	9/03/26 5:05PM City Hall Chambers 204 Ash St, Fernandina Beach, FL 32034
CITY OF FERNANDINA BEACH DEBT	0.0000	$ 0.00	0.0000	$ 0.00	0.0000	$ 0.00	9/03/26 5:05PM City Hall Chambers 204 Ash St, Fernandina Beach, FL 32034
SCHOOL - STATE	3.0430	$ 929.01	2.9183	$ 899.66	2.9880	$ 921.14	9/08/26 6:00PM 1201 Atlantic Ave Fernandina Beach, FL 32034
SCHOOL - LOCAL	3.1480	$ 961.07	3.0190	$ 930.70	3.2480	$ 1,001.30	9/08/26 6:00PM 1201 Atlantic Ave Fernandina Beach, FL 32034
ST JOHNS RIVER WATER MANAGEMENT DISTRICT	0.1793	$ 45.52	0.1727	$ 48.23	0.1793	$ 50.07	9/04/26 5:05PM 4049 Reid Street Palatka, FL 32177
FL INLAND NAVIGATION DIST	0.0270	$ 6.85	0.0257	$ 7.18	0.0270	$ 7.54	9/10/26 5:05PM Jensen Bch Community Center 1912 NE Jensen Bch Blvd, Jensen Bch, FL 34957
AMELIA ISLAND MOSQUITO CONTROL	0.0983	$ 24.96	0.0934	$ 26.08	0.0934	$ 26.08	9/16/26 5:30PM 2500 Lynndale Rd Fernandina Beach, FL 32034
Total Property Taxes	18.0222	$ 4,893.63	17.1580	$ 4,963.79	18.0025	$ 5,208.28	

Taxing Districts	Market Value 2025	Market Value 2026	Assessed Value 2025	Assessed Value 2026	Exemptions 2025	Exemptions 2026	Taxable Value 2025	Taxable Value 2026
County	305,295	308,281	253,867	279,254	0	0	253,867	279,254
School	305,295	308,281	305,295	308,281	0	0	305,295	308,281
Municipality	305,295	308,281	253,867	279,254	0	0	253,867	279,254
Other	305,295	308,281	253,867	279,254	0	0	253,867	279,254

Assessment Reductions	Applicable to:	Value
10% Cap on Non-Homestead	Non-School Taxes	29,027

Exemptions	Applicable to:	Value
None		

* 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 11, 2026.**
* 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.

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EXPLANATIONS

Column 1 – "Tax Rate 2025" and "Your Property Taxes 2025"

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 2026" and "Your Property Taxes IF NO Budget Change is Adopted 2026"

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 2026" and "Your Property Taxes IF PROPOSED Budget is Adopted 2026"

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).

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.