

# 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 TANGIBLE PERSONAL PROPERTY



1093 P1 T4\*\*\*\*\*AUTO\*\*5-DIGIT 32034  
13581-000  
SUMMER SMITH MANAGEMENT LLC  
D/B/A AMELIA ISLAND GATAWAYS  
2424A LYNNDAL RD  
FERNANDINA BEACH FL 32034-5252

### LEGAL DESCRIPTION

Business Location  
2424 LYNNDAL RD A  
FERNANDINA BEACH, FL 32034

Account Number: 13581-000

| Taxing Authority<br>2                       | 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>2025 | Your Property<br>Taxes<br>2025 | Tax Rate If<br>No Budget<br>Change is<br>Adopted 2026 | Your Property<br>Taxes If<br>No Budget<br>Change is<br>Adopted 2026 | Tax Rate<br>PROPOSED<br>2026 | Your Property<br>Taxes<br>IF PROPOSED<br>Budget is<br>Adopted 2026 |                                                                                                  |
| COUNTY                                      | 6.7457           | \$ 0.00                        | 6.3954                                                | \$ 0.00                                                             | 6.5178                       | \$ 0.00                                                            | 9/14/26 5:01PM Commission Chambers<br>96135 Nassau Place, Yulee, FL 32097                        |
| AMELIA ISLAND BEACH<br>RENOURISHMENT        | 0.0960           | \$ 0.00                        | 0.0910                                                | \$ 0.00                                                             | 0.0960                       | \$ 0.00                                                            | 9/14/26 5:01PM Commission Chambers<br>96135 Nassau Place, Yulee, FL 32097                        |
| CITY OF FERNANDINA BEACH                    | 4.6849           | \$ 0.00                        | 4.4425                                                | \$ 0.00                                                             | 4.8530                       | \$ 0.00                                                            | 9/03/26 5:05PM City Hall Chambers<br>204 Ash St, Fernandina Beach, FL 32034                      |
| CITY OF FERNANDINA BEACH<br>DEBT            | 0.0000           | \$ 0.00                        | 0.0000                                                | \$ 0.00                                                             | 0.0000                       | \$ 0.00                                                            | 9/03/26 5:05PM City Hall Chambers<br>204 Ash St, Fernandina Beach, FL 32034                      |
| SCHOOL - STATE                              | 3.0430           | \$ 0.00                        | 2.9183                                                | \$ 0.00                                                             | 2.9880                       | \$ 0.00                                                            | 9/08/26 6:00PM 1201 Atlantic Ave<br>Fernandina Beach, FL 32034                                   |
| SCHOOL - LOCAL                              | 3.1480           | \$ 0.00                        | 3.0190                                                | \$ 0.00                                                             | 3.2480                       | \$ 0.00                                                            | 9/08/26 6:00PM 1201 Atlantic Ave<br>Fernandina Beach, FL 32034                                   |
| ST JOHNS RIVER WATER<br>MANAGEMENT DISTRICT | 0.1793           | \$ 0.00                        | 0.1727                                                | \$ 0.00                                                             | 0.1793                       | \$ 0.00                                                            | 9/04/26 5:05PM 4049 Reid Street<br>Palatka, FL 32177                                             |
| FL INLAND NAVIGATION DIST                   | 0.0270           | \$ 0.00                        | 0.0257                                                | \$ 0.00                                                             | 0.0270                       | \$ 0.00                                                            | 9/10/26 5:05PM Jensen Bch Community Center<br>1912 NE Jensen Bch Blvd, Jensen Bch, FL 34957      |
| AMELIA ISLAND MOSQUITO<br>CONTROL           | 0.0983           | \$ 0.00                        | 0.0934                                                | \$ 0.00                                                             | 0.0934                       | \$ 0.00                                                            | 9/16/26 5:30PM 2500 Lynndale Rd<br>Fernandina Beach, FL 32034                                    |
| Penalty                                     | 0%               | \$ 0.00                        | 0%                                                    | \$ 0.00                                                             | 0%                           | \$ 0.00                                                            |                                                                                                  |
| Total Property Taxes                        | 18.0222          | \$ 0.00                        | 17.1580                                               | \$ 0.00                                                             | 18.0025                      | \$ 0.00                                                            |                                                                                                  |

| Taxing<br>Districts | Market Value |       | Assessed Value |       | Exemptions |       | Taxable Value |      |
|---------------------|--------------|-------|----------------|-------|------------|-------|---------------|------|
|                     | 2025         | 2026  | 2025           | 2026  | 2025       | 2026  | 2025          | 2026 |
| County              | 1,479        | 1,538 | 1,479          | 1,538 | 1,479      | 1,538 | 0             | 0    |
| School              | 1,479        | 1,538 | 1,479          | 1,538 | 1,479      | 1,538 | 0             | 0    |
| Municipality        | 1,479        | 1,538 | 1,479          | 1,538 | 1,479      | 1,538 | 0             | 0    |
| Other               | 1,479        | 1,538 | 1,479          | 1,538 | 1,479      | 1,538 | 0             | 0    |

| Assessment Reductions | Applicable to: | Value |
|-----------------------|----------------|-------|
| None                  |                |       |

| Exemptions   | Applicable to: | Value |
|--------------|----------------|-------|
| TPP \$25,000 | All Taxes      | 1,538 |

\* 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 904-491-7317.

\* 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.

## **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 the 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 personal property in a competitive, open market involving a willing buyer and willing seller. Value is established for personal property based on factors such as appreciation, depreciation, and obsolescence.

**Assessed Value** – Personal property assessed value is equal to the market value.

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

**Exemptions** – Specific dollar or percentage reductions in market/assessed value may be applicable to a property based upon certain qualifications. Example would be the \$25,000 TPP Exemption.