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

30145 P3 T80**********AUTO**5-DIGIT 32011
37-1N-25-296A-0059-0000 02
ESPENSCHIED ROCKY LEE JR
540324 LEM TURNER RD
CALLAHAN FL 32011-8908

LEGAL DESCRIPTION
TRACT 59
IN OR 2864/1307
LEE STONER SHORES 1 UNR

SITUS ADDRESS
540324 LEM TURNER RD
CALLAHAN FL 32011

Parcel Number: 37-1N-25-296A-0059-0000

	COLUMN 1*		COLUMN 2*		COLUMN 3*		
Taxing Authority 6	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	$ 337.29	6.3954	$ 1,323.88	6.5178	$ 1,349.22	9/14/26 5:01PM Commission Chambers 96135 Nassau Place,Yulee, FL 32097
MUNICIPAL SERV FUND	2.2087	$ 110.44	2.0943	$ 433.53	2.1479	$ 444.63	9/14/26 5:01PM Commission Chambers 96135 Nassau Place, Yulee, FL 32097
SCHOOL - STATE	3.0430	$ 152.15	2.9183	$ 604.10	2.9880	$ 618.53	9/08/26 6:00PM 1201 Atlantic Ave Fernandina Beach, FL 32034
SCHOOL - LOCAL	3.1480	$ 157.40	3.0190	$ 624.95	3.2480	$ 672.35	9/08/26 6:00PM 1201 Atlantic Ave Fernandina Beach, FL 32034
ST JOHNS RIVER WATER MANAGEMENT DISTRICT	0.1793	$ 8.97	0.1727	$ 35.75	0.1793	$ 37.12	9/04/26 5:05PM 4049 Reid Street Palatka, FL 32177
FL INLAND NAVIGATION DIST	0.0270	$ 1.35	0.0257	$ 5.32	0.0270	$ 5.59	9/10/26 5:05PM Jensen Bch Community Center 1912 NE Jensen Bch Blvd, Jensen Bch, FL 34957
Total Property Taxes	15.3517	$ 767.60	14.6254	$ 3,027.53	15.1080	$ 3,127.44	

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	50,000	207,005	50,000	207,005	0	0	50,000	207,005
School	50,000	207,005	50,000	207,005	0	0	50,000	207,005
Other	50,000	207,005	50,000	207,005	0	0	50,000	207,005

Assessment Reductions	Applicable to:	Value
None		

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) 491-7309.
* 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.

DR-474
R. 8/11

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.