**NOTICE**

 NOTICE IS HEREBY GIVEN, pursuant to Florida Statutes 196.194, that Special Magistrates for the **Value Adjustment Board for Nassau County, Florida (VAB)**, will commence hearings on **October 10, 2023,** at 9:00 a.m., or as soon thereafter as the matter may be heard. The purpose is to hear and make recommendations to the Value Adjustment Board for any adjustments to the tax rolls, petitions relating to assessments, complaints relating to exemption denials, appeals from exemptions denied, and appeals concerning ad valorem tax deferrals and classifications. The VAB is also scheduled to commence hearings regarding appeals seeking review and adjustment of the Market or Classified Use Value of real property and/or tangible personal property and any late-filed tax exemptions or Agricultural classifications brought before them as follows: **October 18, 20, 23, and 27, 2023; November 6, 13, 17, and 27, 2023; December 1, 4, and 8, 2023; and January 12, 15, 19, and 22, 2024 hearings.** Said hearings will be held at the Robert M. Foster Justice Center, Clerk’s Administration Small Conference Room located at 76347 Veterans Way, Yulee, Florida 32097.

 Lists are maintained by the office of A. Michael Hickox, Property Appraiser for Nassau County, of all applicants for exemption who have had their applications for exemption wholly or partially approved or denied, as well as applicants seeking review and adjustment of Market or Classified Use Value of real property or a refund of taxes based on a catastrophic event. Exemptions included on said lists are as follows: Homestead – all categories (FS 193.703, FS 196.031, FS 196.075, FS 196.082; FS 196.173, FS 196.202); A change of ownership under FS 193.155(3); a change of ownership or control under FS 193.1554(5) or FS 193.1555(5), or a qualifying improvement under FS 193.1555(5) has occurred; Disability – all categories (FS 196.081, FS 196.082, FS 196.091, FS 196.101, FS 196.202; FS 196.24); Widow’s and widower’s exemptions (FS 196.081, FS 196.024, FS 196.102, FS 196.202); Licensed child care facility in enterprise zone (FS 196.095); Tangible personal property (FS 196.183); Institutional – charitable, religious, scientific, literary, educational (FS 196.196, FS 196.1961, FS 196.197, FS 196.1975, FS 196.1977, FS 196.1978, FS 196.198, FS 196.1983, FS 196.1985, FS 196.1986, FS 196.1987, FS 196.1999, FS 196.2001 and FS 196.2002); Government property (FS 196.1993, FS 196.199); Parcels granted economic development (FS 196.1995); Historic property (FS 196.1961, FS 196.1997, FS 196.1998); Land dedicated in perpetuity for conservation purposes (FS 196.26); Disabled First Responder Discount (FS 196.102); and, Deployed Service Members (FS 196.173).

Said lists are available to the public in the office of the Property Appraiser, James S. Page Governmental Complex, 96135 Nassau Place, Suite 4, Yulee, Florida, between 9:00 a.m. and 5:00 p.m., Monday through Friday, except for legal holidays.

 The public is invited to be present.If a person decides to appeal any decision made by the Board, agency, or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

 Individuals with disabilities needing reasonable accommodation to participate in this proceeding should contact (904) 548-4660, or if hearing impaired, 1-800-955-8770 (v) or 1-800-955-8771 (TDD), Florida Relay Service. 72-hour advance notice is needed to accommodate such requests.

 DATED THIS 15th day of September, 2023.

John A. Crawford, Ex-Officio Clerk

Value Adjustment Board, Nassau County, Florida