

## NOTICE TO ALL PROPERTY OWNERS AND TAXPAYERS OF LEON COUNTY

PLEASE TAKE NOTICE that the Special Magistrates appointed by the Leon County Value Adjustment Board (VAB), in compliance with § 196.194, Fla. Stat., will conduct hearings in the Leon County Government Annex at 315 South Calhoun Street, #750, in Tallahassee, Florida, from 9 a.m. to noon and 1 p.m. to 5 p.m. on the following days: October 19, October 29- November 2, and November 13-16. Prior to conducting these hearings, the magistrates will attend an orientation session presented by VAB counsel on October 12, 2018, at 10:30 a.m. in the Clerk of Court Finance Conference Room, Leon County Government Annex, 315 South Calhoun, Tallahassee.

These hearings are for petitions previously filed with the Board; the deadline to file, unless providing good cause, was September 14, 2018, as indicated in the TRIM notices mailed by the Property Appraiser's Office on August 20, 2018, and on the Clerk's website. All parties have been individually notified of specific hearing dates in accordance with § 194.032(2)(a), Fla. Stat.

Separate lists of applicants for exemptions that have been wholly or partially approved by the Property Appraiser, and of applicants for exemptions that have been denied by the Property Appraiser, are maintained for public viewing in the Leon County Property Appraiser's Office, 315 S. Calhoun Street, 3rd Floor, Tallahassee, Florida, Monday through Friday, from 8:30 a.m. to 5 p.m. The lists include applications for the following exemptions (statute references provided):

- Homestead—all categories (FS 193.703, FS 196.031, FS 196.075, FS 196.082; FS 196.173, FS 196.202);
- Disability—all categories (FS 196.081, FS 196.091, FS 196.101, FS 196.202; FS 196.24)
- Widow's and widower's exemptions (FS 196.202);
- Licensed child care facility in enterprise zone (FS 196.095);
- Tangible personal property (FS 196.183);
- Institutional exemptions—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 exemption (196.1995);
- Historic property (FS 196.1961, FS 196.1997, FS 196.1998);
- Land dedicated in perpetuity for conservation purposes (FS 196.26).

Any taxpayer may bring an action to contest a tax assessment in circuit court pursuant to § 194.171, Fla. Stat. Parties that decide to appeal any decision made by the Board with respect to any matter considered by the Board will need a record of the proceedings, which record includes the testimony and evidence upon which the appeal is to be based. All Board meetings are recorded; contact the Leon County VAB Clerk at [LeonVABClerk@leoncountyfl.gov](mailto:LeonVABClerk@leoncountyfl.gov) if a copy of the recording is needed.