



THE HONORABLE
GWEN MARSHALL

CLERK OF THE CIRCUIT COURT AND COMPTROLLER

CLERK OF COURTS • COUNTY COMPTROLLER • AUDITOR • TREASURER • RECORDER

FINANCE DEPARTMENT
FINANCE ADMINISTRATION DIVISION

NOTICE TO PROPERTY OWNERS 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 virtual hearings, from 9:00 a.m. to 12:00 noon and 1:00 p.m. to 5:00 p.m. on the following days: October 21, October 24-28, and November 7-10. Prior to conducting these hearings, the magistrates will attend a virtual orientation session presented by VAB counsel on September 30, 2022, at 10:00 a.m.. These hearings are for petitions previously filed with the Board; the deadline to file, unless providing good cause, is Friday, September 16, 2022, as indicated in the TRIM notices mailed by the Property Appraiser's Office on August 22, 2022, and on the Clerk's website. All parties will be 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 – 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 (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 if a copy of the recording is needed.

Honorable Gwen Marshall, Clerk & Comptroller
Board of County Commissioners
By: Beryl Wood, Deputy Clerk
August 31, 2022

WWW.CLERK.LEON.FL.US

PHONE: 850.606.4020 • FAX: 850.606.4171 • 301 SOUTH MONROE STREET, #100 • TALLAHASSEE, FLORIDA 32301
LOCATED IN SUITE: #750, COURTHOUSE ANNEX, 315 SOUTH CALHOUN STREET