



**Value Adjustment Board
AGENDA**

**Organizational Meeting
March 30, 2026
10:00 AM**

**Administration Building,
4th Floor, BCC Meeting Room, 477 Houston Street,
Green Cove Springs, FL 32043**

I. Call to Order

II. Selection of Chair and Vice-Chair

III. Public Comment

IV. Approval of Minutes

Value Adjustment Board Meeting Minutes November 25, 2025.

V. For information only: Decisions by the attorney for the Value Adjustment Board, Aaron Thalwitzer, Esq. regarding whether good cause was shown by petitioners for late filing. The VAB voted at its organizational meeting to authorize the attorney to make these determinations without a hearing as allowed by law. No action required on this agenda item.

VI. Consideration of Exemption Special Magistrate Recommended Findings of Fact, and Conclusions of Law for timely filed petitions and those for which good cause for late filing was shown. All Tangible Personal Property petitions which were timely filed were withdrawn prior to hearing.

a. Acknowledgement of all Petitions:

- **2025 Value Adjustment Board Petitions - Disposition - Revenue:**
 - 2,118 Petitions Filed - 2,105 Withdrawn
 - 2 Real Property Petitions - Set for Hearings
 - 11 Exemption Petitions - Set for Hearings
- **Total Revenue Received:**
 - \$74,830.00

b. Consideration of the Special Magistrates Recommendations:

- **Exemption Petitions:**
 - 2025-000001 - Steven W. and Jane S. Conner Family Trust
 - 2025-002069 - RS Rental
 - 2025-002075 - Margie Davis
 - 2025-002076 - Johnson Minh
 - 2025-002085 - Regel Badrul Nisha
 - 2025-002099 - Progress Residential Borrower

- 2025-002105 - SFR JV-2 2023-1 Borrower, LLC.
- 2025-002107 - SFR JV-2 2023-1 Borrower, LLC.
- 2025-002108 - SFR JV-2 2023-1 Borrower, LLC.
- 2025-002110 - SFR JV-2 2023-1 Borrower, LLC.
- 2025-002111 - SFR JV-2 2023-1 Borrower, LLC.
- Real Property:
 - 2025-000005 - Steve Sung
 - 2025-000021 - Jason Quijano

VII. Certification of the 2025 Personal Property and Real Property Ad Valorem Assessment Rolls.

VIII. Adjournment

In accordance with the Americans with Disabilities Act, any person needing accommodations to participate in this matter should contact Clay County Risk Management by mail at P.O. Box 1366, Green Cove Springs, Florida 32043, or by telephone at (904) 679-8596, no later than three (3) days prior to the hearing or proceeding for which this notice has been given. Deaf and hard-of-hearing persons can access the telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).



VAB Agenda Item
Monday, March 30 10:00 AM

ATTACHMENTS:

Description

- Value Adjustment Board Meeting Minutes November 25, 2025.



VALUE ADJUSTMENT BOARD ORGANIZATIONAL MEETING MINUTES

November 25, 2025

2:00 PM

Administration Building
4th Floor, BCC Meeting Room
477 Houston Street
Green Cove Springs, FL 32043

I. Welcome

Present: Commissioner District 4 Betsy Condon, Chairman
Commissioner District 2 Alexandra Compere, Vice-Chairman
School Board Member Beth Clark
Joseph Wiggins
Richard Klinzman

Absent: None

Staff Present: Clay County Clerk of Court and Comptroller Tara S. Green
Chief Administrative Officer, Rick Dingle
Clerk to the Board/VAB Specialist, Christine M. Blanchett
VAB Attorney Aaron Thalwitzer

Chairman Betsy Condon welcomed all in attendance.

II. Approval of Minutes

Value Adjustment Board Meeting Minutes July 29, 2025.

Vice-Chairman Alexandra Compere made a motion for approval of the July 29, 2025, VAB meeting minutes, seconded by Mary Bolla, which carried unanimously.

III. Electronic Appearances at the Value Adjustment Board

1. **Value Adjustment Board must offer Appearance Options:**

- If default is telephone Hearings: must also allow in-person and audiovisual (AV) appearances.
- If default is AV hearings: must also allow **in-person** appearances.

2. **Notify Petitioners:**

- Must inform petitioners of right to choose in-person or AV.

3. **Use of Telephone Hearings:**

- Only when petitioner **does not** request in-person or AV.

4. **Public access:**

- Must provide means for public to observe electronic hearings.

- Default Telephone Hearings: must allow public to request to attend and post hearing schedule.
- Default Electronic Hearings: must post log-in info, link, and passwords so public can attend.

5. **Technology and Records:**

- Equipment must provide clear communication among participants.
- Must create and preserve required hearing records.
- Must allow petitioners to submit/transmit evidence in formats that can be processed, viewed, printed, and archived.

Item Three (3) can be seen at www.claycountygov.com/government/clay-county-tv-and-video-archive/Value Adjustment Board/November 25, 2025, beginning at 0:36 and ending at 4:53. Below is a summary of the discussion and the vote for this agenda item.

Aaron Thalwitzer, Value Adjustment Board Attorney, addressed the Board to provide details and information regarding electronic appearances as noted above.

Joseph Wiggins made a motion for approval of the updated local procedures as discussed, seconded by Beth Clark. There were comments regarding the number of petition filed and withdrawn to date. The motion carried unanimously.

IV. **Adjournment**

Hearing no further business, Chairman Betsy Condon adjourned the meeting at 2:04 pm.

Attest:

Tara S. Green
Clay County Clerk of Court and
Comptroller
Ex Officio Clerk of the Board

Chairman or Vice-Chairman



VAB Agenda Item
Monday, March 30 10:00 AM

ATTACHMENTS:

Description

- ▢ Special Magistrates Recommendation: 2025-000001 S. Conner
- ▢ Special Magistrates Recommendation: 2025-002069 RS Rental
- ▢ Special Magistrates Recommendation: 2025-002075 Margie Davis
- ▢ Special Magistrates Recommendation: 2025-002076 Johnson Minh
- ▢ Special Magistrates Recommendation: 2025-002085 Regel Badrul Nisha
- ▢ Special Magistrates Recommendation: 2025-002099 Progress Residential Borrower
- ▢ Special Magistrates Recommendation: 2025-002105 SFR JV-2 2023-1 Borrower, LLC
- ▢ Special Magistrates Recommendation: 2025-002107 SFR JV-2 2023-1 Borrower, LLC
- ▢ Special Magistrates Recommendation: 2025-002108 SFR JV-2 2023-1 Borrower, LLC
- ▢ Special Magistrates Recommendation: 2025-002111 SFR JV-2 2023-1 Borrower, LLC
- ▢ Special Magistrates Recommendation: 2025-002110 SFR JV-2 2023-1 Borrower, LLC
- ▢ Special Magistrates Recommendation: 2025-000005 Steve Sung
- ▢ Special Magistrates Recommendation: 2025-000021 Jason Quijano



DECISION OF THE VALUE ADJUSTMENT BOARD
 EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
 TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
 OR QUALIFYING IMPROVEMENT PETITION

DR-485XC
 R. 11/23
 Rule 12D-16.002
 F.A.C.
 Eff. 11/23

The actions below were taken on your petition in CLAY County.

These actions are a recommendation only, not final. These actions are a final decision of the VAB.
 If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # <u>2025-000001</u>	Parcel ID <u>21-07-25-010640-002-04</u>
Petitioner name <u>Steven W. and Jane S. Conner Family Trust</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property <u>6022 SWEET MOODY ROAD</u> address <u>GREEN COVE SPRINGS, FLORIDA 32043</u>

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	1,713,681.00	1,713,681.00	
2. Assessed or classified use value,* if applicable	503,040.00	503,040.00	
3. Exempt value,* enter "0" if none	116,360.00	116,360.00	
4. Taxable value,* required	386,680.00	386,680.00	

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reason for Petition

<input type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Use classification, specify _____
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input checked="" type="checkbox"/> Use exemption, specify <u>Conservation Easement</u>	<input type="checkbox"/> Qualifying improvement
<input type="checkbox"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify _____	
<input type="checkbox"/> Change of ownership or control			

Reasons for Decision Fill-in fields will expand, or add pages as needed.

Findings of Fact
See Attached

Conclusions of Law
See Attached

Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.

See Attached	M. Paul Sanders	03/23/2026
Signature, special magistrate	Print name	Date
<i>Christine M. Blanchett</i>	Christine M. Blanchett	03/23/2026
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 03/30/2026 at 10:00 AM PM.
 Address 477 Houston Street, Green Cove Springs, Florida 32043 BoCC Boardroom 4th Floor
 If the line above is blank, please call _____ or visit our website at _____.

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD
OF
CLAY COUNTY, FLORIDA

Hearing Date March 2, 2026

Petition 2025-000001

Parcel # 21-07-25-010640-002-04

**SPECIAL MAGISTRATE RECOMMENDATION TO THE
VALUE ADJUSTMENT BOARD**

Petitioner seeks review of the computation of exemptions as applied to the Homestead for a home constructed on a parcel which also contains an Agriculture Classification and, more importantly, a Conservation Easement classification and exemption.

Parties present were: The Petitioner; The Clay County Property Appraiser; the Value Adjustment Board Clerk; and the Special Magistrate.

RELEVANT PROCEDURAL HISTORY

The Petitioner sought review of the Value Adjustment Board to review the denial of inclusion of the 50% tax reduction afforded by the Conservation Easement classification for the homestead portion of Petitioner's property.

This issue has been raised previously by the Petitioner (as Trustee of the property-owning Trust). Additional issues were considered as well during the previous years. In short, the relevant history is as follows:

- The 2022 tax year brought forth issues regarding the definitions of the Conservation Easement and whether the house could be included in a Conservation Easement. Additionally, there was discussion of the definition of the term "curtilage" and boundaries for the homestead portion of the property, as well as whether the house is "auxiliary" to the Conservation Easement. Following the hearing, the decision of the Special Magistrate was not approved by the Value Adjustment Board because of the recommendation's failure to state the proper standard of review. However, the Petition was denied by the Value Adjustment Board. The Petitioner then filed an action in Circuit Court to have the issue reviewed judicially. The Circuit Court action was dismissed without prejudice for reasons unknown to the Special Magistrate, and no ruling was issued by the Circuit Court on the merits.
- Regarding the 2023 assessment, the Petitioner sought review of the Value Adjustment Board to determine whether a conservation exemption (50% reduction of assessed value) could be applied to the homestead acre containing the house and curtilage in addition to the homestead protections and exemptions afforded by homestead. There was a jurisdictional issue because in the prior year, an application for homestead effectively

removed the Conservation classification, and the Petitioner had not re-applied for a new Conservation classification for the 2023 tax year. For this reason, there was no basis for the Property Appraiser to consider a Conservation Easement reduction for 2023. The Special Magistrate ruled that the Petition was denied for lack of jurisdiction, but the Petitioner could proceed in Circuit Court.

- For the 2024 assessment, the issue rested on whether the 50% reduction of value also applies to the homestead portion of the property where the homestead was built in a Conservation Easement. The Special Magistrate determined that the 50% reduction does not apply because the application for homestead, according to relevant statutes, requires valuing the homestead separately from lands receiving other classifications.
- For the current 2025 assessment, the Special Magistrate was notified during the March 2, 2026 hearing that the parties are again in litigation over these issues with the matter being heard in Circuit Court. For purposes of this ruling, no information is known or being considered regarding that pending Circuit Court matter.

FINDINGS OF FACT

The subject parcel consists one acre of a larger tract (274.6 acres, more or less). The parcel is subject to a perpetual Conservation Easement as recorded in Clay County Official Records Book 3607, Pages 33-58. This Easement was established in December, 2013 to an area larger than the subject parcel, but includes the subject parcel. The Petitioner purchased the subject parcel March 9, 2017, naming as owner(s) The Steven W. and Jane S. Conner Family Trust. Prior to ownership of the family trust, the land was used for timber production and did not contain any structures, residences, or other improvements. On May 17, 2017, the trustees filed an *Application and Return for Agricultural Classification of Lands* for the use of the entire unimproved parcel as timberland. This application was approved and applied to the 2018 assessment. On May 15, 2018, the trustees filed an application for exemption for *Real Property Dedicated in Perpetuity for Conservation*. It was determined that the parcel was in a Conservation Easement which also allows use for “allowed commercial purposes”. A Conservation Easement exemption was also applied to the 2018 assessment with the entire parcel receiving an exemption equal to 50 % of the total assessed value.

The trustees constructed a residential home on the subject parcel with building permits issued August 1, 2018, followed by a Certificate of Occupancy on November 18, 2019. The home is a single- family detached improvement consisting of 7,142 square feet, with a (then) valuation at \$700,000. This new residence was added to the 2020 assessment. On February 4, 2020, the trustees filed an Original Application for Ad Valorem Tax Exemption for the 2020 assessment year. This included a request for Homestead exemption and transfer of Homestead transfer difference from a prior Homestead. Trust language and other relative factors were considered and accepted by the Property Appraiser and the Homestead exemption was approved for the 2020 assessment (and thereafter, automatically renewing each year).

Although the issue of whether the Conservation Easement 50% reduction to assessed value applies to the homestead has been argued in prior tax years, it has never been granted by

the Property Appraiser, nor the Value Adjustment Board. The one acre and residence remains separately assessed apart from the remaining 273.6 acres surrounding the residence. The Petitioner submitted an application for Conservation Easement classification and exemption for the 2025 assessment year for the one acre containing the house and its curtilage. The Property Appraiser permitted the homestead and assessed the one acre and home, but did not apply the Conservation Easement 50% reduction of value to the 2025 assessment of the Homestead acre. The Petitioner seeks review of this denial of the 50% reduction of value for that acre and residence which is built on a Conservation Easement.

THE PROPERTY APPRAISER'S ARGUMENT

The 2025 assessed value for this parcel only includes the value of the homestead without any agricultural or conservation easement exemptions applied to that acre.

The reason for excluding the Agricultural classification from the homestead assessment is because it is necessary to separate the residence from the agricultural land due to the use of land for agricultural timber growth is a “commercial purpose” versus the “residential purposes” used for the house and 1.0 acre. Homestead Exemption, as defined by the Florida Constitution, does not permit a Homestead to exist on a commercial purpose property. The relevant statute is as follows:

Section 196.012, F.S. – “for the purpose of this chapter, the following terms are defined as follows, except where the context clearly indicates otherwise:... (13) ‘real estate used and owned as a homestead’ means real property to the extent provided in s. 6(a), Art. VII of the State Constitution, but less any portion thereof used for *commercial purposes*, with the title of such property being recorded in the official records of the county in which the property is located...”

For assessment of the Homestead, the Property Appraiser relies on §193.155 (*Save Our Homes Act*). In particular, §193.155(6) states:

“Only property that receives a Homestead exemption is subject to this section. No portion of property that is assessed solely on the basis of character or use pursuant to §193.461 (*Agricultural Exemption*), or §193.501 (*Conservation Easement Exemption*), or assessed pursuant to §193.505 (*Historical Exemption*), is subject to this section. When property is assessed under §193.461, or §193.501, or assessed pursuant to §193.505 and contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately, pursuant to §193.011, for the assessment to be subject to the limitation in this section.” (*emphasis added*)

Thus, when a residence is situated on agricultural land, the assessed value of the home cannot include any agricultural use or conservation use, meaning that exemptions for those uses cannot be applied to value. This is further defined by §193.461(3)(d) which states:

“when property receiving an agricultural classification contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage

must be assessed separately, pursuant to §193.011 (Factors to consider in deriving just valuation), to qualify for the assessment limitations set forth in §193.155 (Homestead assessments).”

Also, §193.461(3)(b) states:

“...only lands that are used primarily for bona fide agricultural purposes shall be classified as agricultural. The term ‘bona fide agricultural purposes’ means a good faith commercial agricultural use of the land.”

Conservation Easements are governed by §196.26. Therein, Subsection (6) states as follows:

“buildings, structures, and other improvements situated on land receiving the (conservation) exemption and the land immediately surrounding the building, structures, and improvements must be assessed separately pursuant to §193. However, structures and other improvements that are auxiliary to the use of the land for conservation purposes are exempt to the same extent as the underlying land.”

The property Appraiser further argues that when applying §196.26(6) together with §193.155, even if auxiliary to the Conservation Easement purposes, such residence cannot be considered part of the Conservation Easement because an application for homestead has been applied to the residential portion of the land. This changes the use of the land and makes the argument of “auxiliary purpose” irrelevant for valuation.

The resulting calculation for total assessed value according to the Property Appraiser for just the homestead acre is \$321,043, which includes a \$371,765 assessed value, less a \$50,722 exempt value for homestead purposes. No 50% Conservation Easement reduction has been applied to the \$321,043.

THE PETITIONER’S ARGUMENT

Pursuant to §196.26(6), the house is “auxiliary” to the use of the land as a Conservation Easement. And thus, entitled to a 50% Conservation Easement exemption after computation of the homestead value.

The Special Magistrate found in the ruling for the 2024 Assessment, and it is also stated in the language of the Conservation Easement that a residential home is “auxiliary” to the Conservation Easement.

The Petitioner also argues because the home is auxiliary to the Conservation Easement, valuations and application of the exemptions must be consistent with §196.26(6), which does not require that the homestead portion be valued as if conservation, or agriculture, or having and commercial purpose. The Petitioner further cites Florida cases Florida v. Poole, 297 So. 3d 487 (Fla. 2020), stating “ the words of the governing text are a paramount concern, and what they convey, in their context, what the text means.” Also, Conage v. U.S., 346 So. 3d 594, 598 (Fla.

2022), stating “The plainness... of [a statute] is determined by reference to the language itself, the specific context in which it is used, and the broader context of the statute as a whole. The Court [rejects] suggestions that the intent of the framers of the statute and voters must be determined – such considerations [are] ‘extraneous’ and the Court [will] henceforth adhere to the ‘supremacy of the text principal.’” The citation of these cases were to emphasize that §196.26(6) should be read on its face without any interpretation, and thus to include a 50% reduction on all Conservation Easement lands, including the house.

It is important to note that the Petitioner argued that there was nowhere in the Florida Statutes that prevent the 50% reduction from being applied to a homestead. Applying the same logic, there is no statute requiring its application either.

CONCLUSIONS OF LAW

The question is of whether the Homestead acre should be assessed together with the Conservation Easement and thus entitled to receive a 50% Conservation Easement reduction on top of the Homestead exemption. The standard of review for this matter is preponderance of the evidence.

Florida Statutes are controlling in this issue. §196.031(1) does provide that a property owner is entitled to homestead classification if the use of the property meets the specified criteria, and that exemptions will apply as well as constitutional protections such as the *Save Our Homes Act* assessment caps and protections from claims of creditors.

As supplied by the Petitioner, §196.26(3) states:

“Land that is dedicated in perpetuity for conservation purposes and that is used for allowed **commercial uses** is exempt from ad valorem taxation to the extent of 50% of the assessed value.”

Also, reading §193.155 (*the Save Our Homes Act*) together with Section 196.012, F.S. – “for the purpose of this chapter, the following terms are defined as follows, except where the context clearly indicates otherwise:... (13) ‘real estate used and owned as a homestead’ means real property to the extent provided in s. 6(a), Art. VII of the State Constitution, but less any portion thereof used for *commercial purposes*, with the title of such property being recorded in the official records of the county in which the property is located...”

Obedying the holdings of the cited Florida cases, these statutes must be read in context with each other. Thus, the statutes, when read in context with each other, clearly state that different methods and valuations are to be used depending on the circumstances of the subject property being valued or classified. If the house is not “a commercial use” as required by §196.26(3), it does not receive the 50% reduction anyways. If it is “a commercial use,” it cannot be assessed for homestead based on §196.012. The cited cases say to read the statutes in context with each other, not to ignore one, especially where it would contradict or render another statute moot.

The issue is being misunderstood. The law affords that a residential house can be built on a Conservation Easement. That same house can be considered “auxiliary” to the purpose of the Conservation Easement (making it used for the commercial purpose the same as the remaining Conservation Easement. If this is the case, the house will receive the same 50% reduction in the value for its exemption as the underlying land (a Conservation Easement).

However, the above is where the residential home situated on a Conservation Easement is NOT a “homestead” structure subject to an application for homestead. When an application is made for homestead, the auxiliary argument becomes moot because the home cannot be valued as a structure having a “commercial purpose.” Therefore, the house and the acre it sits on are considered separately for valuation (and classification) purposes and is no longer assessed as a Conservation Easement structure. It will not be afforded a 50% reduction in value as the surrounding Conservation Easement.

The acre underneath this house is still surveyed to be a part of the original Conservation Easement lands, and it can be reclassified as a commercial use of the Conservation Easement, to receive the 50% reduction in value. But, doing so requires the house to not be assessed as a homestead. If the homestead application is removed from this house, the resulting value as a Conservation Easement commercial purpose may exceed what is saved by being homesteaded. Also, Constitutional protections provided by the Constitution will be lost.

In short, Conservation Easements allow for a house, but not a homesteaded house. Either a Homestead Exemption applies or a Conservation Easement exemption applies, but not both.

RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD

I recommend that Petition 2025-0001 be **DENIED**.



M. PAUL SANDERS, Special Magistrate

The Recommendation of the Special Magistrate is hereby adopted by decision of the Clay County Value Adjustment Board this _____ day of _____, 2026.

CHAIRMAN, Value Adjustment Board



DECISION OF THE VALUE ADJUSTMENT BOARD
 EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
 TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
 OR QUALIFYING IMPROVEMENT PETITION

DR-485XC
 R. 11/23
 Rule 12D-16.002
 F.A.C.
 Eff. 11/23

The actions below were taken on your petition in CLAY County.

These actions are a recommendation only, not final. These actions are a final decision of the VAB.

If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # <u>2025-002069</u>	Parcel ID _____
Petitioner name <u>RS Rental III-A. LLC</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property address <u>287 Edson Drive Orange Park, Florida 32073</u>

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	225,553.00	225,553.00	
2. Assessed or classified use value,* if applicable	225,553.00	225,553.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	225,553.00	225,553.00	

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reason for Petition

- | | | | |
|--|--|---|---|
| <input type="checkbox"/> Homestead | <input type="checkbox"/> Widow/er | <input type="checkbox"/> Blind | <input type="checkbox"/> Totally and permanently disabled veteran |
| <input type="checkbox"/> Low-income senior | <input type="checkbox"/> Disabled | <input type="checkbox"/> Disabled veteran | <input type="checkbox"/> Use classification, specify _____ |
| <input type="checkbox"/> Parent/grandparent assessment reduction | <input type="checkbox"/> Deployed military | <input type="checkbox"/> Use exemption, specify _____ | <input checked="" type="checkbox"/> Qualifying improvement |
| <input type="checkbox"/> Transfer of homestead assessment difference | | <input type="checkbox"/> Other, specify _____ | |
| <input type="checkbox"/> Change of ownership or control | | | |

Reasons for Decision Fill-in fields will expand, or add pages as needed.

Findings of Fact
See Attached

Conclusions of Law
See Attached

Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.

<u>See Attached</u>	<u>M. Paul Sanders</u>	<u>03/24/2026</u>
Signature, special magistrate	Print name	Date
<i>Christine M. Blanchett</i>	Christine M. Blanchett	03/24/2026
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on <u>03/30/2026</u> at <u>10:00</u> <input checked="" type="checkbox"/> AM <input type="checkbox"/> PM.		
Address <u>477 Houston Street, Green Cove Springs, FL. 32043 4th Floor - BoCC Boardroom</u>		
If the line above is blank, please call _____ or visit our website at _____.		

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD
OF
CLAY COUNTY, FLORIDA

Hearing Date February 24, 2026

Petition 2025-002069

Parcel # 07-04-26-011919-000-00

**SPECIAL MAGISTRATE RECOMMENDATION TO THE
VALUE ADJUSTMENT BOARD**

Petitioner filed a Petition for review of the removal of a 10% valuation cap for the subject parcel which was removed based on a change of ownership or control of the subject parcel.

Parties present were: The Clay County Property Appraiser; the Value Adjustment Board Clerk, and The Special Magistrate.

The Petitioner was notified of the hearing, a video monitor with remote access was set up for the Petitioner, and the Petitioner failed to appear. Following a 15 minute recess to allow additional time for the Petitioner to access/login to the hearing, no login occurred and the matter was recalled. Based on the failure to appear, it is hereby rendered that the Petitioner has not withdrawn the Petition, has submitted evidence without a request to review or consider the evidence in their absence, and that the Petition shall be **DENIED**. The Petitioner shall still be afforded opportunity to seek further review in Circuit Court, as is their right.

RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD

I recommend that Petition 2025-002069 be **DENIED**.



M. PAUL SANDERS, Special Magistrate

The Recommendation of the Special Magistrate is hereby adopted by decision of the Clay County Value Adjustment Board this _____ day of _____, 2026.

CHAIRMAN, Value Adjustment Board



DECISION OF THE VALUE ADJUSTMENT BOARD
 EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
 TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
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DR-485XC
 R. 11/23
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 If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # <u>2025-002075</u>	Parcel ID <u>04-05-26-014173-001-78</u>
Petitioner name <u>Davis, Margie M</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property address <u>536 Cozybrook Lane Fleming Island, FL. 32003</u>

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
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3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	302,704.00	302,704.00	

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reason for Petition

<input type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Use classification, specify _____
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify _____	<input checked="" type="checkbox"/> Qualifying improvement
<input type="checkbox"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify _____	
<input type="checkbox"/> Change of ownership or control			

Reasons for Decision Fill-in fields will expand, or add pages as needed.

Findings of Fact
 See Attached

Conclusions of Law
 See Attached

Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.

See Attached	M. Paul Sanders	03/24/2026
Signature, special magistrate	Print name	Date
<i>Christine M. Blanchett</i>	Christine M. Blanchett	03/24/2026
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 03/30/2026 at 10:00 AM PM.
 Address 477 Houston Street, Green Cove Springs, FL. 32043 4th Floor - BoCC Boardroom
 If the line above is blank, please call _____ or visit our website at _____.

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD
OF
CLAY COUNTY, FLORIDA

Hearing Date February 24, 2026

Petition 2025-002075

Parcel # 04-05-26-014173-001-78

**SPECIAL MAGISTRATE RECOMMENDATION TO THE
VALUE ADJUSTMENT BOARD**

Petitioner filed a Petition for review of the removal of a 10% valuation cap for the subject parcel which was removed based on a change of ownership or control of the subject parcel.

Parties present were: The Clay County Property Appraiser; the Value Adjustment Board Clerk, and The Special Magistrate.

The Petitioner was notified of the hearing, a video monitor with remote access was set up for the Petitioner, and the Petitioner failed to appear. Following a 15 minute recess to allow additional time for the Petitioner to access/login to the hearing, no login occurred and the matter was recalled. Based on the failure to appear, it is hereby rendered that the Petitioner has not withdrawn the Petition, has submitted evidence without a request to review or consider the evidence in their absence, and that the Petition shall be **DENIED**. The Petitioner shall still be afforded opportunity to seek further review in Circuit Court, as is their right.

RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD

I recommend that Petition 2025-002075 be **DENIED**.



M. PAUL SANDERS, Special Magistrate

The Recommendation of the Special Magistrate is hereby adopted by decision of the Clay County Value Adjustment Board this _____ day of _____, 2026.

CHAIRMAN, Value Adjustment Board



DECISION OF THE VALUE ADJUSTMENT BOARD
 EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
 TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
 OR QUALIFYING IMPROVEMENT PETITION

DR-485XC
 R. 11/23
 Rule 12D-16.002
 F.A.C.
 Eff. 11/23

The actions below were taken on your petition in CLAY County.
 These actions are a recommendation only, not final. These actions are a final decision of the VAB.
 If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # <u>2025-002076</u>	Parcel ID <u>04-05-26-014173-001-78</u>
Petitioner name <u>Johnson Minh</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property address <u>1877 Suwannee River Drive Fleming Island, FL. 32003</u>

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	325,850.00	325,850.00	
2. Assessed or classified use value,* if applicable	325,850.00	325,850.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	325,850.00	325,850.00	

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reason for Petition

<input type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Use classification, specify _____
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify _____	<input checked="" type="checkbox"/> Qualifying improvement
<input type="checkbox"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify _____	
<input type="checkbox"/> Change of ownership or control			

Reasons for Decision Fill-in fields will expand, or add pages as needed.

Findings of Fact
 See Attached

Conclusions of Law
 See Attached

Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.

See Attached	M. Paul Sanders	03/24/2026
Signature, special magistrate	Print name	Date
<i>Christine M. Blanchett</i>	Christine M. Blanchett	03/24/2026
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 03/30/2026 at 10:00 AM PM.
 Address 477 Houston Street, Green Cove Springs, FL. 32043 4th Floor - BoCC Boardroom
 If the line above is blank, please call _____ or visit our website at _____.

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD
OF
CLAY COUNTY, FLORIDA

Hearing Date February 24, 2026

Petition 2025-002076

Parcel # 06-05-26-014260-002-34

**SPECIAL MAGISTRATE RECOMMENDATION TO THE
VALUE ADJUSTMENT BOARD**

Petitioner filed a Petition for review of the removal of a 10% valuation cap for the subject parcel which was removed based on a change of ownership or control of the subject parcel.

Parties present were: The Clay County Property Appraiser; the Value Adjustment Board Clerk, and The Special Magistrate.

The Petitioner was notified of the hearing, a video monitor with remote access was set up for the Petitioner, and the Petitioner failed to appear. Following a 15 minute recess to allow additional time for the Petitioner to access/login to the hearing, no login occurred and the matter was recalled. Based on the failure to appear, it is hereby rendered that the Petitioner has not withdrawn the Petition, has submitted evidence without a request to review or consider the evidence in their absence, and that the Petition shall be **DENIED**. The Petitioner shall still be afforded opportunity to seek further review in Circuit Court, as is their right.

RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD

I recommend that Petition 2025-002076 be **DENIED**.



M. PAUL SANDERS, Special Magistrate

The Recommendation of the Special Magistrate is hereby adopted by decision of the Clay County Value Adjustment Board this _____ day of _____, 2026.

CHAIRMAN, Value Adjustment Board



DECISION OF THE VALUE ADJUSTMENT BOARD
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
OR QUALIFYING IMPROVEMENT PETITION

DR-485XC
R. 11/23
Rule 12D-16.002
F.A.C.
Eff. 11/23

The actions below were taken on your petition in CLAY County.

These actions are a recommendation only, not final. These actions are a final decision of the VAB.

If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # <u>2025-002085</u>	Parcel ID <u>15-04-25-020410-006-49</u>
Petitioner name <u>Regel Badrul Nisha ET AL</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property address <u>3012 Shear Bliss Way Orange Park, FL. 32065</u>

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	266,202.00	266,202.00	
2. Assessed or classified use value,* if applicable	266,202.00	266,202.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	266,202.00	266,202.00	

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reason for Petition

- | | | | |
|--|--|---|---|
| <input type="checkbox"/> Homestead | <input type="checkbox"/> Widow/er | <input type="checkbox"/> Blind | <input type="checkbox"/> Totally and permanently disabled veteran |
| <input type="checkbox"/> Low-income senior | <input type="checkbox"/> Disabled | <input type="checkbox"/> Disabled veteran | <input type="checkbox"/> Use classification, specify _____ |
| <input type="checkbox"/> Parent/grandparent assessment reduction | <input type="checkbox"/> Deployed military | <input type="checkbox"/> Use exemption, specify _____ | <input checked="" type="checkbox"/> Qualifying improvement |
| <input type="checkbox"/> Transfer of homestead assessment difference | | <input type="checkbox"/> Other, specify _____ | |
| <input type="checkbox"/> Change of ownership or control | | | |

Reasons for Decision Fill-in fields will expand, or add pages as needed.

Findings of Fact
See Attached

Conclusions of Law
See Attached

Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.

<u>See Attached</u>	<u>M. Paul Sanders</u>	<u>03/24/2026</u>
Signature, special magistrate <i>Christine M. Blanchett</i>	Print name Christine M. Blanchett	Date 03/24/2026
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on <u>03/30/2026</u> at <u>10:00</u> <input checked="" type="checkbox"/> AM <input type="checkbox"/> PM. Address <u>477 Houston Street, Green Cove Springs, FL. 32043 4th Floor - BoCC Boardroom</u> If the line above is blank, please call _____ or visit our website at _____.		

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD
OF
CLAY COUNTY, FLORIDA

Hearing Date February 24, 2026

Petition 2025-002085

Parcel # 15-04-25-020410-006-49

**SPECIAL MAGISTRATE RECOMMENDATION TO THE
VALUE ADJUSTMENT BOARD**

Petitioner filed a Petition for review of the removal of a 10% valuation cap for the subject parcel which was removed based on a change of ownership or control of the subject parcel.

Parties present were: The Clay County Property Appraiser; the Value Adjustment Board Clerk, and The Special Magistrate.

The Petitioner was notified of the hearing, a video monitor with remote access was set up for the Petitioner, and the Petitioner failed to appear. Following a 15 minute recess to allow additional time for the Petitioner to access/login to the hearing, no login occurred and the matter was recalled. Based on the failure to appear, it is hereby rendered that the Petitioner has not withdrawn the Petition, has submitted evidence without a request to review or consider the evidence in their absence, and that the Petition shall be **DENIED**. The Petitioner shall still be afforded opportunity to seek further review in Circuit Court, as is their right.

RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD

I recommend that Petition 2025-002085 be **DENIED**.



M. PAUL SANDERS, Special Magistrate

The Recommendation of the Special Magistrate is hereby adopted by decision of the Clay County Value Adjustment Board this _____ day of _____, 2026.

CHAIRMAN, Value Adjustment Board



DECISION OF THE VALUE ADJUSTMENT BOARD
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
OR QUALIFYING IMPROVEMENT PETITION

DR-485XC
 R. 11/23
 Rule 12D-16.002
 F.A.C.
 Eff. 11/23

The actions below were taken on your petition in CLAY County.

These actions are a recommendation only, not final. These actions are a final decision of the VAB.
 If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # <u>2025-002099</u>	Parcel ID <u>38-06-26-017960-003-75</u>
Petitioner name <u>Progress Residential Borrower</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property <u>1060 Buccaneer Blvd</u> address <u>Green Cove Springs, FL. 32043</u>

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	262,822.00	266,822.00	
2. Assessed or classified use value,* if applicable	266,822.00	266,822.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	266,822.00	266,822.00	

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reason for Petition

<input type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Use classification, specify _____
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify _____	<input checked="" type="checkbox"/> Qualifying improvement
<input type="checkbox"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify _____	
<input type="checkbox"/> Change of ownership or control			

Reasons for Decision Fill-in fields will expand, or add pages as needed.

Findings of Fact
See Attached

Conclusions of Law
See Attached

Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.

See Attached	M. Paul Sanders	03/24/2026
Signature, special magistrate	Print name	Date
<i>Christine M. Blanchett</i>	Christine M. Blanchett	03/24/2026
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 03/30/2026 at 10:00 AM PM.
 Address 477 Houston Street, Green Cove Springs, FL. 32043 4th Floor - BoCC Boardroom
 If the line above is blank, please call _____ or visit our website at _____.

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD
OF
CLAY COUNTY, FLORIDA

Hearing Date February 24, 2026

Petition 2025-002099

Parcel # 38-06-26-017960-003-75

**SPECIAL MAGISTRATE RECOMMENDATION TO THE
VALUE ADJUSTMENT BOARD**

Petitioner filed a Petition for review of the removal of a 10% valuation cap for the subject parcel which was removed based on a change of ownership or control of the subject parcel.

Parties present were: The Clay County Property Appraiser; the Value Adjustment Board Clerk, and The Special Magistrate.

The Petitioner was notified of the hearing, a video monitor with remote access was set up for the Petitioner, and the Petitioner failed to appear. Following a 15 minute recess to allow additional time for the Petitioner to access/login to the hearing, no login occurred and the matter was recalled. Based on the failure to appear, it is hereby rendered that the Petitioner has not withdrawn the Petition, has submitted evidence without a request to review or consider the evidence in their absence, and that the Petition shall be **DENIED**. The Petitioner shall still be afforded opportunity to seek further review in Circuit Court, as is their right.

RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD

I recommend that Petition 2025-002099 be **DENIED**.



M. PAUL SANDERS, Special Magistrate

The Recommendation of the Special Magistrate is hereby adopted by decision of the Clay County Value Adjustment Board this _____ day of _____, 2026.

CHAIRMAN, Value Adjustment Board



DECISION OF THE VALUE ADJUSTMENT BOARD
 EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
 TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
 OR QUALIFYING IMPROVEMENT PETITION

DR-485XC
 R. 11/23
 Rule 12D-16.002
 F.A.C.
 Eff. 11/23

The actions below were taken on your petition in CLAY County.
 These actions are a recommendation only, not final. These actions are a final decision of the VAB.
 If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # <u>2025-002105</u>	Parcel ID <u>05-05-26-014221-041-72</u>
Petitioner name <u>SFR JV-2 2023-1 Borrower LLC</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property address <u>2152 Trailwood Drive Fleming Island, FL. 32003</u>

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	369,725.00	369,725.00	
2. Assessed or classified use value,* if applicable	369,725.00	369,725.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	369,725.00	369,725.00	

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reason for Petition

<input type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Use classification, specify _____
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify _____	<input checked="" type="checkbox"/> Qualifying improvement
<input type="checkbox"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify _____	
<input type="checkbox"/> Change of ownership or control			

Reasons for Decision Fill-in fields will expand, or add pages as needed.

Findings of Fact
See Attached

Conclusions of Law
See Attached

Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.

See Attached	M. Paul Sanders	03/24/2026
Signature, special magistrate	Print name	Date
<i>Christine M. Blanchett</i>	Christine M. Blanchett	03/24/2026
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 03/30/2026 at 10:00 AM PM.
 Address 477 Houston Street, Green Cove Springs, FL. 32043 4th Floor - BoCC Boardroom
 If the line above is blank, please call _____ or visit our website at _____.

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD
OF
CLAY COUNTY, FLORIDA

Hearing Date February 24, 2026

Petition 2025-002105

Parcel # 05-05-26-014221-041-72

**SPECIAL MAGISTRATE RECOMMENDATION TO THE
VALUE ADJUSTMENT BOARD**

Petitioner filed a Petition for review of the removal of a 10% valuation cap for the subject parcel which was removed based on a change of ownership or control of the subject parcel.

Parties present were: The Clay County Property Appraiser; the Value Adjustment Board Clerk, and The Special Magistrate.

The Petitioner was notified of the hearing, a video monitor with remote access was set up for the Petitioner, and the Petitioner failed to appear. Following a 15 minute recess to allow additional time for the Petitioner to access/login to the hearing, no login occurred and the matter was recalled. Based on the failure to appear, it is hereby rendered that the Petitioner has not withdrawn the Petition, has submitted evidence without a request to review or consider the evidence in their absence, and that the Petition shall be **DENIED**. The Petitioner shall still be afforded opportunity to seek further review in Circuit Court, as is their right.

RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD

I recommend that Petition 2025-002105 be **DENIED**.



M. PAUL SANDERS, Special Magistrate

The Recommendation of the Special Magistrate is hereby adopted by decision of the Clay County Value Adjustment Board this _____ day of _____, 2026.

CHAIRMAN, Value Adjustment Board



DECISION OF THE VALUE ADJUSTMENT BOARD
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
OR QUALIFYING IMPROVEMENT PETITION

DR-485XC
 R. 11/23
 Rule 12D-16.002
 F.A.C.
 Eff. 11/23

The actions below were taken on your petition in CLAY County.
 These actions are a recommendation only, not final. These actions are a final decision of the VAB.
 If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # <u>2025-002107</u>	Parcel ID <u>13-04-25-020337-001-16</u>
Petitioner name <u>SFR JV-2 2023-1 Borrower LLC</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property <u>1064 Lana Court</u> address <u>Orange Park, FL. 32065</u>

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	239,342.00	239,342.00	
2. Assessed or classified use value,* if applicable	239,342.00	239,342.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	239,342.00	239,342.00	

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reason for Petition

<input type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Use classification, specify _____
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify _____	<input checked="" type="checkbox"/> Qualifying improvement
<input type="checkbox"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify _____	
<input type="checkbox"/> Change of ownership or control			

Reasons for Decision Fill-in fields will expand, or add pages as needed.

Findings of Fact
 See Attached

Conclusions of Law
 See Attached

Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.

<u>See Attached</u>	<u>M. Paul Sanders</u>	<u>03/24/2026</u>
Signature, special magistrate	Print name	Date
<u><i>Christine M. Blanchett</i></u>	<u>Christine M. Blanchett</u>	<u>03/24/2026</u>
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 03/30/2026 at 10:00 AM PM.
 Address 477 Houston Street, Green Cove Springs, FL. 32043 4th Floor - BoCC Boardroom
 If the line above is blank, please call _____ or visit our website at _____.

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD
OF
CLAY COUNTY, FLORIDA

Hearing Date February 24, 2026

Petition 2025-002107

Parcel # 13-04-25-020337-001-16

**SPECIAL MAGISTRATE RECOMMENDATION TO THE
VALUE ADJUSTMENT BOARD**

Petitioner filed a Petition for review of the removal of a 10% valuation cap for the subject parcel which was removed based on a change of ownership or control of the subject parcel.

Parties present were: The Clay County Property Appraiser; the Value Adjustment Board Clerk, and The Special Magistrate.

The Petitioner was notified of the hearing, a video monitor with remote access was set up for the Petitioner, and the Petitioner failed to appear. Following a 15 minute recess to allow additional time for the Petitioner to access/login to the hearing, no login occurred and the matter was recalled. Based on the failure to appear, it is hereby rendered that the Petitioner has not withdrawn the Petition, has submitted evidence without a request to review or consider the evidence in their absence, and that the Petition shall be **DENIED**. The Petitioner shall still be afforded opportunity to seek further review in Circuit Court, as is their right.

RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD

I recommend that Petition 2025-002107 be **DENIED**.



M. PAUL SANDERS, Special Magistrate

The Recommendation of the Special Magistrate is hereby adopted by decision of the Clay County Value Adjustment Board this _____ day of _____, 2026.

CHAIRMAN, Value Adjustment Board



DECISION OF THE VALUE ADJUSTMENT BOARD
 EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
 TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
 OR QUALIFYING IMPROVEMENT PETITION

DR-485XC
 R. 11/23
 Rule 12D-16.002
 F.A.C.
 Eff. 11/23

The actions below were taken on your petition in CLAY County.

These actions are a recommendation only, not final. These actions are a final decision of the VAB.
 If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # <u>2025-002108</u>	Parcel ID <u>13-04-25-020337-001-30</u>
Petitioner name <u>SFR JV-2 2023-1 Borrower LLC</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property address <u>1056 Rene Court Orange Park, FL. 32065</u>

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	207,409.00	207,409.00	
2. Assessed or classified use value,* if applicable	207,409.00	207,409.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	207,409.00	207,409.00	

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reason for Petition

<input type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Use classification, specify _____
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify _____	<input checked="" type="checkbox"/> Qualifying improvement
<input type="checkbox"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify _____	
<input type="checkbox"/> Change of ownership or control			

Reasons for Decision Fill-in fields will expand, or add pages as needed.

Findings of Fact
See Attached

Conclusions of Law
See Attached

Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.

See Attached	M. Paul Sanders	03/24/2026
Signature, special magistrate <i>Christine M. Blanchett</i>	Print name Christine M. Blanchett	Date 03/24/2026
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 03/30/2026 at 10:00 AM PM.
 Address 477 Houston Street, Green Cove Springs, FL. 32043 4th Floor - BoCC Boardroom
 If the line above is blank, please call _____ or visit our website at _____.

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD
OF
CLAY COUNTY, FLORIDA

Hearing Date February 24, 2026

Petition 2025-002108

Parcel # 13-04-25-020337-001-30

**SPECIAL MAGISTRATE RECOMMENDATION TO THE
VALUE ADJUSTMENT BOARD**

Petitioner filed a Petition for review of the removal of a 10% valuation cap for the subject parcel which was removed based on a change of ownership or control of the subject parcel.

Parties present were: The Clay County Property Appraiser; the Value Adjustment Board Clerk, and The Special Magistrate.

The Petitioner was notified of the hearing, a video monitor with remote access was set up for the Petitioner, and the Petitioner failed to appear. Following a 15 minute recess to allow additional time for the Petitioner to access/login to the hearing, no login occurred and the matter was recalled. Based on the failure to appear, it is hereby rendered that the Petitioner has not withdrawn the Petition, has submitted evidence without a request to review or consider the evidence in their absence, and that the Petition shall be **DENIED**. The Petitioner shall still be afforded opportunity to seek further review in Circuit Court, as is their right.

RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD

I recommend that Petition 2025-002108 be **DENIED**.



M. PAUL SANDERS, Special Magistrate

The Recommendation of the Special Magistrate is hereby adopted by decision of the Clay County Value Adjustment Board this _____ day of _____, 2026.

CHAIRMAN, Value Adjustment Board



DECISION OF THE VALUE ADJUSTMENT BOARD
 EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
 TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
 OR QUALIFYING IMPROVEMENT PETITION

DR-485XC
 R. 11/23
 Rule 12D-16.002
 F.A.C.
 Eff. 11/23

The actions below were taken on your petition in CLAY County.
 These actions are a recommendation only, not final. These actions are a final decision of the VAB.
 If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # <u>2025-002111</u>	Parcel ID <u>41-05-25-008823-005-31</u>
Petitioner name <u>SFR JV-2 2023-1 Borrower LLC</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property <u>2068 Manucy Court</u> address <u>Middleburg, FL. 32068</u>

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	270,695.00	270,695.00	
2. Assessed or classified use value,* if applicable	270,695.00	270,695.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	270,695.00	270,695.00	

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reason for Petition

<input type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Use classification, specify _____
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify _____	<input checked="" type="checkbox"/> Qualifying improvement
<input type="checkbox"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify _____	
<input type="checkbox"/> Change of ownership or control			

Reasons for Decision Fill-in fields will expand, or add pages as needed.

Findings of Fact
 See Attached

Conclusions of Law
 See Attached

Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.

<u>See Attached</u>	<u>M. Paul Sanders</u>	<u>03/24/2026</u>
Signature, special magistrate	Print name	Date
<u><i>Christine M. Blanchett</i></u>	<u>Christine M. Blanchett</u>	<u>03/24/2026</u>
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 03/30/2026 at 10:00 AM PM.
 Address 477 Houston Street, Green Cove Springs, FL. 32043 4th Floor - BoCC Boardroom
 If the line above is blank, please call _____ or visit our website at _____.

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD
OF
CLAY COUNTY, FLORIDA

Hearing Date February 24, 2026

Petition 2025-002111

Parcel # 41-05-25-008823-005-31

**SPECIAL MAGISTRATE RECOMMENDATION TO THE
VALUE ADJUSTMENT BOARD**

Petitioner filed a Petition for review of the removal of a 10% valuation cap for the subject parcel which was removed based on a change of ownership or control of the subject parcel.

Parties present were: The Clay County Property Appraiser; the Value Adjustment Board Clerk, and The Special Magistrate.

The Petitioner was notified of the hearing, a video monitor with remote access was set up for the Petitioner, and the Petitioner failed to appear. Following a 15 minute recess to allow additional time for the Petitioner to access/login to the hearing, no login occurred and the matter was recalled. Based on the failure to appear, it is hereby rendered that the Petitioner has not withdrawn the Petition, has submitted evidence without a request to review or consider the evidence in their absence, and that the Petition shall be **DENIED**. The Petitioner shall still be afforded opportunity to seek further review in Circuit Court, as is their right.

RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD

I recommend that Petition 2025-002111 be **DENIED**.



M. PAUL SANDERS, Special Magistrate

The Recommendation of the Special Magistrate is hereby adopted by decision of the Clay County Value Adjustment Board this _____ day of _____, 2026.

CHAIRMAN, Value Adjustment Board



DECISION OF THE VALUE ADJUSTMENT BOARD
 EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
 TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
 OR QUALIFYING IMPROVEMENT PETITION

DR-485XC
 R. 11/23
 Rule 12D-16.002
 F.A.C.
 Eff. 11/23

The actions below were taken on your petition in CLAY County.

These actions are a recommendation only, not final. These actions are a final decision of the VAB.
 If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # <u>2025-002110</u>	Parcel ID <u>28-04-25-008059-003-79</u>
Petitioner name <u>SFR JV-2 2023-1 Borrower LLC</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property <u>3235 Puffin Way</u> address <u>Orange Park, FL. 32065</u>

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	210,968.00	210,968.00	
2. Assessed or classified use value,* if applicable	210,968.00	210,968.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	210,968.00	210,968.00	

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reason for Petition

<input type="checkbox"/> Homestead	<input type="checkbox"/> Widow/er	<input type="checkbox"/> Blind	<input type="checkbox"/> Totally and permanently disabled veteran
<input type="checkbox"/> Low-income senior	<input type="checkbox"/> Disabled	<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Use classification, specify _____
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify _____	<input checked="" type="checkbox"/> Qualifying improvement
<input type="checkbox"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify _____	
<input type="checkbox"/> Change of ownership or control			

Reasons for Decision Fill-in fields will expand, or add pages as needed.

Findings of Fact
 See Attached

Conclusions of Law
 See Attached

Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.

See Attachment	M. Paul Sanders	03/24/2026
Signature, special magistrate	Print name	Date
<i>Christine M. Blanchett</i>	Christine M. Blanchett	03/24/2026
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 03/30/2026 at 10:00 AM PM.
 Address 477 Houston Street, Green Cove Springs, FL. 32043 4th Floor - BoCC Boardroom
 If the line above is blank, please call _____ or visit our website at _____.

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

THE VALUATION ADJUSTMENT BOARD
OF
CLAY COUNTY, FLORIDA

Hearing Date February 24, 2026

Petition 2025-002110

Parcel # 28-04-25-008059-003-79

**SPECIAL MAGISTRATE RECOMMENDATION TO THE
VALUE ADJUSTMENT BOARD**

Petitioner filed a Petition for review of the removal of a 10% valuation cap for the subject parcel which was removed based on a change of ownership or control of the subject parcel.

Parties present were: The Clay County Property Appraiser; the Value Adjustment Board Clerk, and The Special Magistrate.

The Petitioner was notified of the hearing, a video monitor with remote access was set up for the Petitioner, and the Petitioner failed to appear. Following a 15 minute recess to allow additional time for the Petitioner to access/login to the hearing, no login occurred and the matter was recalled. Based on the failure to appear, it is hereby rendered that the Petitioner has not withdrawn the Petition, has submitted evidence without a request to review or consider the evidence in their absence, and that the Petition shall be **DENIED**. The Petitioner shall still be afforded opportunity to seek further review in Circuit Court, as is their right.

RECOMMENDATION TO THE VALUE ADJUSTMENT BOARD

I recommend that Petition 2025-002110 be **DENIED**.



M. PAUL SANDERS, Special Magistrate

The Recommendation of the Special Magistrate is hereby adopted by decision of the Clay County Value Adjustment Board this _____ day of _____, 2026.

CHAIRMAN, Value Adjustment Board



DECISION OF THE VALUE ADJUSTMENT BOARD
VALUE PETITION

DR-485V
R. 11/23
Rule 12D-16.002
F.A.C.
Eff.11/23

Clay County

The actions below were taken on your petition.

[X] These actions are a recommendation only, not final [] These actions are a final decision of the VAB
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit
in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and
197.2425, Florida Statutes.)

Petition # 2025-000005 Parcel ID 05-04--26-010670-033-00
Petitioner name Steve Sung- Property 1785 Wells Rd., Orange Park*
address
The petitioner is: [X] taxpayer of record [] taxpayer's representative
[] other, explain:

Decision Summary [X] Denied your petition [] Granted your petition [] Granted your petition in part

Table with 4 columns: Value Lines 1 and 4 must be completed, Value from TRIM Notice, Before Board Action, After Board Action. Rows include Just value, Assessed or classified use value, Exempt value, and Taxable value.

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reasons for Decision Fill-in fields will expand, or add pages as needed.

Findings of Fact
*Complete address: 1785 Wells Rd., Orange Park, Fl. 32073

The hearing was scheduled for February 24, 2026, 8:30am. All parties were properly notified. Representatives of the Property Appraiser's office were in attendance with intent to present evidence. Neither the petitioner nor an authorized representative arrived for the hearing. The taxpayer did not notify the Property Appraiser or Clerk that they would not be in attendance. The tax payer did not request the evidence be considered despite not attending. I, the Deputy Clerk to the Board, and the representatives of the Property Appraiser waited until 8:45, at which time I read into the record that there would be no hearing.

Conclusions of Law
There was no hearing. The petition is denied.

[X] Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Signature, special magistrate: Christine M. Blanchett; Print name: Christine M. Blanchett; Date: 3/5/2026

If this is a recommended decision, the board will consider the recommended decision on 3/30/26 at 10:00 am
Address 477 Houston Street, Green Cove Springs, Florida, 32043, 4th Floor - BoCC Boardroom
If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call (904) 529-4227 or visit our website at clayclerk.com

[] Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board

Print name

Date of decision

Signature, VAB clerk or representative

Print name

Date mailed to parties



DECISION OF THE VALUE ADJUSTMENT BOARD
VALUE PETITION

DR-485V
R. 11/23
Rule 12D-16.002
F.A.C.
Eff.11/23

Clay County

The actions below were taken on your petition.

These actions are a recommendation only, not final
These actions are a final decision of the VAB
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment.

Petition # 2025-000021 Parcel ID 27-05-25-010109-016-27
Petitioner name Jason Quijano-
Property address 2961 Laural Springs Dr, Green Cv*
The petitioner is: taxpayer of record taxpayer's representative
other, explain:

Decision Summary Denied your petition
Granted your petition
Granted your petition in part

Table with 4 columns: Value Lines 1 and 4 must be completed, Value from TRIM Notice, Before Board Action, After Board Action. Rows include Just value, Assessed or classified use value, Exempt value, and Taxable value.

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reasons for Decision Fill-in fields will expand, or add pages as needed.

Findings of Fact
*Complete address: 2961 Laural Springs Dr, Green Cove Springs, Fl. 32043
The hearing was scheduled for February 24, 2026, 8:30am. All parties were properly notified. Representatives of the Property Appraiser's office were in attendance with intent to present evidence.

Conclusions of Law
There was no hearing. The petition is denied.

Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Signature, special magistrate James Toro II 3/4/26
Signature, VAB clerk or special representative Christine M. Blanchett 3/5/2026

If this is a recommended decision, the board will consider the recommended decision on 3/30/26 at 10:00 am
Address 477 Houston Street, Green Cove Springs, Florida, 32043, 4th Floor, BoCC Boardroom
If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered.

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board

Print name

Date of decision

Signature, VAB clerk or representative

Print name

Date mailed to parties