

**NOTICE OF PROPOSED PROPERTY TAXES  
AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS  
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 change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND OR ALTER its proposals at the hearing. If you feel that the market value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption or classification that is not reflected below, contact your County Property Appraiser at (850)606-6200. 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

**5:00 P.M. SEPTEMBER 13, 2024**

Taxing Authority	COLUMN 1		A Public Hearing on the Proposed Taxes and Budget will be Held:	COLUMN 2		COLUMN 3	
	Last Year's Actual Tax Rate	Your Property Taxes Last Year		This Year's PROPOSED Tax Rate	Your Taxes This Year if PROPOSED Budget Change is Made	Last Year's Adjusted Tax Rate	Your Taxes This Year if NO Budget Change is Made
County	8.3144	\$3,335.99	September 17, 2024 6:00 PM EST 301 S. Monroe St. 5th Floor Commission Chambers Tallahassee, FL <b>850-606-5100</b>	8.3144	\$3,449.79	7.8839	\$3,271.16
MSTU - EMS	0.7500	\$300.92		0.7500	\$311.19	0.7004	\$290.61
Public Schools			September 10, 2024 6:00 PM EST Aquilina Howell Building 3955 W. Pensacola St. Tallahassee, FL <b>850-487-7100</b>				
By State Law	3.2160	\$1,370.76		3.1360	\$1,379.58	3.0210	\$1,328.99
By Local Board	2.2480	\$958.17		2.2480	\$988.93	2.1117	\$928.97
City	4.4500	\$1,785.47	September 11, 2024 at 6:00 PM EST City Commission Chambers, City Hall 300 S. Adams St., 2nd Floor Tallahassee, FL <b>850-891-8334</b>	4.4500	\$1,846.38	0.0000	\$1,734.44
DIA	0.0000	\$0.00		0.0000	\$0.00	4.1802	\$0.00
Children's Services Council	0.3477	\$139.51	September 12, 2024 at 5:05 PM EST CSC Leon Office 2002 Old St. Augustine Rd, Ste A-50 Tallahassee, FL <b>850-764-2966</b>	0.3477	\$144.27	0.3248	\$134.77
Water Management District	0.0234	\$9.39	September 12, 2024 5:05 PM EST 81 Water Management Dr, Havana FL District Headquarters <b>850-539-5999</b>	0.0218	\$9.05	0.0218	\$9.05
<b>Total Property Taxes</b>	<b>19.3495</b>	<b>\$7,900.21</b>		<b>19.2679</b>	<b>\$8,129.19</b>	<b>18.2438</b>	<b>\$7,697.99</b>

Taxing Authority	LAST YEAR				THIS YEAR			
	Market	Assessed	Exemption	Taxable	Market	Assessed	Exemption	Taxable
County	\$538,361	\$456,230	\$55,000	\$401,230	\$552,590	\$469,917	\$55,000	\$414,917
MSTU - EMS	\$538,361	\$456,230	\$55,000	\$401,230	\$552,590	\$469,917	\$55,000	\$414,917
School	\$538,361	\$456,230	\$30,000	\$426,230	\$552,590	\$469,917	\$30,000	\$439,917
City / DIA	\$538,361	\$456,230	\$55,000	\$401,230	\$552,590	\$469,917	\$55,000	\$414,917
CSC	\$538,361	\$456,230	\$55,000	\$401,230	\$552,590	\$469,917	\$55,000	\$414,917
Water Mgmt	\$538,361	\$456,230	\$55,000	\$401,230	\$552,590	\$469,917	\$55,000	\$414,917

Assessment Reductions	Applicable to:	2024 Value	Exemptions	Applicable to:	2024 Value
Save Our Homes	All Taxes	\$82,673	Homestead Adl Homestead Widow	All Taxes Non-School Taxes All Taxes	\$25,000 \$25,000 \$5,000

**PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS**

Levying Authority	Purpose	Units	Rate	Last Year	This Year

**Property Description** **Total**

Parcel Number: 1118200170000

**Legal Description:** 18 1N 1E  
IN NW 1/4 OF NE 1/4  
OR 171/396

Location: 821 LIVE OAK PLANTATION RD

SMITH LINDA C  
821 LIVE OAK PLANTATION RD  
TALLAHASSEE FL 32312-2443

Please visit our website  
at [www.leonpa.gov](http://www.leonpa.gov)  
for additional  
information about this  
notice.

## EXPLANATION

### Taxing Authorities

**Column 1: “Last Year’s Actual Tax Rate” and “Your Property Taxes Last Year”**

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: “This Year’s PROPOSED Tax Rate” and “Your Taxes This Year if PROPOSED Budget Change is Made”**

These columns show what your tax rate and taxes will be this year under the 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.

**Column 3: “Last Year’s Adjusted Tax Rate” and “Your Taxes This Year if NO Budget Change is Made”**

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.

Note: Amounts shown on the 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 the form.)

**Non-Ad Valorem Assessments:**

Non-ad valorem assessments are placed on this notice at the request of the respective local governing boards. Your tax collector will be including them on the November tax notice. For details on particular non-ad valorem assessments, contact the levying local governing board. **Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice, such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.**

### Property Appraiser

**Market Value**

Market value in Florida is also known as “just value” as provided by the constitution and described in state law. It is the amount a purchaser willing but not obliged to buy would pay to one willing but not obliged to sell, after proper consideration of all eight factors in section 193.011, F.S.

**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.

**Assessment Reductions:**

Properties can receive an assessment reduction for a number of reasons. Some of the common reasons are below:

- There are limits on how much the assessment of your property can increase each year. The Save Our Homes program and the limitation for non-homestead property are examples.
- Certain types of property, such as agricultural land and land used for conservation, are valued on their current use rather than their market value.
- Some reductions lower the assessed value only for levies of certain taxing authorities.

If your assessed value is lower than your market value because limits on increases apply to your property or because your property is valued based on its current use, the amount of the difference and reason for the difference are listed in the box titled “Assessment Reductions”.

**Exemptions**

Specific dollar or percentage reductions in value based on certain qualifications of the property owner. The primary example is the homestead exemption. The value of each exemption that applies to your property is listed. Like assessment reductions, exemption amounts may be different for different tax levies because some exemptions apply only to certain taxing authorities.

In addition to Homestead Exemption, there are other personal exemptions such as widows/widowers, low-income senior, disability including veterans and first responders, deployed military and others. If you have questions or to find out if you qualify for additional property tax exemptions, call (850) 606-6200 or visit [www.leonpa.gov](http://www.leonpa.gov) and click on the exemptions tab. Remember that you must apply with the Property Appraiser on or before March 1st.

**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.

**I purchased my house last year, why are my property taxes so much higher this year?**

Anytime there is a change in ownership per F.S. 193.155, the assessed value of the property must be reset to the current market value in the year following the sale. This could lead to substantial changes in the tax amount. For example, the previous owner(s) may have qualified for property tax exemptions and assessment limitations; however, these benefits do not transfer upon the sale of the property, which may result in the property taxes increasing. Questions? Call (850) 606-6200, or visit [www.leonpa.gov](http://www.leonpa.gov).