# 2026 NOTICE OF **PROPOSED** PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS
# LEON COUNTY, FLORIDA TAXING AUTHORITIES

**DO NOT PAY**
THIS IS NOT A BILL

**TAX COLLECTOR WILL MAIL TAX BILLS IN NOVEMBER**

**08/03/2026**

BRIARWOOD APARTMENTS PHASE II LTD
1002 W 23RD ST STE 400
PANAMA CITY FL 32405-3648

**Parcel ID:** 4124200070000
**Location Address:**
4495 SHELFER RD APT 100
**Parcel Description:**
24 1S 1W 4.835 A
IN E 1/2
OR 939/1415
(BRIARWOOD MANOR APARTMENTS PHASE

## PROPERTY APPRAISER VALUE INFORMATION

| TAXING AUTHORITY | LAST YEAR (2025) | | | | THIS YEAR (2026) | | | |
|---|---|---|---|---|---|---|---|---|
| | MARKET | ASSESSED | EXEMPTION | TAXABLE | MARKET | ASSESSED | EXEMPTION | TAXABLE |
| COUNTY | $2,824,930 | $2,824,930 | $0 | $2,824,930 | $3,177,111 | $3,107,423 | $0 | $3,107,423 |
| EMERGENCY MEDICAL SERVICES | $2,824,930 | $2,824,930 | $0 | $2,824,930 | $3,177,111 | $3,107,423 | $0 | $3,107,423 |
| SCHOOL | $2,824,930 | $2,824,930 | $0 | $2,824,930 | $3,177,111 | $3,177,111 | $0 | $3,177,111 |
| CITY / DOWNTOWN | $2,824,930 | $2,824,930 | $0 | $2,824,930 | $3,177,111 | $3,107,423 | $0 | $3,107,423 |
| CHILDREN'S SERVICES COUNCIL | $2,824,930 | $2,824,930 | $0 | $2,824,930 | $3,177,111 | $3,107,423 | $0 | $3,107,423 |
| WATER MANAGEMENT DISTRICT | $2,824,930 | $2,824,930 | $0 | $2,824,930 | $3,177,111 | $3,107,423 | $0 | $3,107,423 |

## TAXING AUTHORITY TAX INFORMATION

| TAXING AUTHORITY | 2025 TAXABLE VALUE | YOUR FINAL TAX RATE AND TAXES LAST YEAR | | 2026 TAXABLE VALUE | YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE (ROLLBACK RATE) | | YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE | |
|---|---|---|---|---|---|---|---|---|
| | COLUMN 1 | COLUMN 2 RATE | COLUMN 3 TAXES | COLUMN 4 | COLUMN 5 RATE | COLUMN 6 TAXES | COLUMN 7 RATE | COLUMN 8 TAXES |
| COUNTY | $2,824,930 | 8.3144 | $23,487.60 | $3,107,423 | 8.1444 | $25,308.10 | 8.3144 | $25,836.36 |
| EMERGENCY MEDICAL SERVICES | $2,824,930 | 0.7500 | $2,118.70 | $3,107,423 | 0.7231 | $2,246.98 | 0.7500 | $2,330.57 |
| PUBLIC SCHOOLS: BY STATE LAW | $2,824,930 | 3.1180 | $8,808.13 | $3,177,111 | 3.0195 | $9,593.29 | 3.0950 | $9,833.16 |
| PUBLIC SCHOOLS: BY LOCAL BOARD | $2,824,930 | 2.2480 | $6,350.44 | $3,177,111 | 2.1770 | $6,916.57 | 2.2480 | $7,142.15 |
| CITY OF TALLAHASSEE | $2,824,930 | 4.4072 | $12,450.03 | $3,107,423 | 4.2573 | $13,229.23 | 4.4072 | $13,695.03 |
| DOWNTOWN IMPROVEMENT AUTHORITY | $0 | 0.0000 | $0.00 | $0 | 0.0000 | $0.00 | 0.0000 | $0.00 |
| CHILDREN'S SERVICES COUNCIL | $2,824,930 | 0.3477 | $982.23 | $3,107,423 | 0.3353 | $1,041.92 | 0.3353 | $1,041.92 |
| WATER MANAGEMENT DISTRICT | $2,824,930 | 0.0207 | $58.48 | $3,107,423 | 0.0201 | $62.46 | 0.0201 | $62.46 |
| TOTAL AD VALOREM PROPERTY TAXES | | 19.2060 | $54,255.61 | | 18.6767 | $58,398.55 | 19.1700 | $59,941.65 |

| ASSESSMENT REDUCTIONS | APPLIES TO | VALUE |
|---|---|---|
| 10% Non-Homestead Cap | Non-School Taxes | $69,688 |

| EXEMPTIONS | APPLIES TO | VALUE |
|---|---|---|

## QUESTIONS?

If you feel the market value of the property is inaccurate or does not reflect fair market value as of January 1, or if you are entitled to an exemption or classification that is not reflected, please contact the Leon County Property Appraiser's Office at:

**315 S Calhoun St, 3rd Floor, Tallahassee, FL 32301**
**Customer Service (850) 606-6200**

If the Property Appraiser's Office is unable to resolve the matter as to the market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available online at: www.leonpa.gov

**PETITIONS MUST BE FILED ON OR BEFORE**
**SEPTEMBER 11, 2026**

**Scan for more information about this notice.**

## PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENT

| LEVYING AUTHORITY | PURPOSE | UNITS | RATE | LAST YEAR | THIS YEAR |
|---|---|---|---|---|---|
| | | | | | |

**SEE REVERSE SIDE FOR EXPLANATIONS OF THE COLUMNS ABOVE AND PUBLIC HEARING DATES, TIMES & LOCATIONS.**

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 the **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.

## TAXING AUTHORITY PUBLIC HEARING INFORMATION

| TAXING AUTHORITY | PHONE | DATE | TIME | LOCATION |
|---|---|---|---|---|
| COUNTY | **(850) 606-5100** | 9/15/2026 | 6:00 PM | 301 S MONROE ST, 5TH FLOOR, COMMISSION CHAMBERS, TALLAHASSEE, FL |
| EMERGENCY MEDICAL SERVICES | **(850) 606-5100** | 9/15/2026 | 6:00 PM | 301 S MONROE ST, 5TH FLOOR, COMMISSION CHAMBERS, TALLAHASSEE, FL |
| SCHOOL | **(850) 487-7100** | 9/8/2026 | 6:00 PM | AQUILINA HOWELL BUILDING, 3955 W PENSACOLA ST, TALLAHASSEE, FL |
| CITY / DOWNTOWN | **(850) 891-8334** | 9/9/2026 | 6:00 PM | CITY HALL, 300 S ADAMS ST, 2ND FLOOR, TALLAHASSEE, FL |
| CHILDREN'S SERVICES COUNCIL | **(850) 764-2966** | 9/17/2026 | 6:00 PM | CSC LEON OFFICE, 2002 OLD ST AUGUSTINE RD, STE A-50, TALLAHASSEE, FL |
| WATER MANAGEMENT DISTRICT | **(850) 539-5999** | 9/9/2026 | 5:05 PM | DISTRICT HEADQUARTERS, 81 WATER MANAGEMENT DR, HAVANA, FL |

Non-ad valorem assessments are placed on this notice at the request of the respective local governing boards. The tax collector will be including them on the November tax bill. 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, SEWAGE, OR OTHER GOVERNMENTAL SERVICES AND FACILITIES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY, OR ANY SPECIAL DISTRICT.**

NOTE: Amounts shown on this 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 this form.)

## EXPLANATION OF 'TAXING AUTHORITY TAX INFORMATION' SECTION

**COLUMN 1 - "2025 TAXABLE VALUE"**

This column shows the **prior** assessed value less all applicable exemptions used in the calculation of taxes for that specific taxing authority.

**COLUMNS 2 & 3 - "YOUR FINAL TAX RATE AND 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 4 - "2026 TAXABLE VALUE"**

This column shows the **current** assessed value less all applicable exemptions used in the calculation of taxes for that specific taxing authority. Current year taxable values are as of January 1.

**COLUMNS 5 & 6 - "YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE (ROLLBACK RATE)"**

These columns show what your tax rate and taxes will be IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.

**COLUMNS 7 & 8 - "YOUR TAX RATE AND 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 taxing authority. The proposal is NOT final and may be amended at the public hearings shown at the top of this notice. The difference between columns 6 and 8 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

## EXPLANATION OF 'PROPERTY APPRAISER VALUE INFORMATION' SECTION

**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** is the value of your property after any assessment reductions have been applied. This value may also reflect an agricultural classification. If assessment reductions are applied or an agricultural classification is granted, the assessed value will be different for School versus Non-School taxing authorities and for the purpose of calculating tax levies.

**Assessment Reduction:** 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 only lower the assessed value for 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** are specific dollar or percentage reductions in value based upon 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, some exemptions only apply to certain taxing authorities.

In addition to the homestead exemption, there are other personal exemptions for widows, widowers, limited-income seniors, people living with disabilities including veterans and first responders, deployed military service members 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 and click on the exemptions tab. Remember that you must apply with the Property Appraiser on or before March 1.

**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.

**New Owners: What You Need to Know About Property Taxes**

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.

For more information concerning this Notice of Proposed Property Taxes, please visit our website at **www.leonpa.gov**.