

SANTA ROSA COUNTY TAXING AUTHORITIES  
6495 CAROLINE ST. STE K  
MILTON FL 32570-4592

**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 changes and budget Prior to Taking Final Action. Each taxing authority may Amend or Alter its proposals at the hearing.

**2026 REAL ESTATE PROPERTY**  
14-5N-30-0000-00104-0000

LOWE BRIAN K & TAMELA M  
PO BOX 624  
JAY FL 32565-0624

COMM AT TH NE COR OF NE4 THN W ON N SEC  
LI 643.02 FT TO POB THN CONT 305.69 FT THN  
S00°49'44"W 1276.03 FT  
THN S89°24'16"E 305.66 FT THN N00°49'44"E  
1279.21 FT TO POB SUBJT TO RD ESMNT ON N 30  
FT &

**PROPOSED OR ADOPTED AD VALOREM TAXES**

| Tax Authority         | 2025 Final |          | 2026<br>IF NO Budget<br>Change is Adopted |          | 2026<br>IF PROPOSED<br>Budget is Adopted |          | PUBLIC HEARING INFORMATION                                           |
|-----------------------|------------|----------|-------------------------------------------|----------|------------------------------------------|----------|----------------------------------------------------------------------|
| 020                   | Tax Rate   | Taxes    | Tax Rate                                  | Taxes    | Tax Rate                                 | Taxes    | Public hearing on the proposed taxes and budget will be held on:     |
| COUNTY                | 3.88500    | 183.90   | 3.77270                                   | 196.44   | 3.88500                                  | 202.29   | SEPT 8TH 5:30 PM BOCC MEETING ROOM<br>6495 CAROLINE ST MILTON FL     |
| SHERIFF               | 2.07000    | 97.98    | 2.01410                                   | 104.87   | 2.07000                                  | 107.78   | SEPT 8TH 5:30 PM BOCC MEETING ROOM<br>6495 CAROLINE ST MILTON FL     |
| SCHOOL BY STATE LAW   | 3.16600    | 295.19   | 3.10950                                   | 289.92   | 3.15500                                  | 294.16   | SEPT 10TH 5:30 PM CENTRAL SCHOOL<br>6180 CENTRAL SCHOOL RD MILTON FL |
| SCHOOL BY LOCAL BOARD | 2.24800    | 209.59   | 2.20790                                   | 205.86   | 2.24800                                  | 209.59   | SEPT 9TH 5:05 PM EST DIST HQ<br>81 WATER MGMT DR HAVANA FL           |
| NWFWMD                | .02070     | 0.98     | .02010                                    | 1.05     | .02010                                   | 1.05     |                                                                      |
| Total                 | 11.38970   | \$787.64 | 11.12430                                  | \$798.14 | 11.37810                                 | \$814.87 |                                                                      |

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

| Levying Authority                | Purpose of Assessment | Units | Assessment | Non-Ad Valorem Meeting Information Only                                            |
|----------------------------------|-----------------------|-------|------------|------------------------------------------------------------------------------------|
| JAY                              | FIRE                  | 18.00 | 18.00      | COUNTY BOCC SEPT 8TH AT 5:30 PM<br>6495 CAROLINE ST., MILTON, FL<br>(850) 983-1853 |
| Total Non-Ad Valorem Assessments |                       |       | \$18.00    |                                                                                    |

**PROPERTY APPRAISER VALUE INFORMATION**

| Taxing   | Market Value |        | Assessed Value |        | Exemptions |      | Taxable Value |        |
|----------|--------------|--------|----------------|--------|------------|------|---------------|--------|
| District | 2025         | 2026   | 2025           | 2026   | 2025       | 2026 | 2025          | 2026   |
| County   | 93,236       | 93,236 | 47,335         | 52,069 | 0          | 0    | 47,335        | 52,069 |
| School   | 93,236       | 93,236 | 93,236         | 93,236 | 0          | 0    | 93,236        | 93,236 |
| Other    | 93,236       | 93,236 | 47,335         | 52,069 | 0          | 0    | 47,335        | 52,069 |

| Assessment Reductions    | Applicable to    | Value  |
|--------------------------|------------------|--------|
| 10% Cap on Non-Homestead | Non-School Taxes | 41,167 |

| Exemptions | Applicable to | Value |
|------------|---------------|-------|
| None       |               |       |

- See reverse side for explanations.
- If you feel the market value of your property is inaccurate or does not reflect fair market value or if you are entitled to an exemption that is not reflected above contact your county property appraiser at **850-983-1880**
- 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 09-14-2026**
- Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, drainage, garbage, fire, lighting, water, sewer, or other government services and facilities which may be levied by your country, city, or any special district.

## **EXPLANATIONS**

### **Column 1 – 2025 Final "Tax Rate" and "Taxes"**

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 – 2026 IF NO Budget Change is Adopted "Tax Rate" and "Taxes"**

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.

### **Column 3 – 2026 IF PROPOSED Budget is Adopted "Tax Rate" and "Taxes"**

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.

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).

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### **PROPOSED OR ADOPTED 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.

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**Market Value** – Market (also called "Just") value is the most probable sale price for your personal property in a competitive, open market involving a willing buyer and willing seller.

**Assessment Reductions** – Properties can receive an assessment reduction for a number of reasons including the Save Our Homes benefit and the 10% non-homestead property assessment limitation. Certain types of property, such as agricultural land, are valued on their current use rather than their market value.

**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.

**Exemptions** – Specific dollar or percentage reductions in assessed value may be applicable to a property based upon certain qualifications of the property or property owner. In some cases, an exemption's value may vary depending on the taxing authority. The tax impact of an exemption value may also vary for the same taxing authority, depending on the levy (i.e. operating millage vs. debt service millage).

**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.