

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
31-5N-29-0000-02200-0000

ROWLAND JAMES HAROLD
C/O JANICE MULLIGAN
8229 HIGH POINT LN
PANAMA CITY FL 32404-5367

ENHANCED LIFE EST RESERVED: NORTH 50
ACRES OF AN 80 ACRE PARCEL DESCRBD AS
FOLLOWS: NE4 OF SW4 & N 1072 FT OF SE4 OF
NW4 & BEG AT SW CORN OF SW4 OF NE4 THN N
385 FT THN S89*2' E 390 FT TO W R/W OF SRD
#89 THN

PROPOSED OR ADOPTED AD VALOREM TAXES							
Tax Authority	2025 Final		2026 IF NO Budget Change is Adopted		2026 IF PROPOSED 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	34.97	3.77270	33.95	3.88500	34.97	SEPT 8TH 5:30 PM BOCC MEETING ROOM 6495 CAROLINE ST MILTON FL
SHERIFF	2.07000	18.63	2.01410	18.13	2.07000	18.63	SEPT 8TH 5:30 PM BOCC MEETING ROOM 6495 CAROLINE ST MILTON FL
SCHOOL BY STATE LAW	3.16600	28.49	3.10950	27.99	3.15500	28.40	SEPT 10TH 5:30 PM CENTRAL SCHOOL 6180 CENTRAL SCHOOL RD MILTON FL
SCHOOL BY LOCAL BOARD	2.24800	20.23	2.20790	19.87	2.24800	20.23	SEPT 9TH 5:05 PM EST DIST HQ 81 WATER MGMT DR HAVANA FL
NFWWMD	.02070	0.19	.02010	0.18	.02010	0.18	
Total	11.38970	\$102.51	11.12430	\$100.12	11.37810	\$102.41	

PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS				
Levying Authority	Purpose of Assessment	Units	Assessment	Non-Ad Valorem Meeting Information Only
Total Non-Ad Valorem Assessments			\$0.00	

PROPERTY APPRAISER VALUE INFORMATION								
Taxing	Market Value		Assessed Value		Exemptions		Taxable Value	
District	2025	2026	2025	2026	2025	2026	2025	2026
County	260,000	260,000	9,000	9,000	0	0	9,000	9,000
School	260,000	260,000	9,000	9,000	0	0	9,000	9,000
Other	260,000	260,000	9,000	9,000	0	0	9,000	9,000

Assessment Reductions	Applicable to	Value
Agricultural Classification	All Taxes	251,000

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).

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.

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.