DUPLICATE ** DUPLICATE ** DUPLICATE ** DUPLICATE ** DUPLICATE ** DUPLICATE ** DUPLICATE ** DUPLICATE

NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENT

DO NOT PAY – THIS IS NOT A BILL

2026 **PROPOSED AD VALOREM TAXES**

REAL-ESTATE 8/19/2026

PARCEL IDENTIFICATION 06-24-18-0040-00002-1210

ROLL= R HX

PORTENGA JAMES LEE TRUST
PORTENGA JAMES LEE TRUSTEE
16232 HERON HILLS DR
SPRING HILL, FL 34610-1344

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.

Taxing District: **Last Year:** UF **This Year:** UF

Legal Description: UNIT 10 OF THE HIGHLANDS PB 12 PGS 121 TO 137 LOT 2121 OR 4297 PG 252

Physical Address: 16232 HERON HILLS DRIVE SPRING HILL, FL 34610

PROPERTY APPRAISER VALUE INFORMATION

	Last Year				This Year			
	Just Value	**Assessed Value**	**Exemptions**	**Taxable Value**	**Just Value**	**Assessed Value**	**Exemptions**	**Taxable Value**
County	329,495	127,140	50,722	76,418	328,607	130,570	51,411	79,159
School	329,495	127,140	25,000	102,140	328,607	130,570	25,000	105,570
Municipality	0	0	0	0	0	0	0	0
Other	329,495	127,140	50,722	76,418	328,607	130,570	51,411	79,159

TAXING AUTHORITY TAX INFORMATION

	Column 1*			Column 2*			Column 3*	
Taxing Authority	Last Year's Taxable Value	Last Year's Actual Tax Rate (Millage)	Your Property Taxes Last Year	This Year's Taxable Value	Your Tax Rate This Year IF NO Budget Change is Adopted (Millage)	Your Taxes This Year IF NO Budget Change is Adopted	This Year's PROPOSED Tax Rate (Millage)	Your Taxes This Year IF PROPOSED Budget is Adopted
County								
County Operating	76,418	7.40420	565.81	79,159	7.24880	573.81	7.25930	574.64
Fire Resc Bond 19	76,418	0.01820	1.39	79,159	0.01590	1.26	0.01590	1.26
Jail Bond 19	76,418	0.02290	1.75	79,159	0.02160	1.71	0.02160	1.71
Parks Bond 19	76,418	0.00860	0.66	79,159	0.00820	0.65	0.00820	0.65
Libraries Bond 19	76,418	0.00810	0.62	79,159	0.00790	0.63	0.00790	0.63
Fire Resc Bond 20	76,418	0.03640	2.78	79,159	0.03460	2.74	0.03460	2.74
Libraries Bond 21	76,418	0.00770	0.59	79,159	0.00730	0.58	0.00730	0.58
Jail Bond 21	76,418	0.09530	7.28	79,159	0.08930	7.07	0.08930	7.07
Parks Bond 22	76,418	0.01160	0.89	79,159	0.01100	0.87	0.01100	0.87
Fire Resc Bond 24	76,418	0.01000	0.76	79,159	0.00940	0.74	0.00940	0.74
Fire MSTU	76,418	2.12250	162.20	79,159	2.06140	163.18	2.26740	179.49
Parks MSTU	76,418	0.00000	0.00	79,159	0.00000	0.00	0.00000	0.00
Roads MSTU	76,418	0.40520	30.96	79,159	0.39340	31.14	0.40520	32.08
Public Schools								
By State Law	102,140	3.02600	309.08	105,570	2.96570	313.09	2.93600	309.95
By Local Board	102,140	0.74800	76.40	105,570	0.74800	78.97	0.74800	78.97
Capital Improv.	102,140	1.50000	153.21	105,570	1.50000	158.36	1.50000	158.36
Add't Operating	102,140	1.00000	102.14	105,570	1.00000	105.57	1.00000	105.57
Municipality								
Water Management								
SWFWMD	76,418	0.18310	13.99	79,159	0.17930	14.19	0.18310	14.49
Independent Districts								
Mosquito Control	76,418	0.20910	15.98	79,159	0.20290	16.06	0.20290	16.06
Total Ad Valorem Taxes		**16.81690**	**1,446.49**		**16.50470**	**1,470.62**	**16.70710**	**1,485.86**

DO NOT PAY

Total Ad Valorem Taxes and Non-Ad Valorem Assessments (from reverse side) if budget changes are made: **1,694.86**

* SEE REVERSE SIDE FOR EXPLANATION

Mike Wells
Property Appraiser
Proudly Serving Pasco County, Florida

Scan for parcel information

If you feel the just 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, contact our office at: 352-521-4433 or 14236 6th St, Ste 101, Dade City, FL 33523, or visit **www.pascopa.com**

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 with our office and must be filed **ON OR BEFORE:** 9/14/2026

Assessment Reductions	**Applicable to:**	**Values**
Save Our Homes	All Taxes	198,037
10% Cap on Non-homestead	Non-School Taxes	0
Agricultural Classification	All Taxes	0
Other		0
Exemptions	**Applicable to:**	
First Homestead Exemption	All Taxes	25,000
Additional Homestead Exemption	Non-School Taxes	26,411
Additional Exemptions	All Taxes	0
Other		0

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.

TAXING AUTHORITY PUBLIC HEARING INFORMATION			
Taxing Authority	**Phone Number**	**Date and Time**	**Location**
County	727-847-8980	09/09/26 5:15 PM	Historic Courthouse 37918 Meridian Ave. Dade City, 33525
School Board	813-794-2268	09/08/26 6:00 PM	7227 Land O'Lakes Blvd Land O'Lakes, FL 34638
SWFWMD	352-796-7211	09/08/26 5:01 PM	7601 US Hwy 301 Tampa, FL 33637
Mosquito Control	727-376-4568	09/10/26 5:01 PM	2308 Marathon Rd, Odessa, FL 33556

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.

PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENT					
Levying Authority	**Contact**	**Purpose of Assessment/Public Hearing Time**	**Units**	**Rate**	**Assessment**
Pasco County	727-847-8123	Solid Waste			114.00
Pasco County	727-834-3611	Stormwater Management			95.00
				Total Non-Ad Valorem Assessments:	209.00

EXPLANATION

*Column 1—YOUR PROPERTY TAXES LAST YEAR

This column shows the 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—YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED

This column shows what your 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—YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED

This column shows what your 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 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.)

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 the amount of any assessment reductions. The assessed value may be different for millage 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, the amount and reason for the difference are listed in the box titled "Assessment Reductions."

Exemptions:
Exemptions are specific dollar or percentage amounts that reduce assessed value. These are usually based on characteristics of the property or property owner. Examples include the homestead exemption, veterans' disability exemptions and charitable exemptions. The discount for disabled veterans is included in this box. Many exemptions apply only to tax levies by the taxing authority granting the exemption.

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 exemptions and discounts.