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# 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** 03-25-17-003A-00000-0180

ROLL= R HX

KOERNER DEBORAH & DANIEL SR
12832 BALSAM AVE
HUDSON, FL 34669-2827

**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:** SHADOW LAKE ESTATES PB 19 PGS 140-142 LOT 18

**Physical Address:** 12832 BALSAM AVENUE
HUDSON, FL 34669

## PROPERTY APPRAISER VALUE INFORMATION

| | Last Year | | | | This Year | | | |
|---|---|---|---|---|---|---|---|---|
| | **Just Value** | **Assessed Value** | **Exemptions** | **Taxable Value** | **Just Value** | **Assessed Value** | **Exemptions** | **Taxable Value** |
| **County** | 271,796 | 173,200 | 50,722 | 122,478 | 275,170 | 177,870 | 51,411 | 126,459 |
| **School** | 271,796 | 173,200 | 25,000 | 148,200 | 275,170 | 177,870 | 25,000 | 152,870 |
| **Municipality** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Other** | 271,796 | 173,200 | 50,722 | 122,478 | 275,170 | 177,870 | 51,411 | 126,459 |
| | | | | | | | | |

## 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 | 122,478 | 7.40420 | 906.85 | 126,459 | 7.24880 | 916.68 | 7.25930 | 918.00 |
| Fire Resc Bond 19 | 122,478 | 0.01820 | 2.23 | 126,459 | 0.01590 | 2.01 | 0.01590 | 2.01 |
| Jail Bond 19 | 122,478 | 0.02290 | 2.80 | 126,459 | 0.02160 | 2.73 | 0.02160 | 2.73 |
| Parks Bond 19 | 122,478 | 0.00860 | 1.05 | 126,459 | 0.00820 | 1.04 | 0.00820 | 1.04 |
| Libraries Bond 19 | 122,478 | 0.00810 | 0.99 | 126,459 | 0.00790 | 1.00 | 0.00790 | 1.00 |
| Fire Resc Bond 20 | 122,478 | 0.03640 | 4.46 | 126,459 | 0.03460 | 4.38 | 0.03460 | 4.38 |
| Libraries Bond 21 | 122,478 | 0.00770 | 0.94 | 126,459 | 0.00730 | 0.92 | 0.00730 | 0.92 |
| Jail Bond 21 | 122,478 | 0.09530 | 11.67 | 126,459 | 0.08930 | 11.29 | 0.08930 | 11.29 |
| Parks Bond 22 | 122,478 | 0.01160 | 1.42 | 126,459 | 0.01100 | 1.39 | 0.01100 | 1.39 |
| Fire Resc Bond 24 | 122,478 | 0.01000 | 1.22 | 126,459 | 0.00940 | 1.19 | 0.00940 | 1.19 |
| Fire MSTU | 122,478 | 2.12250 | 259.96 | 126,459 | 2.06140 | 260.68 | 2.26740 | 286.73 |
| Parks MSTU | 122,478 | 0.00000 | 0.00 | 126,459 | 0.00000 | 0.00 | 0.00000 | 0.00 |
| Roads MSTU | 122,478 | 0.40520 | 49.63 | 126,459 | 0.39340 | 49.75 | 0.40520 | 51.24 |
| **Public Schools** | | | | | | | | |
| By State Law | 148,200 | 3.02600 | 448.45 | 152,870 | 2.96570 | 453.37 | 2.93600 | 448.83 |
| By Local Board | 148,200 | 0.74800 | 110.85 | 152,870 | 0.74800 | 114.35 | 0.74800 | 114.35 |
| Capital Improv. | 148,200 | 1.50000 | 222.30 | 152,870 | 1.50000 | 229.31 | 1.50000 | 229.31 |
| Add't Operating | 148,200 | 1.00000 | 148.20 | 152,870 | 1.00000 | 152.87 | 1.00000 | 152.87 |
| **Municipality** | | | | | | | | |
| **Water Management** | | | | | | | | |
| SWFWMD | 122,478 | 0.18310 | 22.43 | 126,459 | 0.17930 | 22.67 | 0.18310 | 23.15 |
| **Independent Districts** | | | | | | | | |
| Mosquito Control | 122,478 | 0.20910 | 25.61 | 126,459 | 0.20290 | 25.66 | 0.20290 | 25.66 |
| **Total Ad Valorem Taxes** | | **16.81690** | **2,221.06** | | **16.50470** | **2,251.29** | **16.70710** | **2,276.09** |

DO NOT PAY

**Total Ad Valorem Taxes and Non-Ad Valorem Assessments (from reverse side) if budget changes are made:** **2,523.31**

* 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 | 97,300 |
| 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 |
| | | | |
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**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 |
| Pasco County | 813-235-6196 x6968 | Streetlights | | | 38.22 |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | **Total Non-Ad Valorem Assessments:** | 247.22 |

**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.