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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

32-26-19-0160-00000-0040

ROLL= R HX

KIM RICHARD PYONGUN & EUN JA
23278 SCAGLIONE DR
LUTZ, FL 33549

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:

WILLOW RESERVE PB 88 PG 007
LOT 4

Physical Address:

23278 SCAGLIONE DRIVE
LUTZ, FL 33549

PROPERTY APPRAISER VALUE INFORMATION								
	Last Year				This Year			
	Just Value	Assessed Value	Exemptions	Taxable Value	Just Value	Assessed Value	Exemptions	Taxable Value
County	508,374	483,400	55,722	427,678	507,311	496,450	56,411	440,039
School	508,374	483,400	30,000	453,400	507,311	496,450	30,000	466,450
Municipality	0	0	0	0	0	0	0	0
Other	508,374	483,400	55,722	427,678	507,311	496,450	56,411	440,039

TAXING AUTHORITY TAX INFORMATION								
Taxing Authority	Column 1*			Column 2*			Column 3*	
	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	427,678	7.40420	3,166.61	440,039	7.24880	3,189.75	7.25930	3,194.38
Fire Resc Bond 19	427,678	0.01820	7.78	440,039	0.01590	7.00	0.01590	7.00
Jail Bond 19	427,678	0.02290	9.79	440,039	0.02160	9.50	0.02160	9.50
Parks Bond 19	427,678	0.00860	3.68	440,039	0.00820	3.61	0.00820	3.61
Libraries Bond 19	427,678	0.00810	3.46	440,039	0.00790	3.48	0.00790	3.48
Fire Resc Bond 20	427,678	0.03640	15.57	440,039	0.03460	15.23	0.03460	15.23
Libraries Bond 21	427,678	0.00770	3.29	440,039	0.00730	3.21	0.00730	3.21
Jail Bond 21	427,678	0.09530	40.76	440,039	0.08930	39.30	0.08930	39.30
Parks Bond 22	427,678	0.01160	4.96	440,039	0.01100	4.84	0.01100	4.84
Fire Resc Bond 24	427,678	0.01000	4.28	440,039	0.00940	4.14	0.00940	4.14
Fire MSTU	427,678	2.12250	907.75	440,039	2.06140	907.10	2.26740	997.74
Parks MSTU	427,678	0.00000	0.00	440,039	0.00000	0.00	0.00000	0.00
Roads MSTU	427,678	0.40520	173.30	440,039	0.39340	173.11	0.40520	178.30
Public Schools								
By State Law	453,400	3.02600	1,371.99	466,450	2.96570	1,383.35	2.93600	1,369.50
By Local Board	453,400	0.74800	339.14	466,450	0.74800	348.90	0.74800	348.90
Capital Improv.	453,400	1.50000	680.10	466,450	1.50000	699.68	1.50000	699.68
Add't Operating	453,400	1.00000	453.40	466,450	1.00000	466.45	1.00000	466.45
Municipality								
Water Management								
SWFWMD	427,678	0.18310	78.31	440,039	0.17930	78.90	0.18310	80.57
Independent Districts								
Mosquito Control	427,678	0.20910	89.43	440,039	0.20290	89.28	0.20290	89.28
Total Ad Valorem Taxes		16.81690	7,353.60		16.50470	7,426.83	16.70710	7,515.11

Total Ad Valorem Taxes and Non-Ad Valorem Assessments (from reverse side) if budget changes are made:	7,629.11
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* 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	10.861
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		5,000

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
Total Non-Ad Valorem Assessments:					114.00

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.
