COLUMBIA COUNTY TAXING AUTHORITIES
135 NE HERNANDO AVE SUITE 238
LAKE CITY FL 32055

RETURN SERVICE REQUESTED

2026 REAL ESTATE PROPERTY

Notice of Proposed Property Taxes

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.

HX

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7 - 13413

21-4S-17-08646-002
FRISINA KERRY ANN
171 SW SPARTAN LN
LAKE CITY FL 32025-0333

COMM NW COR OF SW1/4, RUN E 708.60 FT TO SW R/W OF US-441, RUN S 33 DG E 262 FT, S 5 DG W 36.24 FT, S 56 DG W 107.28 FT, S 20 DG W 16.93 FT, S 56 DG W 96.66 FT

Taxing District: 2	COLUMN 1*		COLUMN 2*		COLUMN 3*		
Taxing Authority	Tax Rate 2025	Your Property Taxes 2025	Tax Rate If No Budget Change is Adopted 2026	Your Property Taxes If No Budget Change is Adopted 2026	Tax Rate PROPOSED 2026	Your Property Taxes IF PROPOSED Budget is Adopted 2026	PUBLIC HEARING INFORMATION A public hearing on the proposed taxes and budget will be held on:
COUNTY	7.8150	195.38	7.5193	187.98	7.8150	195.38	SEPT 3, 2026 5:30pm 372 W DUVAL STREET LAKE CITY 32055
SCHOOL - LOCAL	3.1010	99.45	2.9932	100.61	3.1150	104.70	SEPT 8, 2026 5:55 pm SCHOOL BOARD ADM BLDG 372 W DUVAL ST LAKE CITY FL
SCHOOL - STATE	2.2480	72.10	2.1699	72.93	2.2480	75.56	SEPT 8, 2026 5:55 pm SCHOOL BOARD ADM BLDG 372 W DUVAL ST LAKE CITY FL
SUWANNEE RIVER WMD	0.2812	7.03	0.2695	6.74	0.2695	6.74	SEPT 8, 2026 5:05 pm SRWMD 9225 CO RD 49 LIVE OAK FL 32060
LAKESHORE HOSPITAL	0.0001	0.00	0.0001	0.00	0.0001	0.00	SEPT 14, 2026 5:15 pm 971 W DUVAL STREET #150 LAKE CITY FL 32055
Total		373.96		368.26		382.38	

Taxing Districts	Market Value 2025	Market Value 2026	Assessed Value 2025	Assessed Value 2026	Exemptions 2025	Exemptions 2026	Taxable Value 2025	Taxable Value 2026
County	100,470	102,060	57,071	58,612	32,071	33,612	25,000	25,000
School	100,470	102,060	57,071	58,612	25,000	25,000	32,071	33,612
Other	100,470	102,060	57,071	58,612	32,071	33,612	25,000	25,000

Assessment Reductions	Applicable to:	Value
Save Our Homes	All Taxes	43,448

Exemptions	Applicable to:	Value
First Homestead	All Taxes	25,000
Additional Homestead	Non School Taxes	8,612

* 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 **COURTHOUSE ANNEX RM 238 LAKE CITY FL 32055 386-758-1083**

* 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 **September 8, 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 county, city, or any special district.

DR-474
R. 8/11

EXPLANATIONS

Column 1 – "Tax Rate 2025" and "Your Property Taxes 2025"

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

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 – "Tax Rate PROPOSED 2026" and "Your Property Taxes IF PROPOSED Budget is Adopted 2026"

These columns show what your tax rate and taxes will be this year under 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).

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

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.

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.

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).

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.