HC-474

2026 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

HERNANDO COUNTY TAXING AUTHORITIES
20 N. Main St., Room 263
Brooksville, FL 34601

*** REPRINT ***

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 change and budget PRIOR TO TAKING FINAL ACTION.

Each taxing authority may AMEND OR ALTER its proposals at the hearing.

Key#: 00437691
Parcel Number: R32 323 17 5250 1694 0110
Parcel Location: 5039 KIRKLAND AVE

Levy Code: CWES
Exem.Flag:

SUMMERS JOHN P
5039 KIRKLAND AVE
SPRING HILL FL 34606-1736

Parcel Description:
SPRING HILL UNIT 25
BLK 1694 LOT 11

36,419

NOTICE OF PROPOSED OR ADOPTED AD VALOREM TAXES

TAXING AUTHORITY	Column 1: 2025 Actual Tax Rate	Column 1: 2025 Property Taxes	Column 2: 2026 Tax Rate IF NO Budget Change is Made	Column 2: 2026 Taxes IF NO Budget Change is Made	Column 3: 2026 Proposed Tax Rate	Column 3: 2026 Taxes IF PROPOSED Change is Made	See reverse side for explanation — A PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD
County							
General Fund	5.889100	$673.24	5.797100	$728.99	5.796900	$728.97	9/10/26 5:01PM COMM CHMBRS 352-754-4000
Transport Trust	0.809100	$92.50	0.796500	$100.16	0.796400	$100.15	9/10/26 5:01PM COMM CHMBRS 352-754-4000
County Health	0.105400	$12.05	0.103800	$13.05	0.103700	$13.04	9/10/26 5:01PM COMM CHMBRS 352-754-4000
Stormwater	0.113900	$13.02	0.112100	$14.10	0.112100	$14.10	9/10/26 5:01PM COMM CHMBRS 352-754-4000
Emer Med Svcs	0.910000	$104.03	0.895800	$112.65	0.895700	$112.64	9/10/26 5:01PM COMM CHMBRS 352-754-4000
Public Schools	3.017000	$459.04	3.023800	$449.36	3.017000	$448.35	9/08/26 5:01PM SCHL BRD RM 352-797-7004
By State Law: Local Effort	2.248000	$342.04	2.255300	$335.15	2.248000	$334.07	9/08/26 5:01PM SCHL BRD RM 352-797-7004
By Local Board Discretionary Operation Voted	1.000000	$152.15	1.000000	$148.61	1.000000	$148.61	9/08/26 5:01PM SCHL BRD RM 352-797-7004
Municipality							
Water Management Countywide	0.183100	$20.93	0.179300	$22.55	0.183100	$23.03	9/08/26 5:01 PM TAMPA OFFICE 1-800-423-1476
Ad Valorem Tax	14.275600	$1,869.00	14.163700	$1,924.62	14.152900	$1,922.96	

NOTICE OF PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

Levying Authority	Purpose of Assessment	Units	Rate	Assessment
County	HCUD - Garbage Collection 352-754-4112			$217.37
County	Fire Rescue-Hernando County Fire 352-540-4353			$362.38
County	Street Lighting-Public Works 352-754-4060			$16.00
County	HCUD - SW Disposal (Landfill) 352-754-4112			$98.04
			Non-Ad Valorem Tax	$693.79

TAX RE-CAP

	Column 1	Column 2	Column 3
Penalty			
Ad Valorem Tax	$1,869.00	$1,924.62	$1,922.96
Non-Ad Valorem Tax	$691.79	$693.79	$693.79
Total Tax	$2,560.79	$2,618.41	$2,616.75

ASSESSMENT REDUCTIONS/EXEMPTIONS

NON-HOMESTEAD 10% CAP APPLIES TO NON-SCHOOL LEVIES: $22,856

PROPERTY APPRAISER

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	$152,151	$148,607	$114,319	$125,751			$114,319	$125,751
PUBLIC SCHOOLS	$152,151	$148,607	$152,151	$148,607			$152,151	$148,607
SWFWMD	$152,151	$148,607	$114,319	$125,751			$114,319	$125,751

- IF YOU FEEL THAT 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 ON THIS FORM CONTACT YOUR PROPERTY APPRAISER AT: 201 Howell Ave, Ste. 300 Brooksville, FL 34601-2042 OR 7525 Forest Oaks Blvd. Spring Hill, FL 34606-2400 OR (352) 754-4190 www.hernandocounty.us/pa
- 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 11, 2026

EXPLANATION

Taxing Authorities

COLUMN 1 - "Last Year's Actual Tax Rate" and "Your Property Taxes Last Year"

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 - "Last Year's Adjusted Tax Rate" and "Your Taxes IF NO Budget Change is Adopted"

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 budget and your current assessment. This is sometimes known as ROLLBACK.

COLUMN 3 - "This Year's PROPOSED Tax Rate" and "Your Taxes if PROPOSED Budget is Adopted"

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.)

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.

Your final tax bill may contain additional 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.

Property Appraiser

Market Value

Market (also called "just") Value is the most probable sale price for your property in a competitive, open market. It is based on a willing buyer and willing seller.

Assessed Value

Assessed Value is the Market Value of your property minus any assessment reductions or limitations. The Assessed Value may be different for levies made by different taxing authorities.

Assessment Reductions/Exemptions (GRAY BOX)

Properties can receive an assessment reduction/exemption for a number of reasons. Some of the common reasons are below:
- There are limits on how much the Assessed Value 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 because limits on increases apply to your property or because your property is valued based on its current use, the amount of difference and reason for the difference are listed in the box titled "Assessment Reductions/Exemptions".

Exemptions

Exemptions that apply to your property are listed in this section along with the corresponding exemption value. 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.

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.