

Hon. Terry Tipton Jr., CFA  
**FRANKLIN COUNTY PROPERTY APPRAISER**  
 33 MARKET STREET SUITE 101  
 APALACHICOLA, FLORIDA 32320  
**2026 REAL ESTATE PROPERTY**  
 25-07S-05W-0000-0030-0071

**Notice of Proposed Property Taxes  
 and Proposed or Adopted  
 Non-Ad Valorem Assessments**  
**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.



COTTON RUSSELL & JOHANA  
 COTTON JOHANA  
 COTTON JOHANA  
 376 OUTBACK ROAD  
 CLAYTON, AL 36016

**LEGAL DESCRIPTION**

A PARCEL CONTAINING 1 AC M/L  
 IN SEC 25-07S-05W  
 OR 333/191 1251/638 1333/492

| Taxing Authority 1   | Column 1      |                          | Column 2                                     |                                                         | Column 3               |                                                        | PUBLIC HEARING INFORMATION<br>A public hearing on the proposed taxes and budget will be held on |
|----------------------|---------------|--------------------------|----------------------------------------------|---------------------------------------------------------|------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------------|
|                      | Tax Rate 2025 | Year Property Taxes 2025 | Tax Rate if NO Budget Change is Adopted 2026 | Year Property Taxes if NO Budget Change is Adopted 2026 | Tax Rate PROPOSED 2026 | Year Property Taxes IF PROPOSED Budget is Adopted 2026 |                                                                                                 |
| COUNTY               | 5.0459        | 765.14                   | 4.7994                                       | 800.54                                                  | 5.4109                 | 902.54                                                 | 09/03/2026 at 5:15 PM est 66 4th st., Apalachicola FL. 32320                                    |
| SCHOOL - STATE       | 1.9440        | 346.98                   | 1.9323                                       | 381.75                                                  | 1.7260                 | 340.99                                                 | 09/14/2026 at 5:01 PM est Willie Speed Board Rm. 85 School Rd, Suite 1 Eastpoint, FL 32328      |
| SCHOOL - LOCAL       | 2.2480        | 401.24                   | 2.2344                                       | 441.43                                                  | 2.2480                 | 444.12                                                 |                                                                                                 |
| NWFWMD               | 0.0207        | 3.14                     | 0.0201                                       | 3.35                                                    | 0.0201                 | 3.35                                                   | 09/09/2026 at 5:05 PM est District Headquarters 81 Water Management Dr. Havana FL 32333         |
| TOTAL PROPERTY TAXES |               | 1,516.50                 |                                              | 1,627.07                                                |                        | 1,691.00                                               |                                                                                                 |

| Taxing Districts | Market Value |         | Assessed Value |         | Exemptions |      | Taxable Value |         |
|------------------|--------------|---------|----------------|---------|------------|------|---------------|---------|
|                  | 2025         | 2026    | 2025           | 2026    | 2025       | 2026 | 2025          | 2026    |
| County           | 178,486      | 197,562 | 151,636        | 166,800 | 0          | 0    | 151,636       | 166,800 |
| School           | 178,486      | 197,562 | 178,486        | 197,562 | 0          | 0    | 178,486       | 197,562 |
| Other            | 178,486      | 197,562 | 151,636        | 166,800 | 0          | 0    | 151,636       | 166,800 |

| Assessment Reductions | Applied to: | Value  |
|-----------------------|-------------|--------|
| None                  |             |        |
| 10% Non HX Benefit    |             | 30,762 |
| None                  |             |        |

| Exemptions | Applicable to: | Value |
|------------|----------------|-------|
|            |                |       |

- See reverse side for explanation.
- 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: **FRANKLIN COUNTY COURTHOUSE APALACHICOLA, FL 32320 (850)-653-9236**
- 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 Sept. 11, 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 special district.

# Franklin County Notice of Proposed Property Taxes

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 the **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.

YOUR FINAL TAX BILL IS MAILED BY THE TAX COLLECTORS OFFICE AND 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.

For more information on these possible assessments or your final tax bill, contact your Tax Collector at: (850)-653-9323

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.)

## EXPLANATION OF 'TAXING AUTHORITY TAX INFORMATION' SECTION

**COLUMN 1 - "YOUR FINAL TAX RATE AND 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 - "YOUR TAX RATE AND TAXES IF NO BUDGET CHANGE IS MADE"** These columns show what your tax rate and taxes will be IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last years budgets and your current assessment.

**COLUMN 3 - "YOUR TAX RATE AND TAXES IF PROPOSED BUDGET CHANGE IS MADE"** These columns show what your tax rate and taxes will be this year under the BUDGET ACTUALLY PROPOSED by each taxing authority. The proposal is NOT final and may be amended at the public hearings shown at the top of this notice. The difference between columns 6 and 8 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

## EXPLANATION OF 'PROPERTY APPAISER VALUE INFORMATION' SECTION

**MARKET (JUST) VALUE** - The most probable sale price for a property in a competitive, open market involving a willing buyer and a willing seller.

**ASSESSED VALUE** - The value of your property after any "assessment reductions" have been applied. This value may also reflect an agricultural classification. If "assessment reductions" are applied or an agricultural classification is granted, the assessed value will be different for School versus Non-School taxing authorities and for the purpose of calculating tax levies.

**TAXABLE VALUE:** - Taxable value is the current assessed value less all applicable exemptions used in calculation of taxes for taxing authorities.

**APPLIED ASSESSMENT REDUCTION** - 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. Agricultural Classification is not an assessment reduction. It is an assessment determined per Florida Statute 193.461.

**EXEMPTIONS** - Any exemption that impacts your property is listed in this section, along with its 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. 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).