Citizen Comments for Public Hearings for the meeting of July 14, 2026

PUBLIC HEARING

25. First and Only Public Hearing to Approve the Resolution Adopting the Fire Rescue Services Non-Ad Valorem Assessment Roll and Certification of the Entire Roll to the Tax Collector
(County Administrator / Office of Management and Budget)

    Two public comment letters received.

27. First and Only Public Hearing to Approve the Resolution Adopting the Solid Waste Disposal Services Non-Ad Valorem Assessment Roll and Certification of the Entire Roll to the Tax Collector
(County Administrator / Office of Management and Budget)

    Two public comment letters received.

29. First and Only Public Hearing to Approve a Resolution Adopting the Killearn Lakes Plantation Subdivision Units 1 and 2 Sewer Service Non-Ad Valorem Assessment Roll, and Certification of the Entire Roll to the Tax Collector
(County Administrator / Public Works)

    Two public comment letters received.

This update provides citizen comments received after the agenda was published on July 7, 2026.

This document distributed on July 14, 2026.

Alfredo J. Valdez
Email: alfredo.j.valdez@gmail.com
1632 Flint Ridge Lane, Tallahassee, FL 32312, 850-980-0587 (Cell)

June 19, 2026

Leon County Board of County Commissioners
301 South Monroe Street
Tallahassee, FL 32301

Subject: Concerns Regarding the Killearn Lakes Readiness-to-Serve Sewer Assessment

Dear Commissioners,

I am a resident of Killearn Lakes Plantation and am writing to express my concerns regarding the Readiness-to-Serve (RTS) sewer assessment imposed on properties within our community.

I fully understand the importance of maintaining public infrastructure and appreciate the efforts of both Leon County and the City of Tallahassee to provide wastewater services where needed. However, I respectfully request greater transparency regarding the basis for the Killearn Lakes RTS assessment and whether the current methodology fairly allocates costs among affected property owners.

My property is served by a properly functioning septic system and is not connected to the City of Tallahassee sewer system. To connect to the sewer system, I would incur an estimated cost of approximately $15,000 for installation and connection. After making that investment, I would still be responsible for monthly sewer service charges.

Despite not being connected to the sewer system, my property is assessed an annual RTS charge of approximately $469.68 through the non-ad valorem assessment process.

What I find difficult to understand is that this annual assessment is approximately equal to the annual minimum sewer charges paid by an outside-city customer who is actually connected to and using the sewer system. As a result, homeowners who remain on functioning septic systems appear to be paying nearly the same annual amount as customers receiving sewer service, despite not utilizing the system.

I respectfully request clarification on the following questions:

1. What specific costs are being recovered through the RTS assessment?
2. How was the current annual assessment amount of approximately $469.68 calculated?
3. What portion of the assessment is allocated to operation and maintenance, administration, reserves, and future capital improvements?
4. How many properties within the Killearn Lakes assessment area are currently connected to the sewer system, and how many remain on septic systems?

5. What is the annual operating cost of the Killearn Lakes sewer system, and how much revenue is collected each year through the RTS assessment?
6. What was the original construction cost of the Killearn Lakes low-pressure sewer project, and has that cost been fully recovered?
7. If the original construction costs have been recovered, what specific expenses are now being funded through the annual assessment?

I believe these are reasonable questions for homeowners who have been paying this assessment for nearly two decades.

Many residents recall that the sewer project was originally undertaken to address wastewater concerns affecting certain properties and to facilitate future development opportunities within the subdivision. While those objectives may have been beneficial to the community, many existing homeowners continue to rely on functioning septic systems and receive no direct sewer service.

For that reason, I respectfully ask the Board to review whether the current assessment methodology appropriately reflects the benefit received by properties that remain on septic systems and are not connected to the sewer infrastructure.

I am not requesting special treatment or exemption from legitimate costs. Rather, I am requesting transparency regarding the financial basis for the assessment, and an explanation of why a non-connected homeowner should pay an annual readiness-to-serve assessment that is approximately equal to the annual minimum sewer charges paid by a connected customer.

I appreciate your service to the citizens of Leon County and thank you for your consideration of these concerns.

Respectfully submitted,

Alfredo Valdez

Cc:

Brian Welch County Commissioner
Nick Maddox County Commissioner
Bill Proctor County Commissioner
Christian Caban County Commissioner
David T. O'Keefe County Commissioner
Rick Manor County Commissioner
Carolyn D. Cummings County Commissioner
Vincent S. Long is the County Administrator
Mayor John E. Dailey

July 6, 2026

Board of County Commissioners
Leon County
301 South Monroe Street
Tallahassee, FL 32301

Re: Notice to Property Owners of Non-ad Valorem Assessment, Solid Waste Disposal Services

Chairman Caban and Commissioners,

There is an old principle that should govern every public body entrusted with the power to tax: government exists to serve the people, not to treat the people's property as an ever-expanding source of revenue.

Your recent notice regarding the proposed increase in the Solid Waste Disposal Services Assessment invokes fiscal discipline repeatedly. It notes that the assessment has remained at $40 since 1996 and that the County's millage rate has remained unchanged for fourteen years. Those statements are intended to convey restraint.

They do not.

The assertion that the millage rate has remained constant is economically incomplete and legally beside the point.

For the homeowner whose taxable value has steadily increased year after year, the relevant question is not whether the millage rate remained fixed. The relevant question is whether the amount extracted from that homeowner has increased.

It has.

The County has benefited from rising property values for well over a decade. Every increase in assessed value has generated additional ad valorem revenue without the political consequence of announcing a higher millage rate. The homeowner writes a larger check regardless of whether the rate printed on the tax bill has changed.

That distinction is not merely technical. It goes directly to the transparency Florida's Truth in Millage laws were designed to promote.

Florida law recognizes the concept of the rolled-back rate for precisely this reason. The rolled-back rate represents the millage that would generate substantially the same property tax revenue as the prior year, exclusive of new construction. It exists because increased assessments naturally produce increased tax collections. When a taxing authority chooses not to adopt the rolled-back rate, it is choosing to collect more revenue from existing taxpayers.

That decision should be acknowledged plainly rather than obscured by repeated references to an unchanged millage rate.

The County now asks property owners to accept a separate assessment increase on the theory that solid waste operations have become more expensive. I do not dispute that inflation exists. Fuel costs more. Equipment costs more. Labor costs more.

But the County's revenues have likewise increased because the taxable value of private property has increased.

The obvious question therefore becomes:

Where has that additional property tax revenue gone?

Your own budget documents show continued growth in general revenue driven primarily by increasing property values. At the same time, the County now argues that a basic governmental service requires an additional assessment because the existing revenue structure is supposedly inadequate. Those two propositions deserve far more explanation than has been provided.

The notice also states that the County has subsidized solid waste operations through general revenues for decades.

One could just as reasonably describe that not as a subsidy, but as government using general tax revenue to fund a traditional public service.

Indeed, many taxpayers reasonably believed that their increasing property taxes helped support precisely these sorts of county services. Having accepted steadily increasing property tax collections over many years, the County now proposes to isolate yet another expense into its own dedicated assessment.

This is not an isolated event. It reflects a broader philosophy that government should continually separate ordinary operating expenses into additional fees while continuing to benefit from expanding property tax collections.

That philosophy deserves serious reconsideration.

The proposed increase is particularly troubling because it doubles the assessment immediately, followed by additional scheduled increases until it reaches $134 annually. A fee that remains unchanged for decades does not automatically justify tripling it over five years.

The burden rests with government to demonstrate not merely that costs have risen, but that existing revenues have been responsibly managed, that all reasonable efficiencies have been exhausted, and that no other budget priorities should yield before asking taxpayers to pay more.

Government should first examine itself before examining the wallets of its citizens.

No taxpayer should be expected to applaud another assessment simply because inflation exists while property tax collections themselves have steadily risen through increasing valuations.

The power to tax is among the most significant authorities entrusted to local government. It therefore carries an equally significant obligation of restraint.

Restraint is measured not by the nominal millage rate. It is measured by the total amount government requires from the citizen. For many Leon County homeowners, that amount has increased year after year.

Respectfully, I urge the Board to reject this proposed assessment increase or, at minimum, demonstrate with complete transparency why growing property tax revenues cannot continue to support a service that has historically been funded in part through general revenues. The citizens of Leon County deserve more than assurances that rates have remained constant. They deserve an accounting of how their increasing tax dollars have been spent and why those dollars are no longer sufficient.

Regards,

Austin Moser
6148 Old St. Augustine Road Tallahassee, FL 32311
Parcel ID: 3207202060000
Phone: 850-758-9241
Email: austinmoser7@gmail.com

cc:

Vincent Long, Leon County Administrator

David O'Keefe, Leon County Commissioner, District 5

Akin Akinyemi, Leon County Property Appraiser

Sources:

https://cms.leoncountyfl.gov/Portals/0/DeptFiles/OMB/Docs/AnnualBudget/FY26_BiB.pdf

https://www.leoncountyfl.gov/omb/budget26/docs/06%20-%20Budget%20by%20Fund.pdf

https://www.leoncountyfl.gov/omb/budget25/docs/06%20-%20Budget%20by%20Fund.pdf

https://www2.leoncountyfl.gov/coadmin/agenda/book/250527/Revised_Agenda_Item_02.pdf

https://cms.leoncountyfl.gov/Government/Departments/Management-and-Budget/Special-Assessment-Rolls

https://cms.leoncountyfl.gov/Portals/0/DeptFiles/OMB/Docs/SpecialAssessment/2026/SolidWaste%20-%20Roll.pdf

https://www.flsenate.gov/Laws/Statutes/2025/200.065

https://www.flsenate.gov/Laws/Statutes/2025/200.069

https://www.flsenate.gov/Laws/Statutes/2025/197.3632

Objection to new non-Ad Valorem tax increase

Vincent S. Long
Public Hearing, July 14, 2026 at 6:00p.m.
Leon County Board of Commissioners
301 South Monroe St
Tallahassee, FL 32301

Dear Sir,

In response to your letter dated June 11, 2026, I am writeing to **adamantly** object to this new unfair and unneeded tax. This new tax, if approved, would put an unbearable increase on my parcel number, **4113204330000.** The improvements on this parcel are rented to thrift stores. If I had to pay such am outlandish increase**($1,920.00)** on my tax bill, I would have no choice except to pass it on to these renters. As they are only open four days per week, they would not be able to absorb this cost and would, more than likely, go out of business. If they went out of business, I would not be far behind. All of these renters, as well as myself, are on the southside of town. Local goverment is always preaching about how they want to save the southside. Well, you don't save it by putting it out of business. Come on guys, get a grip.

If such a tax should be inacted(which it should not be) it should be done in a fair method. Square Footage is not fair at all. It makes no sense to charge someone on the old southside the same rate as someone on the new northeast. The only thing that I can see if this tax is inacted is a lot of inflationary pressure on an already over taxed community. By raising taxes you will cause small businesses to close and larger ones to pass along increases to customers. I can't see any reason to do this. The fire department seems to be doing just fine. I know that they always want more money but don't we all. Weigh the pros and cons carefully before making your final decision.

This entire tax increase scheme seems to me, the county trying to get in front of the oncoming homested exemption decrease which will cut county income. This county as well as all the others need to tighten their belts and look for other ways to keep the necessary functions of goverment going without throwing money at every real and preceived problem. Be like the people you represent and think out of the box. You can do it. I know you can. **NO ON THIS TAX INCREAES!**

Yours in good and lean goverment

Edward Cornelius
President, MAR-KED, INC.
3686 Woodville Hwy., Tallahassee, FL 32305

COPIES TO ALL RENTERS
Watch how your commissioner votes and remember come voting time.

Leon County Board of Commissioners
Leon County Courthouse
301 S. Monroe Street
5th Floor Chambers
Tallahassee, FL 32301

5420 Pimlico Dr
Tallahassee, FL 32309
June 29, 2026

Dear Commissioners:

This letter is in response to your Notice To Property Owners of Non-Ad Valorem Assessment dated June 11, 2026. Please consider this letter as an objection to the proposed assessment because the Board has not prioritized Essential Services, including solid waste disposal, in the allocation of Leon County property tax revenues. This is in spite of mentioning Essential Services in the 148 plus page Budget Document numerous times.

Please consider showing taxpayers the following:

- What percent of total property taxes collected does solid waste disposal require?
- Do you consider solid waste disposal an Essential Service?
- Where did solid waste disposal costs rank as an Essential Service in 1996, 2006 and 2016? (% of total)
- Where does solid waste disposal rank on a list of Essential Services in the 2026 or 2027 Budget? (% of total)

Our objection is: We don't believe the Solid Waste Disposal is being given its fair share of funding as an Essential Service. We also believe that Non Essential Services and Special Interests are being allocated funds required for Essential Services. The Priority for the funding should equal the priority of the service.

Please show taxpayers a list of the Essential Services defined in 1996, 2006 and 2016 as a % of total taxes collected in those years. Then show taxpayers a list of Essential Services defined in 2026 as a percent of total taxes collected. Please let the taxpayers have the information they need to determine if their taxes are being allocated to meet the needs of historically defined Essential Services or are taxes increasing to meet Non Essential Service and Special Interest needs.

Sincerely,

John Hale Susan Hale

John and Susan Hale

Concerned Taxpayers

CC: Vincent S. Long

Leon County Administrator

Brian Welch

District 4 Commissioner

William Hatfield

Editor

Tallahassee Democrat

(1)

6-23-26

Leon County:

To Whom It May Concern

I am glad you sent me the Ad-Valorem letter. I have been needing to speak up the tax board for years.

I purchased my 1,356 sq. ft. stone cottage, built in 1954 at 3374 Lake Shore Dr. 10 years ago - it is 2 bedrooms and 1½ baths. My taxes in 2025 according to Zillow $6,500+. I have a stand alone garage aprox 1,200 sq. ft. In your fire rescue services letter you state my sq. footage much larger and also claim I am commercial/industrial - I am in no way either!

My neighbor to the left of me located 3372 is almost 4,000 sq. ft. and according to Zillo is worth close to one million ft. He pays about $200 more in taxes then me yet

(2)

his home is nearly 3x as large - newer and much fancier. then mine.

My neighbor to the right 3380 L. Shore according to Zillo has a pool and is almost 5,000 sq. ft. - fancier - newer an almost 4x larger - in the million $ range and their taxes are roughly $2,100 mor then me even though much larger What Give? ??

I feel I deserve a tax refund for the last few years and certainly dont belong in the Commercial/Industrial category of the Non-Ad Valorem Assessment

Parcel # 1414202200000

As a resident of Tallahassee for 50 years my wife and I are retired and bought our "little cottage" 10 years ago. We did not sign up to be a cash cow for the county - our taxes, insurance and pending fire fee ave apprx. half of our mortgage pmt. Please - show us some relief Thank you

John Rittgers

Leon County

Board of County Commissioners

301 South Monroe Street, Tallahassee, Florida 32301
(850) 606-5300 www.leoncountyfl.gov

Commissioners

CHRISTIAN CABAN
District 2
Chairman

DAVID T. O'KEEFE
District 5
Vice Chairman

BILL PROCTOR
District 1

RICK MINOR
District 3

BRIAN WELCH
District 4

CAROLYN D. CUMMINGS
At-Large

NICK MADDOX
At-Large

VINCENT S. LONG
County Administrator

CHASITY H. O'STEEN
County Attorney

June 12, 2026

This public comment document has been edited to redact profanity. To request the original version of this public comment, please contact BOCCPublicRecordsRequests@leoncountyfl.gov or (850) 606-2500.

**********AUTO**5-DIGIT 32312 T3 P1 270 968
HIATT MELISSA ANN
1749 BROKEN BOW TRL
TALLAHASSEE FL 32312

NOTICE TO PROPERTY OWNERS OF NON-AD VALOREM ASSESSMENT

Dear Property Owner:

This letter is to advise you that the Leon County Board of County Commissioners will hold a public hearing to consider a resolution adopting a non-ad valorem assessment roll for the Killearn Lakes Plantation Subdivision Units 1 and 2 (Killearn Lakes) for the purpose of collecting and remitting the costs for providing sanitary sewer service as calculated by the City of Tallahassee (City).

Pursuant to a 2005 Interlocal Agreement between Leon County, Florida (County) and the City, the County constructed a central sewage collection system (Sewer System) to serve Killearn Lakes, and upon completion, the Sewer System was conveyed to the City for perpetual ownership, operation and maintenance. In order to recover the recurring costs of providing sewer service to Killearn Lakes, the City levies a Readiness-to-Serve Charge on all properties in the Killearn Lakes service area.

Pursuant to the Interlocal Agreement, the County is required to collect and remit payment to the City, on a recurring annual basis, through a non-ad valorem assessment on the owner's annual property tax bill. Properties connected to the sewer system are also billed a Usage Charge directly by the City.

The unit of measurement applied against each parcel to determine the non-ad valorem assessment is "per lot," and the number of units contained within each parcel is one (1). The total amount that is going to be levied against your parcel is $469.68, based on the applicable utility rates adopted by the City pursuant to Sections 21-127 and 21-402 of the City Code of Ordinances. This is a $14.88 increase from last year by the City to account for inflation. The total revenue the County will collect from all properties in Killearn Lakes subject to the assessment is $619,977.60. All such revenue will be transferred to the City. The annual non-ad valorem assessment imposed by the Board is based upon a fiscal year (October 1 – September 30) and shall be collected through use of the annual Tax Notice each year until discontinued by the Board. Failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title.

For questions about the calculation of the Readiness-to-Serve Charge, please contact the City at (850) 891-4968.

THIS IS NOT A BILL. This is a Notice of Public Hearing, which shall occur on July 14, 2026, at 6:00 p.m., or as soon thereafter as such matter may be heard, in the County Commission Chambers, 5th Floor, Leon County Courthouse, 301 South Monroe Street, Tallahassee, Florida 32301. Leon County will also broadcast the public hearing on Comcast channel 16, the Leon County Florida channel on Roku, and the County's web site (www.LeonCountyFL.gov), Facebook page (https://www.facebook.com/LeonCountyFL/), and YouTube channel (https://www.youtube.com/user/LeonCountyFL).

All affected property owners have a right to appear at the public hearing, and have the right to file written objections with the Board within 20 days of this Notice. Written objections may be mailed to the Board within 20 days of this Notice at: Leon County Board of County Commissioners, Leon County Courthouse, 301 S. Monroe Street, 5th Floor Chambers, Tallahassee, Florida 32301.

Interested parties may also provide virtual real-time public comments during the public hearing. Interested parties wishing to provide virtual real-time public comments must complete and submit the registration form provided at https://www2.leoncountyfl.gov/coadmin/agenda/ by 8:00 p.m. on Monday, July 13, 2026. Following submittal of the registration form, further instructions for participating in the meeting will be provided. Persons needing assistance with registering or providing real-time comments may contact County Administration via telephone at (850) 606-5300. Please note that Board of County Commissioners Policy 01-05, Article IX., Section E., entitled "Addressing the Commission", and Article IX., Section F., entitled "Decorum", shall remain in full force and effect.

Anyone wishing to appeal the action of the Board with regard to this matter will need a record of the proceedings and should ensure that a verbatim record is made. Such record should include the testimony and evidence upon which the appeal is to be based, pursuant to Section 286.0105, Florida Statutes.

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons needing a special accommodation to participate in this proceeding should contact Mathieu Cavell at Leon County Courthouse, 301 South Monroe Street, Tallahassee, Florida 32301 or CMR@leoncountyfl.gov, by written request at least 48 hours prior to the proceeding. Telephone: 850-606-5300 or 850-606-5000; 1-800-955-8771 (TTY), 1-800-955-8770 (Voice), or 711 via Florida Relay Service.

If you have any additional questions, please call Leon County Public Works at (850) 606-1500.

Vincent How about go [redacted] yourself I'm on septic and moving Because you and county comm. Brian Welch are WANKERS! Hope your life sucks you thief-I Everyone knows you're stealing the money!

Sincerely,

Vincent S. Long

Vincent S. Long
Leon County Administrator