Hart: ‘Financially challenging period as a city’

UTILITY RATE

Continued from page 1

rate of 6.1077 -- a 0.274-mill increase (4.69%) over the current rate of 5.8336 mills.

That rate could still be reduced as budget discussions continue, as city officials are awaiting final revenue estimates from the Florida Department of Revenue, as well as updated cost figures for liability insurance and workers' compensation.

“Financially challenging period”

“We are entering a financially challenging period as a city, and we are not alone,” Hart wrote. “Across Florida, municipalities are struggling to fund core services, particularly public safety.”

While noting Perry remains in a relatively stronger position than some communities, Hart warned of growing uncertainty tied to state policy changes.

“The pending homestead property tax reform, without a clear mechanism to offset losses for fiscally-constrained municipalities, presents a real and immediate risk to our revenue stability,” he said.

Hiring freeze, ARPA impact

In anticipation of those challenges, Hart said he has already taken steps to limit spending.

“I have implemented a hiring freeze until we gain better clarity on the City’s financial outlook,” he wrote, adding that the timing is especially difficult as federal economic stimulus funding known as the American Rescue Plan Act (ARPA) created in 2021 expires.

“The expiration of ARPA funding coincides with potential reductions in property tax revenues, creating a compounded fiscal impact,” Hart said.

Rising costs strain workforce

“We have maintained the standard 3% cost-of-living adjustment for employees; however, this increase does not keep pace with inflation,” he wrote.

Health insurance remains a major concern, with the cost of family coverage rising to $2,941 per month -- or $35,292 annually -- per employee when combining what the city and employee’s must contribute.

“For many employees, these rising costs effectively negate their annual raise,” Hart said. “Some are forced to decline coverage altogether.”

SEWER RATE COMPARISON

City	Fixed Sewer	Usage (5,000 gal)	Combined
Perry	$ 21.10	$ 16.60	$ 37.70
Live Oak	$ 27.59	$ 43.32	$ 70.91
Williston	N/A	N/A	N/A
Madison	$ 30.93	$ 32.70	$ 63.63
Mayo	$ 27.17	$ 12.06	$ 39.23

WATER RATE COMPARISON

City	Fixed Water	Usage (5,000 gal)	Combined	Utility Tax	Total
Perry	$ 15.75	$ 13.93	$ 29.68	10%	$ 32.65
Live Oak	$ 27.09	$ 17.45	$ 44.54	10%	$ 48.99
Williston	$ 21.55	$ 18.55	$ 40.10	10%	$ 44.11
Madison	$ 14.75	$ 19.60	$ 34.35	10%	$ 37.79
Mayo	$ 18.80	$ 16.08	$ 34.88	10%	$ 38.37

Real property values rose $28.3 million, TPP fell $24.2 million

MILLAGE RATE

Continued from page 1

How the tax base is changing

Beach said about 76% of the city’s 2026 taxable value is real property and 23% is tangible personal property, with the remaining 0.1% made up of “centrally assessed” railroad value set annually by the Florida Department of Revenue.

Real property, Beach reminded the council, includes land and buildings, while tangible personal property (or TPP) is business equipment.

Within the real property category, 62% of the tax roll is “improved residential” and 32% is “commercial,” with smaller shares in “vacant residential,” “other” and “agricultural” categories. “So, you have a good, healthy commercial base,” Beach said.

She added that about 60% of residential parcels carry a homestead exemption and 40% do not -- a split she said is “interesting” to watch as voters consider Constitutional Amendment 3, which would expand homestead exemptions.

If it passes, Beach estimated the City of Perry would lose about $474,000 in property tax revenue in 2027 and roughly $556,000 in 2028, as the exemption rises from $50,000 to $150,000 and then $250,000.

New apartments and the higher rollback rate

For 2026, the City of Perry’s real property taxable value increased by $28.3 million (10.8%), largely due to The Grove at Perry apartment complex, while tangible personal property dropped $24.2 million (about 21%) because of depreciation and loss of business equipment.

“Each year, if we do not have new investments or new equipment, that (TPP) number will continue to go down,” Beach said.

After combining those two opposite shifts, the city’s total taxable value rose from about $378 million to $382 million — an increase of $4.1 million (1.1%).

Beach showed a chart with taxable values trending up since 2019 and a separate 10-year graphic where new construction values jumped from a long-running range of between $500,000 to $3.1 million a year to a huge jump up to $20,687,135 in 2026.

“The majority of that is the new apartment complex,” she explained.

Because state law removes that $20-million-plus in new value from the roll-back rate calculation, the comparison rate comes out higher than last year’s adopted rate.

Beach said that is why the new “roll-back” rate is 6.1077 mills, compared to the current adopted city millage rate of 5.8336 mills in the current budget year, but stressed that a higher roll-back rate by itself does not mean the city is raising taxes or that anyone’s bill is already set.

Council’s decision and next steps

Beck told the council the city manager’s draft budget already assumes the 6.1077-mill “roll-back” rate and said she needed direction on what to advertise for required tax notices.

“We typically go with the rollback rate, unless you increase taxes,” she said, noting that the council can lower the rate later, but cannot raise it without paying to re-advertise.

Beck’s recommendation was to start at 6.1077 mills and “make further decisions later.”

On a motion by Councilwoman Shirlie Hampton and a second by Councilwoman Diane Landry, the council voted 5-0 to set the proposed 2026-27 millage rate at 6.1077 mills.

Final decisions on the rate will come at the city’s budget hearings later this year, after Truth in Millage (TRIM) notices go out to property owners.

Millage and TRIM basics

Under Florida’s Truth in Millage (TRIM) law, cities must approve a proposed property tax rate each summer so it can be printed on the TRIM notices mailed to every property owner before budget hearings.

One mill equals $1 of tax for every $1,000 of taxable value. A 6.1 mill rate, for example, means $6.10 in city tax for every $1,000 of taxable value on a property.

TRIM notices show last year’s tax rate and taxes, this year’s proposed rate and the dates of public hearings where residents can comment on the budget and tax rate before the council adopts a final millage.

What the rate means for your bill

The city’s proposed 2026-27 rate is 6.1077 mills. For a property with $100,000 in taxable value, that rate would generate about $611 a year in city property taxes before calculating homestead and other exemptions, if applicable.

Actual tax bills depend on each property’s assessed value and exemptions, as well as separate rates set by the county, school district and other taxing authorities.

Because property values can rise over time, the city can sometimes collect more total revenue even if it holds the rate at or near the rollback level.

Individual bills may go up, down or stay about the same based on how each property’s value changes relative to the rest of the tax roll.

	2025 Final	2026 Preliminary	Change	%
Real Property	$262,350,468	$290,735,826	+ $28,385,358	+ 10.8%
TPP	$115,620,644	$91,353,004	- $24,267,640	- 20.9%
Total	$377,971,112	$382,088,830	+ $4,117,718	+ 1.1%

For 2026, the City of Perry’s real property taxable value increased by $28.3 million (10.8%), largely due to The Grove at Perry apartment complex, while tangible personal property dropped $24.2 million (about 21%) because of depreciation and loss of business equipment.

‘I have the ability speak up and ask the hard questions’

FEAGLE

Continued from page 10

what needs to be said.

I do not make empty promises or promises that I know nothing about that sound good.

All I have ever promised is that I will do the very best I can. I have fulfilled that one promise.

I have had positive successes and will continue to work hard and lead Taylor County successfully into the future because I am the candidate that best has the drive, energy, knowledge and experience.

Although I have completed many classes to enhance my knowledge of county government processes, it is the day-to-day, year-after-year of experience in government that most counts to be an effective county commissioner.

I am a realist who recognizes what can actually be done versus idealistic promises. I am not endorsed by special interests. I’m not looking for a paycheck, and I do not take campaign contributions, because I do not want to feel like I owe someone in return.

I put a lot of research into issues, and I make my own decisions based on my research.

I am a good listener. I advocate for my constituents. I am responsive to the needs of all Taylor County citizens. I have strong ties to local residents.

I have the ability to stand firm, stand up for what is right and stand against what is wrong, speak up and ask the hard questions.

I have proven community successes. I do not generalize about what I may do if elected, but rather give specific answers.

I have always advocated for anyone to contact me about anything, and I have promptly returned calls and took immediate action for every request.

I am and always will be an ambassador for the citizens of Taylor County. You can count on me.

I value these experiences, and this is what makes me the most qualified candidate to move Taylor County forward for the next four years.

LEGALS

(Continued from page 13)

PROPERTY OWNER AS OF THE DATE OF THE LIS PENDENS MUST FILE A CLAIM BEFORE THE CLERK REPORTS THE SURPLUS AS UNCLAIMED. THE COURT, IN ITS DESCRETION, MAY ENLARGE THE TIME OF THE SALE. NOTICE OF THE CHANGED TIME OF SALE SHALL BE PUBLISHED AS PROVIDED HEREIN.

DATED at Perry, Florida, on July 21, 2026.

Gary Knowles, Jr.
As Clerk, Circuit Court
By: Kathryn Lago
As Deputy Clerk

TAYLOR COUNTY SCHOOL DISTRICT
FOR IMMEDIATE RELEASE

TAYLOR COUNTY SCHOOL DISTRICT today announced an amendment to its policy for serving meals to students under the National School Lunch / School Breakfast Programs for the 2026-2027 school year.

Taylor County High
Taylor County Primary
Taylor County Elementary
Taylor County Middle
Steinhatchee Elementary

All students will be served lunch/ breakfast at no charge ALL TAYLOR COUNTY SCHOOLS.

For additional information please contact: TAYLOR COUNTY SCHOOL DISTRICT Attention Michelle Samano; FOOD SERVICE Director, 318 NORTH CLARK STREET, PERRY FL 32347, (850) 838-2500, Michelle.Samano@taylor.k12.fl.us

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, office, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) , should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, (AD-3027) found online at: How to File a Complaint, and any USDA office, or write a letter addressed to USA and provide in the letter all of the requested information in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USD by:

1. Mail: U.S. Department of Agriculture
Office of Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410
2. Fax (202)690-7442 or
3. Email: program.intake@usda.gove

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IN THE CIRCUIT COURT, THIRD JUDICIAL CIRCUIT,
IN AND FOR TAYLOR COUNTY, FLORIDA
PROBATE DIVISION
Case No. 2026-73-CP

In Re: Estate of:SANDRA KAY COOK, Deceased.

NOTICE TO CREDITORS

The administration of the estate of SANDRA KAY COOK, deceased, whose date of death was October 15, 2024; File Number 2026-73-CP is pending in the Circuit Court for Taylor County, Florida, Probate Division, the address of which is Post Office Box 620, Perry, Florida 32348. The names and addresses of the Personal Representative and his/her Attorney are set forth below.

All creditors of the decedent and other persons having claims or demands against decedent’s estate, on whom a copy of this notice has been served, must file their claims with this Court WITHIN THE LATER OF 3 MONTHS AFTER THE DATE OF THE FIRST PUBLICATION OF THIS NOTICE OR 30 DAYS AFTER THE TIME OF SERVICE OF A COPY OF THIS NOTICE ON THEM.

All other creditors of the decedent and other persons having claims or demands against decedent’s estate must file their claims with this Court WITHIN 3 MONTHS AFTER THE DATE OF THE FIRST PUBLICATION OF THIS NOTICE.

The personal representative has no duty to discover whether any property held at the time of the decedent’s death by the decedent or the decedent’s surviving spouse is property to which the Florida Uniform Disposition of Community Property Rights at Death Act as described in ss.732.216-732.228, applies, or may apply, unless a written demand is made by a creditor as specified under s.732.2211, Florida Statutes.

ALL CLAIMS NOT SO FILED WILL BE FOREVER BARRED.

NOTWITHSTANDING THE TIME PERIOD SET FORTH ABOVE, ANY CLAIM FILED TWO (2) YEARS OR MORE AFTER THE DECEDENT’S DATE OF DEATH IS BARRED.

The date of first publication of this notice is July 31, 2026.

G. CLINE MOORE
ATTORNEY AT LAW, P.A.
Tommie Bennett
Personal Representative
311 Queenstown Ave.
Youngsville, LA 70592
G. CLINE MOORE
Attorney for Estate
Florida Bar No. 119512
411 North Washington Street
Perry, Florida 32347
Telephone: (850) 584-3300
Email: kende@fairpoint.net

IN THE CIRCUIT COURT, THIRD JUDICIAL CIRCUIT,
IN AND FOR TAYLOR COUNTY, FLORIDA
PROBATE DIVISION
CASE NO.: 62-2026-CP-000022

IN RE: THE ESTATE OF: NANCY H. SULLIVAN, Deceased.

NOTICE TO CREDITORS

The administration of the estate of Nancy H. Sullivan, deceased, whose date of death was May 18, 2025, is pending in the Circuit Court, Third Judicial Circuit, in and for Taylor County, Florida, Probate Division, the address of which is 108 North Jefferson Street, Perry, FL 32347. The names and address of the personal representative and the personal representative’s attorney are set forth below.

All creditors of the decedent and other persons having claims or demands against decedent’s estate on whom a copy of this notice is required to be served must file their claims with this court WITHIN THE LATER OF THREE (3) MONTHS AFTER THE TIME OF THE FIRST PUBLICATION OF THIS NOTICE OR THIRTY (30) DAYS OF SERVICE OF A COPY OF THIS NOTICE ON THEM.

All other creditors of the decedent and other persons having claims or demands against decedent’s estate must file their claims with this court WITHIN THREE (3) MONTHS AFTER THE DATE OF THE FIRST PUBLICATION OF THIS NOTICE. ALL CLAIMS NOT SO FILED WILL BE FOREVER BARRED. NOTHWITHSTANDING THE TIME PERIOD SET FORTH ABOVE, ANY CLAIM FILED TWO (2) YEARS OR MORE AFTER THE DECEDENT’S DATE OF DEATH IS BARRED.

A personal representative or curator has no duty to discover whether any property held at the time of the decedent’s death by the decedent or the decedent’s surviving spouse is property to which the Florida Uniform Disposition of Community Property Rights at Death Act as described in sections 732.216-732.228, applies, or may apply, unless a written demand is made by a creditor as specified under section 732.2211.

The date of first publication of this notice is July 31, 2026.

David, Sullivan, Personal Representative
THREE RIVERS LEGAL SERVICES, INC.
Rachel Rall Gelwicks
Florida Bar No.: 643335
3250 Beach Blvd.
Jacksonville, FL 32207
Telephone: (904) 717-0833
Email: Rachel.Rall@trls.org
Attorneys for Personal Representative

NOTICE OF EXECUTIVE SESSION

NOTICE IS HEREBY GIVEN pursuant to Chapter 286.011(8) that the Board of County Commissioners will hold an executive session to discuss pending litigation regarding Grace Lands, LLC v. Taylor County on August 3, 2026 at 6:15 p.m. Names of the persons attending will be:

Jamie English,
County Commissioner
Jim Moody,
County Commissioner
Michael Newman,
County Commissioner
Pam Feagle, County Commissioner
Thomas Demps,
County Commissioner
Conrad C. Bishop, Jr.,
County Attorney
LaWanda Pemberton, County Administrator
Deloris Jacobo, Court Reporter

The Chairperson shall announce the commencement of the meeting, clear the room, except the listed individuals, naming them and the expected time or length of the meeting.

TAYLOR COUNTY BOARD OF COUNTY COMMISSION
BY: JAMIE ENGLISH, Chairperson
ATTEST: GARY KNOWLES, Clerk