NOTICE OF **PROPOSED** PROPERTY TAXES

MARTIN COUNTY PROPERTY APPRAISER
JENNY FIELDS, CFA
3473 SE WILLOUGHBY BLVD., SUITE 101
STUART, FL 34994

DO NOT PAY — THIS IS NOT A BILL

2024 REAL PROPERTY

Account # 1120698

Owners HELLER MICHAEL JOSHUA L/E
HELLER MELISSA PINTO L/E
2760 NE BREEZEWAY CIR
OCEAN BREEZE, FL 34957-5719

Parcel # 22-37-41-034-000-00320-0
District 1400 - OCEAN BREEZE
Situs 2760 NE BREEZEWAY CIR

Legal Description
LOT 32 PLAT OF OCEAN BREEZE WEST A PUD ACCORDING TO THE PLAT THEREOF RECORDED IN PLAT BOOK 18 PAGE 1 PUBLIC RECORDS MARTIN COUNTY FLORIDA

TAXING AUTHORITY TAX INFORMATION

TAXING AUTHORITY	PRIOR YEAR	YOUR FINAL TAX RATE AND TAXES IN PRIOR YEAR		CURRENT YEAR	YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE		YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	
	COLUMN 1 TAXABLE VALUE	COLUMN 2 RATE	COLUMN 3 TAXES	COLUMN 4 TAXABLE VALUE	COLUMN 5 RATE	COLUMN 6 TAXES	COLUMN 7 RATE	COLUMN 8 TAXES
Martin County								
General Operations	244,857	9.2901	2,274.74	253,702	8.6674	2,198.94	9.2453	2,345.55
School Board								
By:Local Board	269,857	2.7480	741.57	278,702	2.5962	723.57	2.6730	744.97
By:State Law	269,857	3.1950	862.19	278,702	3.0185	841.26	3.0770	857.57
Town of Ocean Breeze	244,857	0.8000	195.89	253,702	0.7471	189.54	0.8000	202.96
Children Services Council	244,857	0.3618	88.59	253,702	0.3362	85.29	0.3618	91.79
South Florida Water Mgmt. Dist.								
Basin Tax	244,857	0.1026	25.12	253,702	0.0945	23.97	0.1026	26.03
District Tax	244,857	0.0948	23.21	253,702	0.0874	22.17	0.0948	24.05
Everglades Const.	244,857	0.0327	8.01	253,702	0.0301	7.64	0.0327	8.30
Florida Inland Navigation Dist.	244,857	0.0288	7.05	253,702	0.0266	6.75	0.0288	7.31
TOTAL			**4,226.37**			**4,099.13**		**4,308.53**

USING A MOBILE DEVICE CAMERA, SCAN THIS QR CODE TO VISIT US ONLINE

PROPERTY APPRAISER VALUE INFORMATION

	MARKET VALUE	ASSESSED VALUE APPLIES TO SCHOOL MILLAGE	ASSESSED VALUE APPLIES TO NON-SCHOOL MILLAGE
PRIOR YEAR	392,250	294,857	294,857
CURRENT YEAR	474,990	303,702	303,702

ASSESSMENT REDUCTIONS	APPLIES TO	PRIOR VALUE	CURRENT VALUE
SAVE OUR HOMES BENEFIT	ALL TAXES	97,393	171,288
NON-HOMESTEAD 10% CAP BENEFIT	NON-SCHOOL TAXES	0	0
AGRICULTURAL CLASSIFICATION	ALL TAXES	0	0
OTHER	ALL TAXES	0	0
EXEMPTIONS	**APPLIES TO**	**PRIOR VALUE**	**CURRENT VALUE**
FIRST HOMESTEAD	ALL TAXES	25,000	25,000
ADDITIONAL HOMESTEAD	NON-SCHOOL COUNTY TAXES	25,000	25,000
ADDITIONAL HOMESTEAD	NON-SCHOOL CITY TAXES	25,000	25,000
LIMITED INCOME SENIOR	COUNTY TAXES	0	0
TPP EXEMPTIONS	ALL TAXES	0	0
OTHER	ALL TAXES	0	0

If you feel the market value of the property is inaccurate or does not reflect fair market value as of **January 1, 2024**, or if you are entitled to an exemption or classification that is not reflected, please contact the Martin County Property Appraiser's office at:

(772) 288-5608
or email:
info@pa.martin.fl.us

If the Property Appraiser's office is unable to resolve the matter as to the market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available online at: www.pa.martin.fl.us

Petitions must be filed on or before:

September 09, 2024

SEE REVERSE SIDE FOR NON AD VALOREM ASSESSMENTS AND EXPLANATIONS OF THE COLUMNS ABOVE.

Martin 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 changes and budgets **PRIOR TO TAKING FINAL ACTION**. Each Taxing Authority may **AMEND OR ALTER** its proposals at the hearing.

TAXING AUTHORITY HEARING INFORMATION

TAXING AUTHORITY	PUBLIC HEARING LOCATION, DATE AND TIME	
Martin County (772-463-2868)	Admin Center Commission Chambers 2401 SE Monterey Rd, Stuart, FL	September 10, 2024 5:05 PM
School Board (772-219-1200) x30273	1939 SE Federal Highway, Stuart, FL	September 17, 2024 5:05 PM
Town of Ocean Breeze (772-334-6826)	Ocean Breeze Resort Clubhouse-Pineapple Bay Rm 700 NE Seabreeze Way, Ocean Breeze, FL	September 11, 2024 6:00 PM
Children Services Council (772-288-5758)	101 SE Central Parkway, Stuart, FL	September 9, 2024 5:10 PM
South Florida Water Mgmt. Dist. (561-686-8800)	District Auditorium, B-1 Bldg. 3301 Gun Club Rd, West Palm Beach, FL	September 12, 2024 5:15 PM
Florida Inland Navigation Dist. (561-627-3386)	F. Langford Pavilion 1707 NE Indian River Dr, Jensen Beach, FL	September 5, 2024 5:05 PM

YOUR FINAL TAX BILL MAY CONTAIN NON AD VALOREM ASSESSMENTS WHICH MAY NOT BE REFLECTED ON THIS NOTICE SUCH AS ASSESSMENTS FOR ROADS, FIRE, GARBAGE, LIGHTING, DRAINAGE, WATER, SEWAGE, OR OTHER GOVERNMENTAL SERVICES AND FACILITIES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY, SPECIAL DISTRICTS OR OTHER TAXING AUTHORITY.

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 - "PRIOR YEAR TAXABLE VALUE"
This column shows the prior assessed value less all applicable exemptions used in the calculation of taxes for that specific taxing authority.

COLUMNS 2 & 3 - "YOUR FINAL TAX RATE AND TAXES IN PRIOR 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 4 - "CURRENT YEAR TAXABLE VALUE"
This column shows the current assessed value less all applicable exemptions used in the calculation of taxes for that specific taxing authority. Various taxable values in this column may indicate the impact of Limited Income Senior or the Additional Homestead exemption. Current year taxable values are as of **January 1, 2024**.

COLUMNS 5 & 6 - "YOUR TAX RATE AND TAXES THIS YEAR 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 year's budgets and your current assessment.

COLUMNS 7 & 8 - "YOUR TAX RATE AND TAXES THIS YEAR 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 APPRAISER VALUE INFORMATION' SECTION

MARKET VALUE - Also known as "just value" as provided by the constitution and described in state law. It is the amount a purchaser willing but not obliged to buy would pay to one willing but not obliged to sell, after proper consideration of all eight factors in section 193.011, F.S.

ASSESSED VALUE - Assessed value is the market value of your property minus the amount of any assessment reductions. The assessed value may be different for millage levies made by different taxing authorities.

ASSESSMENT REDUCTIONS - Properties can receive an assessment reduction for a number of reasons including the Save Our Homes Benefit, 10% non-homestead property assessment limitation, and certain types of property such as agricultural land and land used for conservation, which are valued at current use rather than their market value. Some reductions lower the assessed value only for levies of certain taxing authorities.

EXEMPTIONS - Exemptions are specific dollar or percentage amounts that reduce assessed value. These are usually based on characteristics of the property or property owner. Examples include the homestead exemption, veterans' disability exemptions and charitable exemptions. The discount for disabled veterans is included in this box. Many exemptions apply only to tax levies by the taxing authority granting the exemption.

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.

For more information concerning this Notice of Proposed Property Taxes, please visit our web site at: **www.pa.martin.fl.us**