

NOTICE OF **PROPOSED** PROPERTY TAXES  
 MARTIN COUNTY TAXING AUTHORITIES  
 3473 SE WILLOUGHBY BLVD., SUITE 101  
 STUART, FL 34994  
 (772) 288-5608

**DO NOT PAY**  
**THIS IS NOT A BILL**

Account #: 119266  
 Owners: VILLAS PARTNERSHIP LTD THE

**2024 REAL PROPERTY**

Parcel #: 18-38-41-025-000-00001-0

Situs: UNASSIGNED

Legal Description

PARCELA - STORMWATER MANAGEMENT TR VILLAS, THE (PB 14 PG 25)  
 (LESS 10' STRIP ADJ S/O LOT 33) PROPERTY OWNERS ASSOC

VILLAS PARTNERSHIP LTD THE  
 PO BOX 215  
 PALM CITY, FL 34991

**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<br>TAXABLE VALUE | COLUMN 2<br>RATE | COLUMN 3<br>TAXES | COLUMN 4<br>TAXABLE VALUE                   | COLUMN 5<br>RATE | COLUMN 6<br>TAXES | COLUMN 7<br>RATE | COLUMN 8<br>TAXES | COLUMN 5<br>RATE | COLUMN 6<br>TAXES   | COLUMN 7<br>RATE | COLUMN 8<br>TAXES |   |  |  |
| Martin County                          |                           |                  |                   |   |                  |                   |                  |                   |                  |   |                  |                   |   |  |  |
| General Operations                     | 0                         | 10.0524          | 0.00              | 0   | 9.3766           | 0.00              | 0                | 9.9897            | 0.00             | 0.00  | 0.00             | 0.00              |   |  |  |
| District Five MSTU (5005)              | 0                         | 0.0809           | 0.00              | 0   | 0.0754           | 0.00              | 0                | 0.0735            | 0.00             | 0.00  | 0.00             | 0.00              |   |  |  |
| School Board                           |                           |                  |                   |   |                  |                   |                  |                   |                  |   |                  |                   |   |  |  |
| By:Local Board                         | 0                         | 2.7480           | 0.00              | 0   | 2.5962           | 0.00              | 0                | 2.6730            | 0.00             | 0.00  | 0.00             | 0.00              |   |  |  |
| By:State Law                           | 0                         | 3.1950           | 0.00              | 0   | 3.0185           | 0.00              | 0                | 3.0770            | 0.00             | 0.00  | 0.00             | 0.00              |   |  |  |
| Children Services Council              | 0                         | 0.3618           | 0.00              | 0   | 0.3362           | 0.00              | 0                | 0.3618            | 0.00             | 0.00  | 0.00             | 0.00              |   |  |  |
| South Florida Water Mgmt. Dist.        |                           |                  |                   |   |                  |                   |                  |                   |                  |   |                  |                   |   |  |  |
| Basin Tax                              | 0                         | 0.1026           | 0.00              | 0   | 0.0945           | 0.00              | 0                | 0.1026            | 0.00             | 0.00  | 0.00             | 0.00              |   |  |  |
| District Tax                           | 0                         | 0.0948           | 0.00              | 0   | 0.0874           | 0.00              | 0                | 0.0948            | 0.00             | 0.00  | 0.00             | 0.00              |   |  |  |
| Everglades Const.                      | 0                         | 0.0327           | 0.00              | 0   | 0.0301           | 0.00              | 0                | 0.0327            | 0.00             | 0.00  | 0.00             | 0.00              |   |  |  |
| Florida Inland Navigation Dist.        | 0                         | 0.0288           | 0.00              | 0   | 0.0266           | 0.00              | 0                | 0.0288            | 0.00             | 0.00  | 0.00             | 0.00              |   |  |  |
| <b>TOTAL AD VALOREM PROPERTY TAXES</b> |                           |                  | 0.00              |   |                  | 0.00              |                  |                   | 0.00             |   |                  | 0.00              |   |  |  |

**PROPERTY APPRAISER VALUE INFORMATION**

|              | MARKET VALUE | ASSESSED VALUE APPLIES TO SCHOOL MILLAGE | ASSESSED VALUE APPLIES TO NON-SCHOOL MILLAGE |
|--------------|--------------|--|--|
| PRIOR YEAR   | 0            | 0  | 0  |
| CURRENT YEAR | 0            | 0  | 0  |

| ASSESSMENT REDUCTIONS         | APPLIES TO              | PRIOR VALUE | CURRENT VALUE |
|-------------------------------|-------------------------|-------------|---------------|
| SAVE OUR HOMES BENEFIT        | ALL TAXES               | 0           | 0             |
| 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               | 0           | 0             |
| ADDITIONAL HOMESTEAD          | NON-SCHOOL COUNTY TAXES | 0           | 0             |
| ADDITIONAL HOMESTEAD          | NON-SCHOOL CITY TAXES   | 0           | 0             |
| 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:  
**3473 SE Willoughby Blvd., Suite 101**  
**Stuart, FL 34994**  
**Customer Service (772) 288-5608**

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:

<https://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                   | Admin Center Commission Chambers<br>2401 SE Monterey Rd, Stuart, FL (772-463-2868) <span style="float: right;">September 10, 2024 5:05 PM</span>     |
| School Board                    | 1939 SE Federal Highway,<br>Stuart, FL (772-219-1200) x30273 <span style="float: right;">September 17, 2024 5:05 PM</span>                           |
| Children Services Council       | 101 SE Central Parkway,<br>Stuart, FL (772-288-5758) <span style="float: right;">September 9, 2024 5:10 PM</span>                                    |
| South Florida Water Mgmt. Dist. | District Auditorium, B-1 Bldg.<br>3301 Gun Club Rd, West Palm Beach, FL (561-686-8800) <span style="float: right;">September 12, 2024 5:15 PM</span> |
| Florida Inland Navigation Dist. | F. Langford Pavilion<br>1707 NE Indian River Dr, Jensen Beach, FL (561-627-3386) <span style="float: right;">September 5, 2024 5:05 PM</span>        |

**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

### YOUR 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 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 assessment.

## EXPLANATION OF 'PROPERTY APPRAISER VALUE INFORMATION' SECTION

**MARKET (JUST) VALUE** - The most probable sale price for a property in a competitive, open market involving a willing buyer and 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 assessment value will be different for school versus non-school taxing authorities and for the purpose of calculating tax levies.

**ASSESSMENT REDUCTIONS** - 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).

**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.