

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 #: 22201  
 Owners: ELIZABETH C MCFARLAND LIVING TRUST  
 MCFARLAND ELLEN TTEE

**2024 REAL PROPERTY**  
 Parcel #: 05-38-41-001-000-00980-6  
 Situs: 633 SW CLEVELAND AVE  
 Legal Description  
 BESSEY ADD'N, LOTS 98 & 99

ELIZABETH C MCFARLAND LIVING TRUST  
 MCFARLAND ELLEN TTEE  
 67 TAHANTO RD  
 POCASSET, MA 02559

**AMENDED**

**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	208,017	6.6017	1,373.27	228,818	6.1603	1,409.59	6.5776	1,505.07
School Board								
By:Local Board	341,630	2.7480	938.81	349,680	2.5962	907.84	2.6730	934.69
By:State Law	341,630	3.1950	1,091.51	349,680	3.0185	1,055.51	3.0770	1,075.97
City of Stuart								
General Operations	208,017	5.0000	1,040.09	228,818	4.7774	1,093.16	5.0000	1,144.09
Voter Approved Debt	208,017	0.1487	30.93	228,818	0.1324	30.30	0.1324	30.30
Children Services Council	208,017	0.3618	75.26	228,818	0.3362	76.93	0.3618	82.79
South Florida Water Mgmt. Dist.								
Basin Tax	208,017	0.1026	21.34	228,818	0.0945	21.62	0.1026	23.48
District Tax	208,017	0.0948	19.72	228,818	0.0874	20.00	0.0948	21.69
Everglades Const.	208,017	0.0327	6.80	228,818	0.0301	6.89	0.0327	7.48
Florida Inland Navigation Dist.	208,017	0.0288	5.99	228,818	0.0266	6.09	0.0288	6.59
<b>TOTAL AD VALOREM PROPERTY TAXES</b>			4,603.72			4,627.93		4,832.15

**PROPERTY APPRAISER VALUE INFORMATION**

	MARKET VALUE	ASSESSED VALUE APPLIES TO SCHOOL MILLAGE	ASSESSED VALUE APPLIES TO NON-SCHOOL MILLAGE
PRIOR YEAR	341,630	341,630	208,017
CURRENT YEAR	349,680	349,680	228,818

ASSESSMENT REDUCTIONS	APPLIES TO	PRIOR VALUE	CURRENT VALUE
SAVE OUR HOMES BENEFIT	ALL TAXES	0	0
NON-HOMESTEAD 10% CAP BENEFIT	NON-SCHOOL TAXES	133,613	120,862
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 2401 SE Monterey Rd, Stuart, FL (772-463-2868)	September 10, 2024 5:05 PM
School Board	1939 SE Federal Highway, Stuart, FL (772-219-1200) x30273	September 17, 2024 5:05 PM
City of Stuart	City Hall 121 SW Flagler Ave, Stuart, FL (772-288-5310)	September 9, 2024 5:15 PM
Children Services Council	101 SE Central Parkway, Stuart, FL (772-288-5758)	September 9, 2024 5:10 PM
South Florida Water Mgmt. Dist.	District Auditorium, B-1 Bldg. 3301 Gun Club Rd, West Palm Beach, FL (561-686-8800)	September 12, 2024 5:15 PM
Florida Inland Navigation Dist.	F. Langford Pavilion 1707 NE Indian River Dr, Jensen Beach, FL (561-627-3386)	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

### 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.

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