

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

Account #: 75757  
 Owners: JOAN R BERK REVOCABLE TRUST

**2024 REAL PROPERTY**

Parcel #: 21-40-42-001-000-00010-1

Situs: 18300 SE LOXAHATCHEE RIVER RD

**Legal Description**

LOT 1 RIVERS EDGE, AN UNRECORDED S/D IN SEC 21-40-42 MARTIN CO MORE PARTICULARLY DESCRIBED AS FOLLOWS: FROM THE SE 1/4 CORNER OF THE NE 1/4 OF SEC 21-40-42 THEN N ALONG THE E LINE OF THE NE 1/4 OF SEC 21 ALSO BEING THE W ROW LINE OF JUPITER RD FOR 561.89' TO THE POB; THEN CONTINUE N ALONG THE E LINE FOR 437.50' TO A POINT; THEN NW FOR 461.74' TO A POINT IN THE CENTER LINE OF A 40' WATERWAY; THEN WLY AND SLY ALONG THE ARC OF A CURVE, CONCAVE TO THE SE, RADIUS OF 126.80' AND A CENTRAL ANGLE FOR 33.85' TO A POINT OF REVERSE CURVE; THEN SLY AND WLY ALONG THE ARC OF A CURVE CONCAVE TO THE NW, RADIUS OF 160.00' AND A CENTRAL ANGLE FOR 83.78'; THEN SW FOR 112.00' TO A POINT OF

JOAN R BERK REVOCABLE TRUST  
 18300 SE LOXAHATCHEE RIVER RD  
 JUPITER, FL 33458

**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	947,702	10.0524	9,526.67	977,689	9.3766	9,167.40	9.9897	9,766.82
District Three MSTU (3003)	947,702	0.0404	38.29	977,689	0.0377	36.86	0.0404	39.50
School Board								
By:Local Board	972,702	2.7480	2,672.98	1,002,689	2.5962	2,603.18	2.6730	2,680.18
By:State Law	972,702	3.1950	3,107.78	1,002,689	3.0185	3,026.62	3.0770	3,085.27
Children Services Council	947,702	0.3618	342.88	977,689	0.3362	328.70	0.3618	353.73
South Florida Water Mgmt. Dist.								
Basin Tax	947,702	0.1026	97.23	977,689	0.0945	92.39	0.1026	100.31
District Tax	947,702	0.0948	89.84	977,689	0.0874	85.45	0.0948	92.68
Everglades Const.	947,702	0.0327	30.99	977,689	0.0301	29.43	0.0327	31.97
Florida Inland Navigation Dist.	947,702	0.0288	27.29	977,689	0.0266	26.01	0.0288	28.16
<b>TOTAL AD VALOREM PROPERTY TAXES</b>			15,933.95			15,396.04		16,178.62

**PROPERTY APPRAISER VALUE INFORMATION**

	MARKET VALUE	ASSESSED VALUE APPLIES TO SCHOOL MILLAGE	ASSESSED VALUE APPLIES TO NON-SCHOOL MILLAGE
	PRIOR YEAR	CURRENT YEAR	PRIOR YEAR
	2,982,180	997,702	997,702
	3,224,570	1,027,689	1,027,689

ASSESSMENT REDUCTIONS	APPLIES TO	PRIOR VALUE	CURRENT VALUE
SAVE OUR HOMES BENEFIT	ALL TAXES	844,118	1,020,391
NON-HOMESTEAD 10% CAP BENEFIT	NON-SCHOOL TAXES	0	0
AGRICULTURAL CLASSIFICATION	ALL TAXES	1,140,360	1,176,490
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:  
**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 13, 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) <span style="float: right;">September 10, 2024 5:05 PM</span>
School Board	1939 SE Federal Highway, Stuart, FL (772-219-1200) x30273 <span style="float: right;">September 17, 2024 5:05 PM</span>
Children Services Council	101 SE Central Parkway, 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. 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 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.

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