



**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**

**2025 REAL PROPERTY**

**Account #** 22523

**Parcel #** 05-38-41-019-000-00020-8  
**District** 5005 - DISTRICT FIVE MSTU  
**Situs** 881 SW BAY POINTE CIR

**Owners** APPERSON MICHAEL W  
 APPERSON CHRISTINA C  
 881 SW BAY POINTE CIR  
 PALM CITY, FL 34990-1757

**Legal Description**

BAY POINTE (PB 9 PG 50), ALL OF LOT 2 AND A PORTION OF LOT 1 TOGETHER WITH A PORTION OF LOT 37, BAY POINT ESTATES (PB 13 PG 50) AS FOLLOWS; BEGIN AT THE NORTHWESTERLY CORNER OF LOT 1, BAY POINTE, ALSO BEING THE EAST LINE OF LOT 37, BAY POINTE ESTATES, THENSE ALONG THE NORTHLINE OF LOT 1, BAY POINTE 25 FT TO THE EASTERLY LINE OF LOT 1, BAY POINTE, SW ALONG THE EASTERLY LINE 49.78 FT, NW ALONG THE NORTHERLY PROJECTION OF THE NORTHEASTERLY LINE OF



**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	3,529,896	9.9897	35,262.59	3,887,385	8.9406	34,755.55	9.9186	38,557.42
District Five MSTU (5005)	3,529,896	0.0735	259.45	3,887,385	0.0686	266.67	0.0671	260.84
School Board								
By:Local Board	3,825,950	2.6730	10,226.77	3,900,460	2.4425	9,526.87	2.6730	10,425.93
By:State Law	3,825,950	3.0770	11,772.45	3,900,460	2.8117	10,966.92	3.0540	11,912.00
Children's Services Council	3,529,896	0.3618	1,277.12	3,887,385	0.3254	1,264.96	0.4250	1,652.14
South Florida Water Mgmt. Dist.								
Basin Tax	3,529,896	0.1026	362.17	3,887,385	0.0961	373.58	0.1026	398.85
District Tax	3,529,896	0.0948	334.63	3,887,385	0.0889	345.59	0.0948	368.52
Everglades Const.	3,529,896	0.0327	115.43	3,887,385	0.0306	118.95	0.0327	127.12
Florida Inland Navigation Dist.	3,529,896	0.0288	101.66	3,887,385	0.0270	104.96	0.0288	111.96
<b>TOTAL</b>		<b>16.4339</b>	<b>59,712.27</b>		<b>14.8314</b>	<b>57,724.05</b>	<b>16.3966</b>	<b>63,814.78</b>



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	3,825,950	3,825,950	3,529,896
CURRENT YEAR	3,900,460	3,900,460	3,887,385

ASSESSMENT REDUCTIONS	APPLIES TO	PRIOR VALUE	CURRENT VALUE
SAVE OUR HOMES BENEFIT	ALL TAXES	0	0
NON-HOMESTEAD 10% CAP BENEFIT	NON-SCHOOL TAXES	296,054	13,075
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, 2025**, 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 08, 2025**

# 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 Road, Stuart, FL <span style="float: right;">September 10, 2025 5:05 PM</span>
School Board (772-219-1200) x30273	1939 SE Federal Highway 1, Stuart, FL <span style="float: right;">September 9, 2025 5:05 PM</span>
Children's Services Council (772-288-5758)	101 SE Central Parkway, Stuart, FL <span style="float: right;">September 8, 2025 5:10 PM</span>
South Florida Water Management District (561-686-8800)	S FI Water Mgt. District Auditorium, 3301 Gun Club Rd, West Palm Beach, FL <span style="float: right;">September 11, 2025 5:15 PM</span>
Florida Inland Navigation District (561-627-3386)	121 SW Flagler Avenue, Stuart, FL <span style="float: right;">September 4, 2025 5:15 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

### 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, 2025**.

### 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](http://www.pa.martin.fl.us)