



**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 #** 25481

**Parcel #** 08-38-41-027-002-02020-4  
**District** 3100 - STUART  
**Situs** 1858 SW PALM CITY RD , Unit UN 202

**Owners** SHIPLEY ERIC  
 SHIPLEY EVONE  
 1858 SW PALM CITY RD #202  
 STUART, FL 34994-7425

**Legal Description**

UNIT 202 CUTTY SARK OF WINDJAMMER CONDOMINIUM APARTMENTS A CONDOMINIUM ACCORDING TO THE DECLARATION OF CONDOMINIUM RECORDED IN OFFICIAL RECORDS BOOK 362 PAGE 2462 PUBLIC RECORDS MARTIN COUNTY FLORIDA AND ALL AMENDMENTS THERETO TOGETHER WITH AN UNDIVIDED INTEREST IN THE COMMON ELEMENTS



**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	60,019	6.5776	394.78	62,487	5.9159	369.67	6.5614	410.00
School Board								
By:Local Board	85,019	2.6730	227.25	88,209	2.4425	215.45	2.6730	235.78
By:State Law	85,019	3.0770	261.60	88,209	2.8117	248.02	3.0540	269.39
City of Stuart								
General Operations	60,019	5.0000	300.10	62,487	4.7014	293.78	5.0000	312.44
Voter Approved Debt	60,019	0.1324	7.95	62,487	0.1310	8.19	0.1310	8.19
Children's Services Council	60,019	0.3618	21.71	62,487	0.3254	20.33	0.4250	26.56
South Florida Water Mgmt. Dist.								
Basin Tax	60,019	0.1026	6.16	62,487	0.0961	6.01	0.1026	6.41
District Tax	60,019	0.0948	5.69	62,487	0.0889	5.56	0.0948	5.92
Everglades Const.	60,019	0.0327	1.96	62,487	0.0306	1.91	0.0327	2.04
Florida Inland Navigation Dist.	60,019	0.0288	1.73	62,487	0.0270	1.69	0.0288	1.80
<b>TOTAL</b>		<b>18.0807</b>	<b>1,228.93</b>		<b>16.5705</b>	<b>1,170.61</b>	<b>18.1033</b>	<b>1,278.53</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	336,040	110,019	110,019
CURRENT YEAR	306,400	113,209	113,209

ASSESSMENT REDUCTIONS	APPLIES TO	PRIOR VALUE	CURRENT VALUE
SAVE OUR HOMES BENEFIT	ALL TAXES	226,021	193,191
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	25,722
ADDITIONAL HOMESTEAD	NON-SCHOOL CITY TAXES	25,000	25,722
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](mailto: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](http://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 September 10, 2025 5:05 PM
School Board (772-219-1200) x30273	1939 SE Federal Highway 1, Stuart, FL September 9, 2025 5:05 PM
City of Stuart (772-288-5310)	121 SW Flagler Avenue, Stuart, FL September 8, 2025 5:15 PM
Children's Services Council (772-288-5758)	101 SE Central Parkway, Stuart, FL September 8, 2025 5:10 PM
South Florida Water Management District (561-686-8800)	S FI Water Mgt. District Auditorium, 3301 Gun Club Rd, West Palm Beach, FL September 11, 2025 5:15 PM
Florida Inland Navigation District (561-627-3386)	121 SW Flagler Avenue, Stuart, FL September 4, 2025 5:15 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, 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)