

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 #: 31098  
 Owners: EMERALD LAKES TOWNHOMES HOMEOWNERS ASSOCIATION

**2025 REAL PROPERTY**  
 Parcel #: 25-38-41-005-000-00001-5  
 Situs: UNASSIGNED  
 Legal Description  
 EMERALD LAKES PHASES II III & III A STREET (PRIVATE)

EMERALD LAKES TOWNHOMES  
 HOMEOWNERS ASSOCIATION INC  
 C/O ADVANTAGE PROPERTY  
 1111 SE FEDERAL HWY #100  
 STUART, FL 34994

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	0	9.9897	0.00	0	8.9406	0.00	9.9186	0.00			
District Four MSTU (9009)	0	0.0520	0.00	0	0.0485	0.00	0.0478	0.00			
School Board											
By:Local Board	0	2.6730	0.00	0	2.4425	0.00	2.6730	0.00			
By:State Law	0	3.0770	0.00	0	2.8117	0.00	3.0540	0.00			
Children's Services Council	0	0.3618	0.00	0	0.3254	0.00	0.4250	0.00			
South Florida Water Mgmt. Dist.											
Basin Tax	0	0.1026	0.00	0	0.0961	0.00	0.1026	0.00			
District Tax	0	0.0948	0.00	0	0.0889	0.00	0.0948	0.00			
Everglades Const.	0	0.0327	0.00	0	0.0306	0.00	0.0327	0.00			
Florida Inland Navigation Dist.	0	0.0288	0.00	0	0.0270	0.00	0.0288	0.00			
<b>TOTAL AD VALOREM PROPERTY TAXES</b>			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

SEE REVERSE SIDE FOR NON AD VALOREM ASSESSMENTS AND EXPLANATIONS OF THE COLUMNS ABOVE.

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:  
**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 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	Admin Center Commission Chambers, 2401 SE Monterey Road, Stuart, FL (772-463-2868) <span style="float: right;">September 10, 2025 5:05 PM</span>
School Board	1939 SE Federal Highway 1, Stuart, FL (772-219-1200) x30273 <span style="float: right;">September 9, 2025 5:05 PM</span>
Children's Services Council	101 SE Central Parkway, Stuart, FL (772-288-5758) <span style="float: right;">September 8, 2025 5:10 PM</span>
South Florida Water Management District	S FI Water Mgt. District Auditorium, 3301 Gun Club Rd, West Palm Beach, FL (561-686-8800) <span style="float: right;">September 11, 2025 5:15 PM</span>
Florida Inland Navigation District	121 SW Flagler Avenue, Stuart, FL (561-627-3386) <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

### 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, 2025.

### 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>