# 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 #** 72037

**Owners** SOUTH FLORIDA WATER MANAGEMENT DISTRICT
MARTIN COUNTY
3301 GUN CLUB RD
WEST PALM BEACH, FL 33416-3007

**Parcel #** 20-40-40-000-100-01301-2
**District** 3003 - DISTRICT THREE MSTU
**Situs** UNASSIGNED

**Legal Description**
PALM BEACH HEIGHTS JJ-784

## 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 | 877 | 9.9897 | 8.76 | 964 | 8.9406 | 8.62 | 9.9186 | 9.56 |
| District Three MSTU (3003) | 877 | 0.0404 | 0.04 | 964 | 0.0297 | 0.03 | 0.0404 | 0.04 |
| School Board | | | | | | | | |
| By:Local Board | 1,050 | 2.6730 | 2.82 | 1,310 | 2.4425 | 3.20 | 2.6730 | 3.51 |
| By:State Law | 1,050 | 3.0770 | 3.23 | 1,310 | 2.8117 | 3.68 | 3.0540 | 4.00 |
| Children's Services Council | 877 | 0.3618 | 0.32 | 964 | 0.3254 | 0.31 | 0.4250 | 0.41 |
| South Florida Water Mgmt. Dist. | | | | | | | | |
| Basin Tax | 877 | 0.1026 | 0.09 | 964 | 0.0961 | 0.09 | 0.1026 | 0.10 |
| District Tax | 877 | 0.0948 | 0.08 | 964 | 0.0889 | 0.09 | 0.0948 | 0.09 |
| Everglades Const. | 877 | 0.0327 | 0.03 | 964 | 0.0306 | 0.03 | 0.0327 | 0.03 |
| Florida Inland Navigation Dist. | 877 | 0.0288 | 0.03 | 964 | 0.0270 | 0.03 | 0.0288 | 0.03 |
| Special Assessment | | | | | | | | |
| Pal-Mar | .50 | 9.0000 | 4.50 | .50 | 9.0000 | 4.50 | 9.0000 | 4.50 |
| **TOTAL** | | **16.4008** | **19.90** | | **14.7925** | **20.58** | **16.3699** | **22.27** |

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 | 1,050 | 1,050 | 877 |
| CURRENT YEAR | 1,310 | 1,310 | 964 |

| ASSESSMENT REDUCTIONS | APPLIES TO | PRIOR VALUE | CURRENT VALUE |
|---|---|---|---|
| SAVE OUR HOMES BENEFIT | ALL TAXES | 0 | 0 |
| NON-HOMESTEAD 10% CAP BENEFIT | NON-SCHOOL TAXES | 173 | 346 |
| 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**

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