COLUMBIA COUNTY TAXING AUTHORITIES 135 NE HERNANDO AVE SUITE 238 LAKE CITY FL 32055

#### **RETURN SERVICE REQUESTED**

2023 REAL ESTATE PROPERTY

00-00-00-10947-000 SHEPPARD JESSIE M SHEPPARD WANDA F 159 SW HUMMINGBIRD GLN LAKE CITY FL 32024-4151

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## Notice of Proposed Property Taxes

#### DO NOT PAY THIS IS NOT A BILL

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 these Public Hearings is to receive opinions from the general public and to answer questions on the proposed tax changes and budget Prior to Taking Final Action. Each taxing authority may Amend or Alter its proposals at the hearing.

NE DIV: W1/2 BLOCK 36. ORB 931-1419,

Taxing District: 1		COLUMN 1*		COLUMN 2*		COLUMN 3*		
Taxing Authority		Tax Rate 2022	Your Property Taxes 2022	Tax Rate If No Budget Change is Adopted 2023	Your Property Taxes If No Budget Change is Adopted 2023	Tax Rate PROPOSED 2023	Your Property Taxes IF PROPOSED Budget is Adopted 2023	PUBLIC HEARING INFORMATION A public hearing on the proposed taxes and budget will be held on:
COUNTY		7.8150	624.22	7.1492	628.14	7.8150	686.63	SEPT 7, 2023 5:30pm SCHOOL BOARD ADMIN BLDG, 372 W DUVAL ST
CITY OF LAKE CIT	ΤΥ	4.9000	391.38	4.5742	401.89	4.9000	430.52	SEPT 11, 2023 6:00pm CITY COUNCIL CHAMBERS 205 N MARION AVE
SCHOOL - LOCAL	CHOOL - LOCAL		273.10	3.0104	283.70	3.2170	303.17	SEPT 12, 2023 5:55 pm SCHOOL BOARD ADM BLDG 372 W DUVAL ST
SCHOOL - STATE		2.2480	186.09	2.0513	193.31	2.2480	211.85	SEPT 12, 2023 5:55 pm SCHOOL BOARD ADM BLDG 372 W DUVAL ST
SUWANNEE RIVE	R WMD	0.3368	26.90	0.3113	27.35	0.3113	27.35	SEPT 12, 2023 5:05 pm SRWMD 9225 CO RD 49 https://www.mysuwanneeriver.com
LAKESHORE HOS	PITAL	0.0001	0.01	0.0001	0.01	0.0001	0.01	SEPT 11, 2023 5:15 pm LSHA 259 NE FRANKLIN ST SUITE 102
Total			1,501.70		1,534.40		1,659.53	
Taying Market Value		t Value		Assessed Value		Evenntions		Tavable Value

Taxing Districts	Market Value 2022 2023		Assessed Value 2022 2023		Exemptions 2022 2023		Taxable Value 2022 2023	
Districts	2022	2023	2022	2023	2022	2023	2022	2023
County	82,782	94,239	79,874	87,861	0	0	79,874	87,861
School	82,782	94,239	82,782	94,239	0	0	82,782	94,239
Municipal	82,782	94,239	79,874	87,861	0	0	79,874	87,861
Other	82,782	94,239	79,874	87,861	0	0	79,874	87,861

Assessment Reductions	Applicable to:	Value
10% Cap on Non-Homestead	Non School Taxes	6,378

Exemptions	Applicable to:	Value	

\* See reverse side for explanations.

<sup>\*</sup> If you feel the market value of your property is inaccurate or does not reflect fair market value or if you are entitled to an exemption that is not reflected above contact your county property appraiser at COURTHOUSE ANNEX RM 238 LAKE CITY FL 32055 386-758-1083

<sup>\*</sup> If the property appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE

September 8, 2023 Value Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE

<sup>\*</sup> Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, drainage, garbage, fire, lighting, water, sewer, or other government services and facilities which may be levied by your county, city, or any special district.

#### **EXPLANATIONS**

### Column 1 - "Tax Rate 2022" and "Your Property Taxes 2022"

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 2 – "Tax Rate IF NO Budget Change is Adopted 2023" and "Your Property Taxes IF NO Budget Change is Adopted 2023"

These columns show what your tax rate and taxes will be this year if each taxing authority does not change its property tax levy. These amounts are based on last year's budgets and your current assessment.

# Column 3 – "Tax Rate PROPOSED 2023" and "Your Property Taxes IF PROPOSED Budget is Adopted 2023"

These columns show what your tax rate and taxes will be this year under budget actually proposed by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between Columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

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).

**Market (Just) Value** – Market (also called "Just") value is the most probable sale price for your property in a competitive, open market involving a willing buyer and willing seller.

**Assessed Value** – Assessed value is the market value of your property minus any assessment reductions. The assessed value may be different for levies made by different taxing authorities.

**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.

**Exemptions** – 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).

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. Certain types of property, such as agricultural land, are valued on their current use rather than their market value.