

RETURN SERVICE REQUESTED

**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.

2023 REAL ESTATE PROPERTY

HX

28-3S-16-02372-398  
MCLAUGHLIN TIMOTHY E  
MCLAUGHLIN JOAN I  
618 NW EMERALD LAKES DR  
LAKE CITY FL 32055-5026

LOT 21 ARBOR GREENE AT EMERALD LAKES &  
LOTS 24 & 25 ARBOR GREENE AT EMERALD LAKES  
PHS 2 & LOT 98 EMERALD LAKES PHASE 3.



35  
7 - 22107



Taxing District: 2		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
COUNTY		7.8150	1,831.04	7.1492	1,736.02	7.8150	1,897.69
SCHOOL - LOCAL		3.2990	855.42	3.0104	806.27	3.2170	861.60
SCHOOL - STATE		2.2480	582.90	2.0513	549.39	2.2480	602.08
SUWANNEE RIVER WMD		0.3368	78.91	0.3113	75.59	0.3113	75.59
LAKESHORE HOSPITAL		0.0001	0.02	0.0001	0.02	0.0001	0.02
Total			3,348.29		3,167.29		3,436.98

PUBLIC HEARING INFORMATION  
A public hearing on the proposed taxes  
and budget will be held on:

SEPT 7, 2023 5:30pm SCHOOL BOARD  
ADMIN BLDG, 372 W DUVAL ST  
SEPT 12, 2023 5:55 pm SCHOOL BOARD  
ADM BLDG 372 W DUVAL ST  
SEPT 12, 2023 5:55 pm SCHOOL BOARD  
ADM BLDG 372 W DUVAL ST  
SEPT 12, 2023 5:05 pm SRWMD 9225 CO  
RD 49 <https://www.mysuwanneeriver.com>  
SEPT 11, 2023 5:15 pm LSHA 259 NE  
FRANKLIN ST SUITE 102

Taxing Districts	Market Value		Assessed Value		Exemptions		Taxable Value	
	2022	2023	2022	2023	2022	2023	2022	2023
County	381,417	430,812	284,298	292,827	50,000	50,000	234,298	242,827
School	381,417	430,812	284,298	292,827	25,000	25,000	259,298	267,827
Other	381,417	430,812	284,298	292,827	50,000	50,000	234,298	242,827

Assessment Reductions	Applicable to:	Value
Save Our Homes	All Taxes	137,985

Exemptions	Applicable to:	Value
First Homestead	All Taxes	25,000
Additional Homestead	Non School Taxes	25,000

\* See reverse side for explanations.

\* 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**

\* 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**

\* 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).

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**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.