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**NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS**

**DO NOT PAY – THIS IS NOT A BILL**

2023 **PROPOSED AD VALOREM TAXES**  
 REAL-ESTATE 8/18/2023

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 change and budget **PRIOR TO TAKING FINAL ACTION**. Each taxing authority may **AMEND OR ALTER** its proposals at the hearing.

**Taxing District:** LAST YEAR 30ZH THIS YEAR 30ZH  
**Legal Description:** THE EMERALD POINTE RV RESORT  
 PHASE ONE PB 34 PGS 87-90 LOT  
 54

**Physical Address:** 39603 AMETHYST WAY  
 ZEPHYRHILLS, FL 33540

**PARCEL IDENTIFICATION:** 24-26-21-0020-00000-0540

NAPIER KENNETH & PATRICIA ANN

2338 GIBBS RD

ROLL= R

GOSHEN, OH 45122-9557

274789

Taxing Authorities							
	Column 1*		Column 2*		Column 3*		A Public Hearing On the Proposed Taxes and Budget Will Be Held:
Taxing Authority	Last Year's Actual Tax Rate (Millage)	Your Property Taxes Last Year	Your Tax Rate This Year IF NO Budget Change is Adopted (Millage)	Your Taxes This Year IF NO Budget Change is Adopted	This Year's PROPOSED Tax Rate (Millage)	Your Taxes This Year IF PROPOSED Budget is Adopted	
<b>County</b>	7.60760	431.43	6.90100	430.48	7.60760	474.56	9/5/23 5:15PM HISTORIC C'HSE 37918 MERIDIAN AVE DADE CITY 727-847-8980 SAME TIME AND LOCATION AS COUNTY
MS FIRE	1.80360	102.28	1.63430	101.95	2.30000	143.47	
<b>Public Schools</b>							SET BY STATE LAW 9/11/23 6:00PM BOARD MEETING ROOM 7205 LAND O'LAKES BLVD 813-794-2268
By State Law	4.01600	278.15	2.91930	245.64	3.20100	269.34	
By Local Board	1.50000	103.89	2.00810	168.97	3.24800	273.30	
<b>Municipality</b>							9/12/23 6 PM CITY HALL 5335 8TH STREET 813-780-0000
ZEPHYRHILLS	6.25000	354.44	5.67680	354.12	6.25000	389.88	
<b>Water Management</b>							9/12/23 5:01PM 7601 US HWY 301 TAMPA FL 33637 352-796-7211
	0.22600	12.82	0.20430	12.74	0.20430	12.74	
<b>Independent Districts</b>							9/6/23 5:01PM MOSQUITO CTRL, 2308 MARATHON RD, ODESSA FL 727-376-4568
	0.25450	14.43	0.23060	14.38	0.25450	15.88	
<b>Voted Debt Payment</b>							SAME TIME AND LOCATION AS COUNTY
JAIL BOND 19	0.03360	1.91	0.02930	1.83	0.02930	1.83	
FIRE RESC BOND 19	0.02680	1.52	0.02340	1.46	0.02340	1.46	
PARKS BOND 19	0.01260	0.71	0.01090	0.68	0.01090	0.68	
LIBRARIES BOND 19	0.01230	0.70	0.01070	0.67	0.01070	0.67	
FIRE RESC BOND 20	0.05570	3.16	0.05260	3.28	0.05260	3.28	
LIBRARIES BOND 21	0.01000	0.57	0.00980	0.61	0.00980	0.61	
JAIL BOND 21	0.11940	6.77	0.12280	7.66	0.12280	7.66	
PARKS BOND 22	0.01030	0.58	0.01220	0.76	0.01220	0.76	
<b>Total Property Taxes</b>	21.93840	1313.36	19.84610	1345.23	23.33710	1596.12	

\* SEE REVERSE SIDE FOR EXPLANATION

	Last Year	This Year
<b>Just Value</b>	69,260	84,143

**YOUR VALUE AS OF JANUARY 1ST**

	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
<b>County</b>	56,710	62,380	0	0	56,710	62,380
<b>School</b>	69,260	84,143	0	0	69,260	84,143
<b>Voted Debt (School)</b>	0	0	0	0	0	0
<b>Municipality</b>	56,710	62,380	0	0	56,710	62,380
<b>Independent &amp; Water Management Districts</b>	56,710	62,380	0	0	56,710	62,380



**Mike Wells**  
**Property Appraiser**  
 Proudly Serving Pasco County, Florida

If you feel the just value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption or classification that is not reflected, contact our office at: **14236 6th Street, Ste. 101, Dade City, FL 33523.**

**(352) 521-4433 (813) 929-2780**  
**(727) 847-8151**

Or you may visit our website at:  
**www.pascopa.com**

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 with our office and must be filed **ON OR BEFORE:** 9/12/2023

**NOTICE OF PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS**

LEVYING AUTHORITY	PURPOSE OF ASSESSMENT AND / OR MEETING TIMES	UNITS	RATE	ASSESSMENT
COUNTY SOLID WASTE	9/5/23 9AM HIST C'HSE DC 727-847-8123			100.00

** 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, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.	NON-AD VALOREM TOTAL	100.00
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Assessment Reductions	Applicable to:	Values
Save Our Homes	All Taxes	0
10% Cap on Non-homestead	Non-School Taxes	21,763
Agricultural Classification	All Taxes	0
Other		0
Exemptions	Applicable to:	
First Homestead Exemption	All Taxes	0
Additional Homestead Exemption	Non-School Taxes	0
Additional Exemptions	All Taxes	0
Other		0

Exemptions that apply to your property are listed in this section along with their 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 may also vary for the same taxing authority, depending on the levy (e.g., operating millage vs. debt service millage).

## **EXPLANATIONS**

### **TAXING AUTHORITIES**

#### **\*COLUMN 1 – “LAST YEAR’S ACTUAL TAX RATE” AND “YOUR PROPERTY TAXES LAST 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 2 – “YOUR TAX RATE THIS YEAR IF NO BUDGET CHANGE IS ADOPTED” AND “YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED”**

These columns show what your tax rate and your 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 – “THIS YEAR’S PROPOSED TAX RATE” AND “YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED”**

These columns show what your tax rate and taxes will be this year under the 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.)

#### **\*\*Non-Ad Valorem Assessments**

Non-ad valorem assessments are placed on this notice at the request of the respective local governing boards. Your tax collector will be including them on the November tax notice. For details on particular non-ad valorem assessments, contact the levying local governing board.

### **PROPERTY APPRAISER**

#### **Market Value**

Market or Just Value is the most probable sale price for your property in a competitive, open market as of January 1. It is based on a willing buyer and a willing seller, after proper consideration of all eight factors in section F.S. 193.011.

#### **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 tax authorities.

#### **Assessment Reductions**

Properties can receive an assessment reduction for a number of reasons. Some of the common reasons are below:

- There are limits on how much the assessment of your property can increase each year. Examples: Save Our Homes program and the limitation for non-homestead property.
- Certain types of property are valued on their current use rather than their market value. Examples: agricultural land and land used for conservation.
- Some reductions lower the assessed value only for levies of certain taxing authorities.

If your assessed value is lower than your market value because limits on increases apply to your property or because your property is valued based on its current use, the amount of the difference and reason for the difference are listed in the box titled, “Assessment Reductions”.

#### **Exemptions**

Specific dollar or percentage reductions in value based on certain qualifications of the property owner. The primary example is the homestead 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 and discounts.

**For details on Independent Special Districts and voter-approved debt contact the  
Tax Collector at: (352) 521-4360; (727) 847-8165; (813) 235-6020**