

**Lake County Taxing Authority**  
**320 W. Main St., Suite A**  
**Tavares FL 32778-3831**

REAL ESTATE  
 17124 CERCIS LOOP  
 26-22-26-0209-000-47800  
 JOHN'S LAKE LANDING PHASE 6 PB 76 PG 9-1 4 LOT 478 ORB 6066 PG  
 2181

AK NUMBER 3928850X  
 RIVERA PHILLIP E & JENELYN  
 17124 CERCIS LOOP  
 CLERMONT FL 34711-8334



72  
 8 - 24528



**2023**  
 NOTICE OF PROPOSED  
 PROPERTY TAXES  
 AND  
 PROPOSED OR ADOPTED  
 NON-AD VALOREM ASSESSMENTS

**DO NOT PAY**  
**THIS IS NOT A BILL**

\*SEE REVERSE SIDE FOR NON-AD VALOREM ASSESSMENTS  
 AND EXPLANATIONS OF THE COLUMNS BELOW.

For more information concerning this notice,  
 please visit our website at [www.lcpafl.org](http://www.lcpafl.org).

TAXING AUTHORITY TAX INFORMATION								
TAXING AUTHORITY 0003	PRIOR 2022 TAXABLE VALUE	YOUR FINAL TAX RATE AND TAXES LAST YEAR		CURRENT 2023 TAXABLE VALUE	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	COLUMN 2 RATE		COLUMN 3 TAXES	COLUMN 4	COLUMN 5 RATE	COLUMN 6 TAXES
Lake County BCC General Fund	49,950	5.0364	251.57	466,087	4.6102	2,148.75	5.0364	2,347.40
MSTU Ambulance	49,950	0.4629	23.12	466,087	0.4237	197.48	0.4629	215.75
MSTU Fire	49,950	0.5138	25.66	466,087	0.4696	218.87	0.5138	239.48
Public Schools								
By State Law	49,950	3.2500	162.34	491,087	2.9296	1,438.69	3.2080	1,575.41
By Local Board	49,950	2.9980	149.75	491,087	2.7024	1,327.11	2.9980	1,472.28
MSTU Stormwater	49,950	0.4957	24.76	466,087	0.4513	210.35	0.4957	231.04
Water Management District								
St Johns Water Mgt	49,950	0.1974	9.86	466,087	0.1793	83.57	0.1793	83.57
Voter Approved Debt Payments								
Lake County BCC	49,950	0.0918	4.59	466,087	0.0918	42.79	0.0918	42.79
Independent Special Districts								
Lake Co Water Auth	49,950	0.3083	15.40	466,087	0.2824	131.62	0.3083	143.69
<b>TOTAL AD VALOREM PROPERTY TAXES</b>			<b>667.05</b>			<b>5,799.23</b>		<b>6,351.41</b>

PROPERTY APPRAISER VALUE INFORMATION			
	MARKET VALUE	ASSESSED VALUE APPLIES TO SCHOOL MILLAGE	ASSESSED VALUE APPLIES TO NON-SCHOOL MILLAGE
PRIOR YEAR 2022	49,950	49,950	49,950
CURRENT YEAR 2023	516,087	516,087	516,087

ASSESSMENT REDUCTIONS	APPLIES TO	PRIOR VALUE 2022	CURRENT VALUE 2023
SAVE OUR HOMES	ALL TAXES	0	0
NON-HOMESTEAD 10% CAP	NON-SCHOOL TAXES	0	0
AGRICULTURAL CLASSIFICATION	ALL TAXES	0	0
OTHER	ALL TAXES	0	0
EXEMPTIONS	APPLIES TO	PRIOR VALUE 2022	CURRENT VALUE 2023
First Homestead	All Taxes	0	25,000
Additional Homestead	Non-School Taxes	0	25,000

If you feel the market value of the property is inaccurate or does not reflect fair market value as of January 1, 2023 or if you are entitled to an exemption or classification that is not reflected, please contact the

**Lake County Property Appraiser's Office at:**  
**320 W. Main St., Suite A Tavares, FL 32778-3831**  
**(352) 253-2150**

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 from the County Property Appraiser at [www.lcpafl.org](http://www.lcpafl.org) and must be filed on or before:

**5:00 PM SEPTEMBER 11, 2023**

# Lake 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 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 AUTHORITY HEARING INFORMATION

TAXING AUTHORITY	PUBLIC HEARING DATE, LOCATION AND TIME
BCC General Fund	September 12, 2023 at 5:05 PM BCC Chambers, 315 W Main St, Tavares FL 32778
MSTU Ambulance	September 12, 2023 at 5:05 PM BCC Chambers, 315 W Main St, Tavares FL 32778
MSTU Fire	September 12, 2023 at 5:05 PM BCC Chambers, 315 W Main St, Tavares FL 32778
By State Law	September 11, 2023 at 5:05 PM BCC Chambers, 315 W Main St, Tavares FL 32778
By Local Board	September 11, 2023 at 5:05 PM BCC Chambers, 315 W Main St, Tavares FL 32778
MSTU Stormwater	September 12, 2023 at 5:05 PM BCC Chambers, 315 W Main St, Tavares FL 32778
St Johns Water Mgt	September 12, 2023 at 5:05 PM Hwy 100 West, 4049 Reid St, Palatka FL 32177
Lake County BCC	September 12, 2023 at 5:05 PM BCC Chambers, 315 W Main St, Tavares FL 32778
Lake Co Water Auth	September 13, 2023 at 5:05 PM BCC Chambers, 315 W Main St, Tavares FL 32778

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: 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 boards.

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

LEVYING AUTHORITY	PURPOSE OF ASSESSMENT			UNITS	RATE	ASSESSMENT
	HEARING DATE, TIME, LOCATION, CONTACT					
Lake County	Fire Residential	Sept 12, 9:00 AM	BCC Chambers (352)343-9458	1.00	225.00	225.00
Lake County	Solid Waste Collection & Disposal	Sept 12, 9:00 AM	BCC Chambers (352)343-3776	1.00	345.00	345.00
<b>TOTAL ASSESSMENTS</b>						570.00

## EXPLANATION OF 'TAXING AUTHORITY TAX INFORMATION' SECTION

### COLUMN 1 - "PRIOR 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 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 4 - "CURRENT 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, 2023.

### COLUMNS 5 & 6 - "YOUR TAX RATE AND TAXES IF NO BUDGET CHANGE IS MADE"

These columns show what your tax rate and taxes will be IF EACH TAXING AUTHORITY MAKES NO CHANGE TO 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 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 (JUST) VALUE:** The most probable sale price for a property in a competitive, open market involving a willing buyer and a 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 assessed value may be different for School versus Non-School taxing authorities and for the purpose of calculating tax levies.

**ASSESSMENT REDUCTION:** 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 assessed value minus the value of your exemptions.