

**Owner Name**  
**Owner Address**  
**Owner City, State**

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.

Legal Description of Property:

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

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

Taxing Authority	Your Property Taxes Last Year	Last Year's Adjusted Tax Rate (Millage)	Your Taxes this Year if No Budget Change Is Adopted	Tax Rate this Year if Proposed Budget Is Adopted (Millage)	Your Taxes this Year if Proposed Budget Change Is Adopted	A Public Hearing on the Proposed Taxes and Budget Will Be Held:
County						Date, Time, Location
Public Schools: By State Law By Local Board						
Municipality						
Water Management						
Independent Districts						
Voted Levies For Debt Service						
Total Property Taxes						
	Column 1*		Column 2*		Column 3*	

**\*SEE REVERSE SIDE FOR EXPLANATION**

**NON-AD VALOREM ASSESSMENTS**

Levying Authority	Purpose of Assessment	Units	Rate	Assessment
Total Non-Ad Valorem Assessment				

Reverse of Page 1:

## EXPLANATION

**\*Column 1—“YOUR PROPERTY TAXES LAST YEAR”**

This column shows the 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 TAXES IF NO BUDGET CHANGE IS ADOPTED”**

This column shows what 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—“YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED”**

This column shows what your 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.

**If the Notice does not include all of the non-ad valorem assessments that will be included on the tax bill, the following statement must be on the bottom of the first page in bold, conspicuous print:**

**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.**

**PROPERTY VALUATION**

	Last Year	This Year
<b>Market Value</b>		

Taxing Authority*	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County						
Public Schools By State Law By Local Law						
Municipality						
Water Management						
Independent Districts						
Voted Levies for Debt Service						

Assessment Reductions	Applies to	Value
*List each assessment reduction applicable to property.		

Exemptions	Applies to	Value
*List each exemption applicable to property.		

If you feel that the market 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 above, contact your county property appraiser at \_\_\_\_\_ (phone number) or \_\_\_\_\_ (location).

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 \_\_\_\_\_ (date).

**Market Value:**

Market (also called “just”) value is the most probable sale price for your property in a competitive, open market. It is based on a willing buyer and a 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.

**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. The Save Our Homes program and the limitation for non-homestead property are examples.

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

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 third box on page 2.

**Exemptions:**

Exemptions are specific dollar or percentage amounts that reduce assessed value. These are usually based on characteristics of the 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 and discounts.