

NOTICE OF **PROPOSED** PROPERTY TAXES
SEMINOLE COUNTY TAXING AUTHORITIES
2023 REAL ESTATE

DO NOT PAY
THIS IS NOT A BILL

**** Petitions must be filed on or before September 15, 2023 ****

August 14, 2023



1 - 75846
27-21-31-5CC-0C00-0130 01 X



CHEUNG, CHI Y & LEE-CHEUNG, CHRISTINE M
2995 LOWERY DR
OVIEDO, FL 32765-9071

1 of 1

PROPERTY ADDRESS:

2995 LOWERY DR
OVIEDO, FL 32765

LEGAL DESC:

LOT 13 & N 1/2 OF LOT 14
BLK C
SEMINOLE TERRACE REPLAT
PB 11 PG 29

TAXING AUTHORITY TAX INFORMATION

TAXING AUTHORITY	PRIOR (2022) TAXABLE VALUE	YOUR FINAL TAX RATE AND TAXES LAST YEAR (2022)		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	COLUMN 7 RATE	COLUMN 8 TAXES
COUNTY	164,499	4.8751	801.95	377,299	4.4551	1,680.90	4.8751	1,839.37
PUBLIC SCHOOLS: BY STATE LAW	189,499	3.2120	608.67	402,299	2.9387	1,182.24	3.1300	1,259.20
BY LOCAL BOARD	189,499	2.2480	425.99	402,299	2.0567	827.41	2.2480	904.37
ROAD	164,499	.1107	18.21	377,299	.1017	38.37	.1107	41.77
FIRE	164,499	2.7649	454.82	377,299	2.5289	954.15	2.7649	1,043.19
WATER MANAGEMENT DISTRICT	164,499	.1974	32.47	377,299	.1793	67.65	.1793	67.65
TOTAL AD-VALOREM PROPERTY TAXES			2,342.11			4,750.72		5,155.55

PROPERTY APPRAISER VALUE INFORMATION - AS OF JANUARY 1

	MARKET VALUE	ASSESSED VALUE APPLIES TO SCHOOL MILLAGE	ASSESSED VALUE APPLIES TO NON-SCHOOL MILLAGE
PRIOR YEAR (2022)	387,914	214,499	214,499
CURRENT YEAR (2023)	427,299	427,299	427,299

APPLIED ASSESSMENT REDUCTION	APPLIES TO	PRIOR VALUE (2022)	CURRENT VALUE (2023)
SAVE OUR HOMES BENEFIT	ALL TAXES	173,415	0
NON-HOMESTEAD 10% CAP BENEFIT	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	25,000	25,000
ADDITIONAL HOMESTEAD	NON-SCHOOL COUNTY TAXES	25,000	25,000
ADDITIONAL HOMESTEAD	NON-SCHOOL CITY TAXES	0	0
LIMITED INCOME SENIOR	COUNTY OPERATING TAXES	0	0
LIMITED INCOME SENIOR	CITY OPERATING TAXES	0	0
OTHER	ALL TAXES	0	0
OTHER	CITY OPERATING TAXES	0	0

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 Seminole County Property Appraiser's Office at:

1101 E First Street, Sanford, FL
Customer Service (407) 665-7506

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 online at <http://www.scpafl.org>.

**** Petitions must be filed on or before
September 15, 2023 ****

SEE REVERSE FOR TAXING AUTHORITY HEARING INFORMATION AND EXPLANATIONS OF THE COLUMNS ABOVE.

Seminole 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 the **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					
COUNTY	SEMINOLE COUNTY BOCC CHAMBERS, 1101 E 1ST STREET, SANFORD, FL 32771	09/12/2023	05:30 PM	(407) 665-7176	www.seminolecountyfl.gov	
PUBLIC SCHOOLS: BY STATE LAW	400 EAST LAKE MARY BLVD, SANFORD, FL 32773	09/05/2023	05:05 PM	(407) 320-0052	www.scps.k12.fl.us	
BY LOCAL BOARD	400 EAST LAKE MARY BLVD, SANFORD, FL 32773	09/05/2023	05:05 PM	(407) 320-0052	www.scps.k12.fl.us	
ROAD	SEMINOLE COUNTY BOCC CHAMBERS, 1101 E 1ST STREET, SANFORD, FL 32771	09/12/2023	05:30 PM	(407) 665-7176	www.seminolecountyfl.gov	
FIRE	SEMINOLE COUNTY BOCC CHAMBERS, 1101 E 1ST STREET, SANFORD, FL 32771	09/12/2023	05:30 PM	(407) 665-7176	www.seminolecountyfl.gov	
WATER MANAGEMENT DISTRICT	ST JOHNS RIVER WATER MGMT DISTRICT, 4049 REID STREET, PALATKA, FL 32177	09/12/2023	05:05 PM	(386) 329-4500	www.sjrwmd.com	

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: 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.)

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 DOES NOT CHANGE 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 will be different for School versus Non-School taxing authorities and for the purpose of calculating tax levies.

APPLIED 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 the assessed value minus the value of your exemptions.

For more information concerning this Notice of Proposed Property Taxes please visit our website at www.scpafl.org.