

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
237,900	248,625

Market value in Florida is also known as “just value” as provided by the constitution and described in state law. It is the amount a purchaser willing but not obliged to buy would pay to one willing but not obliged to sell, after proper consideration of all eight factors in section 193.011, F.S. Properties are valued as of January 1.

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or you are entitled to an exemption or classification that is not reflected on this notice, **contact your County Property Appraiser at the numbers listed on the included insert.**

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's office. Your petition must be filed with the Clerk of Value Adjustment Board on or before **5:00 PM September 14, 2026** at 301 N Olive Ave, West Palm Beach, FL 33401.

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	117,422	129,164	0	0	117,422	129,164
County Debt	117,422	129,164	0	0	117,422	129,164
County Dependent Dists	117,422	129,164	0	0	117,422	129,164
Public Schools	237,900	248,625	0	0	237,900	248,625
Independent Special Dists	117,422	129,164	0	0	117,422	129,164

Assessed Value is the market value minus any assessment reductions.

Exemptions are specific dollar or percentage amounts that reduce your assessed value.

Taxable Value is the value used to calculate the tax due on your property (Assessed Value minus Exemptions).



Assessment Reductions	Applies To	Value
Non-Homestead Assessment Cap - 10 percent	Non-School Taxing Authorities	119,461

Properties can receive an assessment reduction for a number of reasons including the Save our Homes Benefit and the 10 % non-homestead property limitation.

Exemptions Applied	Applies To	Exempt Value

Any exemption that impacts your property is listed in this section along with its corresponding exempt 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 exempt value may also vary for the same taxing authority, depending on the levy (i.e. operating millage vs debt service millage).

* Due to the passage of Amendment 5 in 2024, the amount of the additional homestead exemption will increase with the rate of inflation.

Visit the Palm Beach County Property Appraiser's website for more information: www.pbcpao.gov

DENARO FRANK V TRUST
DENARO FRANK V TR
3 PINECONE LN
COMMACK NY 11725-4705

00-41-41-03-00-000-1550 00141



Real Estate Parcel ID: 00-41-41-03-00-000-1550				DO NOT PAY THIS IS NOT A BILL			The taxing authorities, which levy 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: 3-41-41, W 1/2 OF S 1/4 OF SW 1/4 OF NE 1/4 (LESS TH PT LYG S OF N LI OF 50 FT CNL R/W)										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpao.gov for public hearing updates
Taxing Authority	Your Property Taxes Last Year			Your Property Taxes This Year if no budget change is made			Your Property Taxes This Year if proposed budget change is made			A public hearing on the proposed taxes and budget will be held at the locations and dates below.
*Dependent Special Districts	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	
COUNTY										
County Operating	117,422	4.5000	528.40	129,164	4.2678	551.25	129,164	4.5000	581.24	9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	117,422	.0330	3.87	129,164	.0210	2.71	129,164	.0210	2.71	
* Fire/Rescue	117,422	3.4581	406.06	129,164	3.2856	424.38	129,164	3.4581	446.66	
* Library Operating	117,422	.5491	64.48	129,164	.5213	67.33	129,164	.5491	70.92	
* Library Debt	117,422	.0000	.00	129,164	.0000	.00	129,164	.0000	.00	
PUBLIC SCHOOLS										
By State Law	237,900	3.0730	731.07	248,625	2.9449	732.18	248,625	3.0390	755.57	9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	237,900	3.2480	772.70	248,625	3.1126	773.87	248,625	3.2480	807.53	
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	117,422	.1026	12.05	129,164	.0977	12.62	129,164	.1026	13.25	9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	117,422	.0948	11.13	129,164	.0906	11.70	129,164	.0948	12.24	
Everglades Construction	117,422	.0327	3.84	129,164	.0312	4.03	129,164	.0327	4.22	
FL Inland Navigation District	117,422	.0270	3.17	129,164	.0257	3.32	129,164	.0270	3.49	
Children's Services Council	117,422	.4908	57.63	129,164	.4642	59.96	129,164	.4908	63.39	9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957 9/10 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntnBch FL33426
Health Care District	117,422	.6561	77.04	129,164	.6205	80.15	129,164	.6561	84.74	9/16 5:15 PM (561) 659-1270
Jupiter Inlet District	117,422	.0722	8.48	129,164	.0681	8.80	129,164	.0722	9.33	1515 N Flagler Dr Ste 101 WPB 33401 9/17 7:00 PM (561)746-2223 400 N Delaware Blvd Jupiter 33458
Total Millage Rate & Tax Amount		16.3374	2,679.92		15.5512	2,732.30		16.2914	2,855.29	** SEE BELOW FOR EXPLANATION
** EXPLANATION OF TAX NOTICE										
COLUMN 1 "YOUR PROPERTY TAXES LAST YEAR"			COLUMN 2 "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"				COLUMN 3 "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"			
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.			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.				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 above. 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.			
NON-AD VALOREM ASSESSMENT										
LEVYING AUTHORITY	PURPOSE OF ASSESSMENT			UNITS	RATE	ASSESSMENT	CONTACT NUMBER			
SOUTH INDIAN RIVER WCD UNIT 2	INFRASTRUCTURE MAINTENANCE			1	755.00	755.00	(561) 747-0550			
Total Non-Ad Valorem Assessment						755.00				
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.										
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 in the November tax bill. For details on particular Non-Ad Valorem assessments, contact the levying authority shown in the Non-Ad Valorem Assessment section on this page.										