

Market Value

Last Year (2024)	This Year (2025)
250,000	250,000

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 15, 2025** 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	207,636	228,400	0	0	207,636	228,400
County Debt	207,636	228,400	0	0	207,636	228,400
County Dependent Dists	207,636	228,400	0	0	207,636	228,400
Public Schools	250,000	250,000	0	0	250,000	250,000
Independent Special Dists	207,636	228,400	0	0	207,636	228,400

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	21,600

[illegible]

* 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

00-42-44-02-34-000-1520 00363

KONG QINGYOU & LIU TONG

LIU TONG

5 BEL CANTO CRESCENT

RICHMOND HILL ON

L4E 4G5 CANADA



Real Estate Parcel ID: 00-42-44-02-34-000-1520				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: PIPERS CAY CONDOMINIUM UNIT 152										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpar.org 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	207,636	4.5000	934.36	228,400	4.2413	968.71	228,400	4.5000	1,027.80	9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	207,636	.0396	8.22	228,400	.0330	7.54	228,400	.0330	7.54	
* Fire/Rescue	207,636	3.4581	718.03	228,400	3.2554	743.53	228,400	3.4581	789.83	
* Library Operating	207,636	.5491	114.01	228,400	.5164	117.95	228,400	.5491	125.41	
* Library Debt	207,636	.0098	2.03	228,400	.0000	.00	228,400	.0000	.00	
PUBLIC SCHOOLS										
By State Law	250,000	3.0660	766.50	250,000	2.9497	737.43	250,000	3.0730	768.25	9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	250,000	3.2480	812.00	250,000	3.1248	781.20	250,000	3.2480	812.00	
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	207,636	.1026	21.30	228,400	.0961	21.95	228,400	.1026	23.43	9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	207,636	.0948	19.68	228,400	.0889	20.30	228,400	.0948	21.65	
Everglades Construction	207,636	.0327	6.79	228,400	.0306	6.99	228,400	.0327	7.47	
FL Inland Navigation District	207,636	.0288	5.98	228,400	.0270	6.17	228,400	.0288	6.58	9/04 5:15 PM (561) 627-3386 121 SW Flagler Ave Stuart FL 34994 9/15 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntrnBch FL33426 9/17 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Children's Services Council	207,636	.4908	101.91	228,400	.4611	105.32	228,400	.4908	112.10	
Health Care District	207,636	.6561	136.23	228,400	.6164	140.79	228,400	.6561	149.85	
Total Millage Rate & Tax Amount		16.2764	3,647.04		15.4407	3,657.88		16.2670	3,851.91	** 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			
LAKE WORTH DRAINAGE DISTRICT SOLID WASTE AUTHORITY OF PBC	FLOOD PROTECTION/WATER SUPPLY			1	48.50	48.50	(561) 498-5363			
	GARBAGE SERVICES			1	415.00	415.00	(561) 697-2700			
Total Non-Ad Valorem Assessment						463.50				
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.										