

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
775,603	789,677

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	775,603	789,677	0	0	775,603	789,677
County Debt	775,603	789,677	0	0	775,603	789,677
County Dependent Dists	775,603	789,677	0	0	775,603	789,677
Public Schools	775,603	789,677	0	0	775,603	789,677
Independent Special Dists	775,603	789,677	0	0	775,603	789,677

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

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.pbcpa.gov

00-42-45-32-02-000-3640 00365

GUTIERREZ MIGUEL & MARIA DE LA CRUZ TRU
GUTIERREZ MIGUEL TR
15299 WILDWOOD CIR
WESTLAKE FL 33470-5441



Real Estate Parcel ID: 00-42-45-32-02-000-3640				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.				
				COLUMN 2			COLUMN 3			See www.pbcpar.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				775,603 4.5000 3,490.21			789,677 4.2678 3,370.18			789,677 4.5000 3,553.55	9/03 5:05 PM (561) 355-3996
County Debt				775,603 .0330 25.59			789,677 .0210 16.58			789,677 .0210 16.58	301 N Olive Ave 6th Fl WPB 33401
* Fire/Rescue				775,603 3.4581 2,682.11			789,677 3.2856 2,594.56			789,677 3.4581 2,730.78	
* Library Operating				775,603 .5491 425.88			789,677 .5213 411.66			789,677 .5491 433.61	
* Library Debt				775,603 .0000 .00			789,677 .0000 .00			789,677 .0000 .00	
PUBLIC SCHOOLS											
By State Law				775,603 3.0730 2,383.43			789,677 2.9449 2,325.52			789,677 3.0390 2,399.83	9/9 5:05 PM (561) 434-8837
By Local Board				775,603 3.2480 2,519.16			789,677 3.1126 2,457.95			789,677 3.2480 2,564.87	3300 Forest Hill Blvd WPB 33406
MUNICIPALITY											
INDEPENDENT SPECIAL DISTRICTS											
So. Fla. Water Mgmt. Basin				775,603 .1026 79.58			789,677 .0977 77.15			789,677 .1026 81.02	9/10 5:15 PM (561) 686-8800
So. Fla. Water Mgmt. Dist.				775,603 .0948 73.53			789,677 .0906 71.54			789,677 .0948 74.86	3301 Gun Club Rd Bldg WPB 33406
Everglades Construction				775,603 .0327 25.36			789,677 .0312 24.64			789,677 .0327 25.82	
FL Inland Navigation District				775,603 .0270 20.94			789,677 .0257 20.29			789,677 .0270 21.32	
Children's Services Council				775,603 .4908 380.67			789,677 .4642 366.57			789,677 .4908 387.57	9/10 5:05 PM (561) 627-3386
Health Care District				775,603 .6561 508.87			789,677 .6205 489.99			789,677 .6561 518.11	1912 NE Jen Bch Blvd Jen Bch 34957
											9/10 5:01 PM (561) 740-7000
											2300 High Ridge Rd ByntnBch FL33426
											9/16 5:15 PM (561) 659-1270
											1515 N Flagler Dr Ste 101 WPB 33401
Total Millage Rate & Tax Amount				16.2652 12,615.33			15.4831 12,226.63			16.2192 12,807.92	** 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		FLOOD PROTECTION/WATER SUPPLY		1		48.50		48.50		(561) 498-5363	
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES		1		527.00		527.00		(561) 697-2700	
Total Non-Ad Valorem Assessment								575.50			
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.											