# PIROZZO PAUL 39 GRENELEFE RD BOYNTON BEACH FL 33437-6001

# Market Value

Last Year ( 2024 ) This Year ( 2025 )
461.180 435.869

00-42-45-35-22-000-1590 00355

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.

**VALUE INFORMATION** 

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 15, 2025 at 301 N Olive Ave, West Palm Beach, FL 33401.

Taxing Authority	Assessed Value		Exem	ptions	Taxable Value		
	Last Year	This Year	Last Year	This Year	Last Year	This Year	
County Operating	461,180	435,869	0	0	461,180	435,869	
County Debt	461,180	435,869	0	0	461,180	435,869	
County Dependent Dists	461,180	435,869	0	0	461,180	435,869	
Public Schools	461,180	435,869	0	0	461,180	435,869	
Independent Special Dists	461,180	435,869	0	0	461,180	435,869	

**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.



## 2025 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

Real Estate Parcel ID: 00-42-45-35-22-000-1590 Legal Description: LESTER PUD PL 3

LT 159

# **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 1		COLUMN 2		COLUMN 3			See www.pbcpao.gov for public hearing updates		
Taxing Authority *Dependent Special Districts	Your Prop	erty Taxe	s Last Year		erty Taxe	s This Year 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.
	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	neid at the locations and dates below.
COUNTY										
County Operating	461,180		2,075.31	435,869	4.2413	1,848.65	435,869		1,961.41	9/09 5:05 PM (561) 355-3996
County Debt	461,180	.0396	18.26	435,869	.0330	14.38	435,869			
* Fire/Rescue	461,180	3.4581	1,594.81	435,869	3.2554	1,418.93	435,869		1,507.28	
* Library Operating	461,180		253.23	435,869	.5164	225.08	435,869		239.34	
* Library Debt	461,180	.0098	4.52	435,869	.0000	.00	435,869	.0000	.00	
PUBLIC SCHOOLS										
By State Law	461,180		1,413.98	435,869	2.9497	1,285.68	435,869	3.0730	1,339.43	9/10 5:05 PM (561) 434-8837
By Local Board	461,180	3.2480	1,497.91	435,869	3.1248	1,362.00	435,869	3.2480	1,415.70	3300 Forest Hill Blvd WPB 33406
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	461,180	.1026	47.32	435.869	.0961	41.89	435.869	.1026	44.72	9/11 5:15 PM (561) 686-8800
So. Fla. Water Mgmt. Dist.	461,180		43.72	435,869	.0889	38.75	435,869			
Everglades Construction	461,180		15.08		.0306	13.34	435,869		14.25	
			13.28	435,869	.0270	11.77	435,869			
FL Inland Navigation District	461,180	.0200	13.20	430,009	.0270	11.77	430,009	.0200	12.55	
Children's Services Council	464 400	.4908	226.35	435.869	.4611	200.00	42E 000	.4908	213.92	121 SW Flagler Ave Stuart FL 34994
Children's Services Council	461,180	.4906	220.33	430,009	.4011	200.98	435,869	.4906	213.92	( , , , , , , , , , , , , , , , , , , ,
Hardle Orac Birtist	404 400	0504	000 50	405.000	0404	000.07	405.000	0504	005.07	2300 High Ridge Rd ByntnBch FL33426
Health Care District	461,180	.6561	302.58	435,869	.6164	268.67	435,869	.6561	285.97	9/17 5:15 PM (561) 659-1270
										1515 N Flagler Dr Ste 101 WPB 33401
Total Millage Rate & Tax Amount		16.2764	7,506.35		15.4407	6,730.12		16.2670	7,090.27	** SEE BELOW FOR EXPLANATION
		•		•	** EVDI	ANATION OF TAX N	IOTICE			

## \*\* EXPLANATION OF TAX NOTICE

#### 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 THIS YEAR 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 THIS YEAR 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 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 GARBAGE SERVICES	1	48.50 418.00	48.50 418.00	(561) 498-5363 (561) 697-2700				
		Tota	466.50							

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.