

VALUE INFORMATION

Market Value

Last Year (2024)	This Year (2025)
208,000	185,000

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

TREFILCOCK ALEXANDER C
 5962 MORNINGSTAR CIR APT 405
 DELRAY BEACH FL 33484-8582

00-42-46-14-19-000-4050 00365 HOMESTEAD

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	189,520	185,000	50,000	50,722	139,520	134,278
County Debt	189,520	185,000	50,000	50,722	139,520	134,278
County Dependent Dists	189,520	185,000	50,000	50,722	139,520	134,278
Public Schools	189,520	185,000	25,000	25,000	164,520	160,000
Independent Special Dists	189,520	185,000	50,000	50,722	139,520	134,278

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
Homestead	All Taxing Authorities	25,000
Additional Homestead*	Non-School Taxing Authorities	25,722

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



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

Real Estate Parcel ID: 00-42-46-14-19-000-4050 Legal Description: EMERALD AT DELRAY COND UNIT A-405	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.
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	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpa.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	139,520	4.5000	627.84	134,278	4.2413	569.51	134,278	4.5000	604.25	9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	139,520	.0396	5.52	134,278	.0330	4.43	134,278	.0330	4.43	
* Fire/Rescue	139,520	3.4581	482.47	134,278	3.2554	437.13	134,278	3.4581	464.35	
* Library Operating	139,520	.5491	76.61	134,278	.5164	69.34	134,278	.5491	73.73	
* Library Debt	139,520	.0098	1.37	134,278	.0000	.00	134,278	.0000	.00	
PUBLIC SCHOOLS										
By State Law	164,520	3.0660	504.42	160,000	2.9497	471.95	160,000	3.0730	491.68	9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	164,520	3.2480	534.36	160,000	3.1248	499.97	160,000	3.2480	519.68	
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	139,520	.1026	14.31	134,278	.0961	12.90	134,278	.1026	13.78	9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	139,520	.0948	13.23	134,278	.0889	11.94	134,278	.0948	12.73	
Everglades Construction	139,520	.0327	4.56	134,278	.0306	4.11	134,278	.0327	4.39	
FL Inland Navigation District	139,520	.0288	4.02	134,278	.0270	3.63	134,278	.0288	3.87	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 BytnBch FL33426 9/17 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Children's Services Council	139,520	.4908	68.48	134,278	.4611	61.92	134,278	.4908	65.90	
Health Care District	139,520	.6561	91.54	134,278	.6164	82.77	134,278	.6561	88.10	
Total Millage Rate & Tax Amount		16.2764	2,428.73		15.4407	2,229.60		16.2670	2,346.89	** SEE BELOW FOR EXPLANATION

** EXPLANATION OF TAX NOTICE

<p style="text-align: center; margin: 0;">COLUMN 1</p> <p style="text-align: center; margin: 0;">"YOUR PROPERTY TAXES LAST YEAR"</p> <p style="font-size: 0.8em; margin: 5px 0;">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.</p>	<p style="text-align: center; margin: 0;">COLUMN 2</p> <p style="text-align: center; margin: 0;">"YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"</p> <p style="font-size: 0.8em; margin: 5px 0;">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.</p>	<p style="text-align: center; margin: 0;">COLUMN 3</p> <p style="text-align: center; margin: 0;">"YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"</p> <p style="font-size: 0.8em; margin: 5px 0;">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.</p>
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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	218.00	218.00	(561) 697-2700
Total Non-Ad Valorem Assessment				266.50	

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.