

VALUE INFORMATION

Market Value

Last Year (2024)	This Year (2025)
457,775	427,685

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.

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	457,775	427,685	0	0	457,775	427,685
County Debt	457,775	427,685	0	0	457,775	427,685
County Dependent Dists	457,775	427,685	0	0	457,775	427,685
Public Schools	457,775	427,685	0	0	457,775	427,685
Independent Special Dists	457,775	427,685	0	0	457,775	427,685

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

GORSKY RONALD &
GORSKY FLORENCE
15402 FIORENZA CIR
DELRAY BEACH FL 33446-3294

00-42-46-21-32-001-0390 00365



Real Estate Parcel ID: 00-42-46-21-32-001-0390				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.pbcpa.gov for public hearing updates	
Taxing Authority				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											
COUNTY											
County Operating				457,775 4.5000 2,059.99			427,685 4.2413 1,813.94			427,685 4.5000 1,924.58	
County Debt				457,775 .0396 18.13			427,685 .0330 14.11			427,685 .0330 14.11	
* Fire/Rescue				457,775 3.4581 1,583.03			427,685 3.2554 1,392.29			427,685 3.4581 1,478.98	
* Library Operating				457,775 .5491 251.36			427,685 .5164 220.86			427,685 .5491 234.84	
* Library Debt				457,775 .0098 4.49			427,685 .0000 .00			427,685 .0000 .00	
PUBLIC SCHOOLS											
By State Law				457,775 3.0660 1,403.54			427,685 2.9497 1,261.54			427,685 3.0730 1,314.28	
By Local Board				457,775 3.2480 1,486.85			427,685 3.1248 1,336.43			427,685 3.2480 1,389.12	
MUNICIPALITY											
INDEPENDENT SPECIAL DISTRICTS											
So. Fla. Water Mgmt. Basin				457,775 .1026 46.97			427,685 .0961 41.10			427,685 .1026 43.88	
So. Fla. Water Mgmt. Dist.				457,775 .0948 43.40			427,685 .0889 38.02			427,685 .0948 40.54	
Everglades Construction				457,775 .0327 14.97			427,685 .0306 13.09			427,685 .0327 13.99	
FL Inland Navigation District				457,775 .0288 13.18			427,685 .0270 11.55			427,685 .0288 12.32	
Children's Services Council				457,775 .4908 224.68			427,685 .4611 197.21			427,685 .4908 209.91	
Health Care District				457,775 .6561 300.35			427,685 .6164 263.63			427,685 .6561 280.60	
Total Millage Rate & Tax Amount				16.2764 7,450.94			15.4407 6,603.77			16.2670 6,957.15	
** 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	
LAKE WORTH DRAINAGE DISTRICT				FLOOD PROTECTION/WATER SUPPLY		1		48.50		48.50	
SOLID WASTE AUTHORITY OF PBC				GARBAGE SERVICES		1		418.00		418.00	
Total Non-Ad Valorem Assessment										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.											