

## VALUE INFORMATION

### Market Value

Last Year ( 2023 )	This Year ( 2024 )
210,000	180,000

Market (also called "Just") value is the most probable sale price for your property in a competitive, open market on Jan 1, 2024. It is based on a willing buyer and a willing seller.

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 16, 2024** 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	157,600	162,328	55,000	55,000	102,600	107,328
County Debt	157,600	162,328	55,000	55,000	102,600	107,328
County Dependent Dists	157,600	162,328	55,000	55,000	102,600	107,328
Public Schools	157,600	162,328	30,000	30,000	127,600	132,328
Independent Special Dists	157,600	162,328	55,000	55,000	102,600	107,328

**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
Save our Homes Assessment Cap- 3.0 percent in 2024	All Taxing Authorities	17,672

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
Widower	All Taxing Authorities	5,000
Additional Homestead	Non-School Taxing Authorities	25,000

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).

Visit the Palm Beach County Property Appraiser's website for more information: [www.pbcpao.gov](http://www.pbcpao.gov)

00-42-46-23-42-008-3140 00365 HOMESTEAD  
KOUERSTEIN SAMUEL  
KOUERSTEIN SAMUEL TR  
15235 LAKES OF DELRAY BLVD APT 314  
DELRAY BEACH FL 33484-4050



Real Estate Parcel ID: 00-42-46-23-42-008-3140				<div>DO NOT PAY</div> <div>THIS IS NOT A BILL</div>			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: PEMBRIDGE H COND UNIT 314										
	COLUMN 1			COLUMN 2			COLUMN 3			See <a href="http://www.pbcpao.gov">www.pbcpao.gov</a> 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	102,600	4.5000	461.70	107,328	4.1641	446.92	107,328	4.5000	482.98	9/10 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	102,600	.0188	1.93	107,328	.0396	4.25	107,328	.0396	4.25	
* Fire/Rescue	102,600	3.4581	354.80	107,328	3.1986	343.30	107,328	3.4581	371.15	
* Library Operating	102,600	.5491	56.34	107,328	.5077	54.49	107,328	.5491	58.93	
* Library Debt	102,600	.0108	1.11	107,328	.0098	1.05	107,328	.0098	1.05	
PUBLIC SCHOOLS										
By State Law	127,600	3.2090	409.47	132,328	3.0302	400.98	132,328	3.0660	405.72	9/04 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	127,600	3.2480	414.44	132,328	3.0671	405.86	132,328	3.2480	429.80	
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	102,600	.1026	10.53	107,328	.0945	10.14	107,328	.1026	11.01	9/12 5:15 PM (561) 686-8800 3301 Gun Club Rd B-1 Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	102,600	.0948	9.73	107,328	.0874	9.38	107,328	.0948	10.17	
Everglades Construction	102,600	.0327	3.36	107,328	.0301	3.23	107,328	.0327	3.51	
FL Inland Navigation District	102,600	.0288	2.95	107,328	.0266	2.85	107,328	.0288	3.09	
Children's Services Council	102,600	.4908	50.36	107,328	.4535	48.67	107,328	.4908	52.68	9/05 5:05 PM (561) 627-3386 1707 NE Indian River Dr Jensen Bch 9/11 5:01 PM (561) 740-7000
Health Care District	102,600	.6761	69.37	107,328	.6247	67.05	107,328	.6561	70.42	2300 High Ridge Rd BytnBch FL33426 9/11 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Total Millage Rate & Tax Amount		16.4196	1,846.09		15.3339	1,798.17		16.2764	1,904.76	** SEE BELOW FOR EXPLANATION
** 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		FLOOD PROTECTION/WATER SUPPLY		1	48.50	48.50		(561) 819-5479		
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES		1	207.00	207.00		(561) 697-2700		
Total Non-Ad Valorem Assessment						255.50				
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. <b>NOTE:</b> 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.) <b>Non-Ad Valorem Assessments:</b> 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.										