

## VALUE INFORMATION

### Market Value

Last Year ( 2024 )	This Year ( 2025 )
653,009	653,146

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	367,401	404,141	0	0	367,401	404,141
County Debt	367,401	404,141	0	0	367,401	404,141
County Dependent Dists	367,401	404,141	0	0	367,401	404,141
Public Schools	653,009	653,146	0	0	653,009	653,146
Independent Special Dists	367,401	404,141	0	0	367,401	404,141

**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
Non-Homestead Assessment Cap - 10 percent	Non-School Taxing Authorities	249,005

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](http://www.pbcpa.gov)

FREEDMAN SHARON G  
100 WHITE PINE DR STE 104  
ALBANY NY 12203-4498

00-42-47-09-08-003-2802 00164



Real Estate Parcel ID: 00-42-47-09-08-003-2802				<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: VILLAGE OF PEPPERTREE COND IIIUNIT 2802										
	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										9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Operating	367,401	4.5000	1,653.30	404,141	4.2413	1,714.08	404,141	4.5000	1,818.63	
County Debt	367,401	.0396	14.55	404,141	.0330	13.34	404,141	.0330	13.34	
* Fire/Rescue	367,401	3.4581	1,270.51	404,141	3.2554	1,315.64	404,141	3.4581	1,397.56	
* Library Operating	367,401	.5491	201.74	404,141	.5164	208.70	404,141	.5491	221.91	
* Library Debt	367,401	.0098	3.60	404,141	.0000	.00	404,141	.0000	.00	
PUBLIC SCHOOLS										
By State Law	653,009	3.0660	2,002.13	653,146	2.9497	1,926.58	653,146	3.0730	2,007.12	
By Local Board	653,009	3.2480	2,120.97	653,146	3.1248	2,040.95	653,146	3.2480	2,121.42	
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Basin	367,401	.1026	37.70	404,141	.0961	38.84	404,141	.1026	41.46	
So. Fla. Water Mgmt. Dist.	367,401	.0948	34.83	404,141	.0889	35.93	404,141	.0948	38.31	
Everglades Construction	367,401	.0327	12.01	404,141	.0306	12.37	404,141	.0327	13.22	
FL Inland Navigation District	367,401	.0288	10.58	404,141	.0270	10.91	404,141	.0288	11.64	
Children's Services Council	367,401	.4908	180.32	404,141	.4611	186.35	404,141	.4908	198.35	
Health Care District	367,401	.6561	241.05	404,141	.6164	249.11	404,141	.6561	265.16	
Greater Boca Beach and Park	367,401	1.0800	396.79	404,141	1.0302	416.35	404,141	1.0800	436.47	
Total Millage Rate & Tax Amount		17.3564	8,180.08		16.4709	8,169.15		17.3470	8,584.59	
** 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) 498-5363				
PBC MSBU HYDRANT MAINT/RENTAL BOCA RATON	HYDRANT MAINTENANCE & RENTAL		1	23.00	23.00	(561) 616-7021				
SOLID WASTE AUTHORITY OF PBC	GARBAGE SERVICES		1	327.00	327.00	(561) 697-2700				
Total Non-Ad Valorem Assessment					398.50					
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.										