

VALUE INFORMATION

Market Value

Last Year (2024)	This Year (2025)
385,000	353,000

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.

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	247,190	353,000	50,000	0	197,190	353,000
County Debt	247,190	353,000	50,000	0	197,190	353,000
County Dependent Dists	247,190	353,000	50,000	0	197,190	353,000
Public Schools	247,190	353,000	25,000	0	222,190	353,000
Independent Special Dists	247,190	353,000	50,000	0	197,190	353,000

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.pbcapao.gov

WASSERMAN CAROL ANN
6862 WILLOW WOOD DR APT 1801
BOCA RATON FL 33434-3534

00-42-47-15-05-000-1801 00164



Real Estate Parcel ID: 00-42-47-15-05-000-1801				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.			
Legal Description: WILLOWWOOD GARDENS CONDOMINIUM UNIT 1801										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpar.org 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 9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406 9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406 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 ByntrnBch FL33426 9/17 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401 9/03 6:00 PM (561) 417-4599 21618 St Andrews Blv, Bca Rtn 33433
County Operating	197,190	4.5000	887.36	353,000	4.2413	1,497.18	353,000	4.5000	1,588.50	
County Debt	197,190	.0396	7.81	353,000	.0330	11.65	353,000	.0330	11.65	
* Fire/Rescue	197,190	3.4581	681.90	353,000	3.2554	1,149.16	353,000	3.4581	1,220.71	
* Library Operating	197,190	.5491	108.28	353,000	.5164	182.29	353,000	.5491	193.83	
* Library Debt	197,190	.0098	1.93	353,000	.0000	.00	353,000	.0000	.00	
PUBLIC SCHOOLS										9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By State Law	222,190	3.0660	681.23	353,000	2.9497	1,041.24	353,000	3.0730	1,084.77	
By Local Board	222,190	3.2480	721.67	353,000	3.1248	1,103.05	353,000	3.2480	1,146.54	
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	197,190	.1026	20.23	353,000	.0961	33.92	353,000	.1026	36.22	9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406 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 ByntrnBch FL33426 9/17 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401 9/03 6:00 PM (561) 417-4599 21618 St Andrews Blv, Bca Rtn 33433
So. Fla. Water Mgmt. Dist.	197,190	.0948	18.69	353,000	.0889	31.38	353,000	.0948	33.46	
Everglades Construction	197,190	.0327	6.45	353,000	.0306	10.80	353,000	.0327	11.54	
FL Inland Navigation District	197,190	.0288	5.68	353,000	.0270	9.53	353,000	.0288	10.17	
Children's Services Council	197,190	.4908	96.78	353,000	.4611	162.77	353,000	.4908	173.25	
Health Care District	197,190	.6561	129.38	353,000	.6164	217.59	353,000	.6561	231.60	
Greater Boca Beach and Park	197,190	1.0800	212.97	353,000	1.0302	363.66	353,000	1.0800	381.24	
Total Millage Rate & Tax Amount		17.3564	3,580.36		16.4709	5,814.22		17.3470	6,123.48	** 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	218.00	218.00		(561) 697-2700		
Total Non-Ad Valorem Assessment						289.50				