

## VALUE INFORMATION

### Market Value

Last Year ( 2024 )	This Year ( 2025 )
270,000	218,000

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.

BERTHEAU FRANCOIS &  
 MARTCHENKO IRINA  
 37 GABLES COURT  
 BEACONFIELD QUEBEC  
 H9W 5H3 CANADA

00-42-47-19-10-000-4102 00365

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	270,000	218,000	0	0	270,000	218,000
County Debt	270,000	218,000	0	0	270,000	218,000
County Dependent Dists	270,000	218,000	0	0	270,000	218,000
Public Schools	270,000	218,000	0	0	270,000	218,000
Independent Special Dists	270,000	218,000	0	0	270,000	218,000

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



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

Real Estate Parcel ID: 00-42-47-19-10-000-4102 Legal Description: PINES OF BOCA LAGO PHASE I,II,III COND UNIT 41-B	<h2 style="margin: 0;">DO NOT PAY</h2> <p style="margin: 0;">THIS IS NOT A BILL</p>	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 <a href="http://www.pbcpa.gov">www.pbcpa.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	
<b>COUNTY</b>										
County Operating	270,000	4.5000	1,215.00	218,000	4.2413	924.60	218,000	4.5000	981.00	9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	270,000	.0396	10.69	218,000	.0330	7.19	218,000	.0330	7.19	
* Fire/Rescue	270,000	3.4581	933.69	218,000	3.2554	709.68	218,000	3.4581	753.87	
* Library Operating	270,000	.5491	148.26	218,000	.5164	112.58	218,000	.5491	119.70	
* Library Debt	270,000	.0098	2.65	218,000	.0000	.00	218,000	.0000	.00	
<b>PUBLIC SCHOOLS</b>										
By State Law	270,000	3.0660	827.82	218,000	2.9497	643.03	218,000	3.0730	669.91	9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	270,000	3.2480	876.96	218,000	3.1248	681.21	218,000	3.2480	708.06	
<b>MUNICIPALITY</b>										
<b>INDEPENDENT SPECIAL DISTRICTS</b>										
So. Fla. Water Mgmt. Basin	270,000	.1026	27.70	218,000	.0961	20.95	218,000	.1026	22.37	9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	270,000	.0948	25.60	218,000	.0889	19.38	218,000	.0948	20.67	
Everglades Construction	270,000	.0327	8.83	218,000	.0306	6.67	218,000	.0327	7.13	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
FL Inland Navigation District	270,000	.0288	7.78	218,000	.0270	5.89	218,000	.0288	6.28	
Children's Services Council	270,000	.4908	132.52	218,000	.4611	100.52	218,000	.4908	106.99	
Health Care District	270,000	.6561	177.15	218,000	.6164	134.38	218,000	.6561	143.03	
<b>Total Millage Rate &amp; Tax Amount</b>		16.2764	4,394.65		15.4407	3,366.08		16.2670	3,546.20	** SEE BELOW FOR EXPLANATION

### \*\* EXPLANATION OF TAX NOTICE

<p style="text-align: center;"><b>COLUMN 1</b></p> <p style="text-align: center;">"YOUR PROPERTY TAXES LAST YEAR"</p> <p style="font-size: 0.8em;">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;"><b>COLUMN 2</b></p> <p style="text-align: center;">"YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"</p> <p style="font-size: 0.8em;">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;"><b>COLUMN 3</b></p> <p style="text-align: center;">"YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"</p> <p style="font-size: 0.8em;">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	219.00	219.00	(561) 697-2700
<b>Total Non-Ad Valorem Assessment</b>				<b>267.50</b>	

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.