

## VALUE INFORMATION

### Market Value

Last Year ( 2024 )	This Year ( 2025 )
562,644	508,351

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.

00-42-47-21-07-000-0360 00164  
 LAZARUS JOSEPH &  
 LAZARUS RENAH  
 7174 SAN SEBASTIAN DR  
 BOCA RATON FL 33433-1045

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	421,647	463,812	0	0	421,647	463,812
County Debt	421,647	463,812	0	0	421,647	463,812
County Dependent Dists	421,647	463,812	0	0	421,647	463,812
Public Schools	562,644	508,351	0	0	562,644	508,351
Independent Special Dists	421,647	463,812	0	0	421,647	463,812

**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	44,539

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: 00-42-47-21-07-000-0360 Legal Description: SIERRA DEL MAR 2      LOT 36	<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	421,647	4.5000	1,897.41	463,812	4.2413	1,967.17	463,812	4.5000	2,087.15	9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	421,647	.0396	16.70	463,812	.0330	15.31	463,812	.0330	15.31	
* Fire/Rescue	421,647	3.4581	1,458.10	463,812	3.2554	1,509.89	463,812	3.4581	1,603.91	
* Library Operating	421,647	.5491	231.53	463,812	.5164	239.51	463,812	.5491	254.68	
* Library Debt	421,647	.0098	4.13	463,812	.0000	.00	463,812	.0000	.00	
<b>PUBLIC SCHOOLS</b>										
By State Law	562,644	3.0660	1,725.07	508,351	2.9497	1,499.48	508,351	3.0730	1,562.16	9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	562,644	3.2480	1,827.47	508,351	3.1248	1,588.50	508,351	3.2480	1,651.12	
<b>MUNICIPALITY</b>										
<b>INDEPENDENT SPECIAL DISTRICTS</b>										
So. Fla. Water Mgmt. Basin	421,647	.1026	43.26	463,812	.0961	44.57	463,812	.1026	47.59	9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	421,647	.0948	39.97	463,812	.0889	41.23	463,812	.0948	43.97	
Everglades Construction	421,647	.0327	13.79	463,812	.0306	14.19	463,812	.0327	15.17	
FL Inland Navigation District	421,647	.0288	12.14	463,812	.0270	12.52	463,812	.0288	13.36	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 9/03 6:00 PM (561)417-4599 21618 St Andrews Blv, Bca Rtn 33433
Children's Services Council	421,647	.4908	206.94	463,812	.4611	213.86	463,812	.4908	227.64	
Health Care District	421,647	.6561	276.64	463,812	.6164	285.89	463,812	.6561	304.31	
Greater Boca Beach and Park	421,647	1.0800	455.38	463,812	1.0302	477.82	463,812	1.0800	500.92	
<b>Total Millage Rate &amp; Tax Amount</b>		17.3564	8,208.53		16.4709	7,909.94		17.3470	8,327.29	** 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
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
<b>Total Non-Ad Valorem Assessment</b>				<b>398.50</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.