

Market Value

Last Year (2024)	This Year (2025)
240,000	232,000

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	187,671	206,438	0	0	187,671	206,438
County Debt	187,671	206,438	0	0	187,671	206,438
County Dependent Dists	187,671	206,438	0	0	187,671	206,438
Public Schools	240,000	232,000	0	0	240,000	232,000
Independent Special Dists	187,671	206,438	0	0	187,671	206,438

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	25,562

Properties can receive an assessment reduction for a number of reasons including the Save our Homes Benefit and the 10 % non-homestead property limitation.

[illegible]

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.pbcpao.gov

00-42-47-27-41-007-1030 00164

WATTS LOUISA J
475 SMITH AVE
ISLIP NY 11751-4716



Real Estate Parcel ID: 00-42-47-27-41-007-1030				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: BOCA PALMS TWO COND BLDG 7 UNIT 103										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpao.gov 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	187,671	4.5000	844.52	206,438	4.2413	875.57	206,438	4.5000	928.97	9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	187,671	.0396	7.43	206,438	.0330	6.81	206,438	.0330	6.81	
* Fire/Rescue	187,671	3.4581	648.99	206,438	3.2554	672.04	206,438	3.4581	713.88	
* Library Operating	187,671	.5491	103.05	206,438	.5164	106.60	206,438	.5491	113.36	
* Library Debt	187,671	.0098	1.84	206,438	.0000	.00	206,438	.0000	.00	
PUBLIC SCHOOLS										
By State Law	240,000	3.0660	735.84	232,000	2.9497	684.33	232,000	3.0730	712.94	9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	240,000	3.2480	779.52	232,000	3.1248	724.95	232,000	3.2480	753.54	
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	187,671	.1026	19.26	206,438	.0961	19.84	206,438	.1026	21.18	9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	187,671	.0948	17.79	206,438	.0889	18.35	206,438	.0948	19.57	
Everglades Construction	187,671	.0327	6.14	206,438	.0306	6.32	206,438	.0327	6.75	
FL Inland Navigation District	187,671	.0288	5.40	206,438	.0270	5.57	206,438	.0288	5.95	
Children's Services Council	187,671	.4908	92.11	206,438	.4611	95.19	206,438	.4908	101.32	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
Health Care District	187,671	.6561	123.13	206,438	.6164	127.25	206,438	.6561	135.44	9/17 5:15 PM (561) 659-1270
Greater Boca Beach and Park	187,671	1.0800	202.68	206,438	1.0302	212.67	206,438	1.0800	222.95	1515 N Flagler Dr Ste 101 WPB 33401 9/03 6:00 PM (561)417-4599 21618 St Andrews Blv, Bca Rtn 33433
Total Millage Rate & Tax Amount		17.3564	3,587.70		16.4709	3,555.49		17.3470	3,742.66	** SEE BELOW FOR EXPLANATION
** EXPLANATION OF TAX NOTICE										
COLUMN 1 "YOUR PROPERTY TAXES LAST YEAR"			COLUMN 2 "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"				COLUMN 3 "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"			
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.			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.				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				
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.										