

## VALUE INFORMATION

### Market Value

Last Year ( 2024 )	This Year ( 2025 )
838,129	860,028

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	713,269	733,954	50,000	50,722	663,269	683,232
County Debt	713,269	733,954	50,000	50,722	663,269	683,232
County Dependent Dists	713,269	733,954	50,000	50,722	663,269	683,232
Public Schools	713,269	733,954	25,000	25,000	688,269	708,954
Independent Special Dists	713,269	733,954	50,000	50,722	663,269	683,232

**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
Save our Homes Assessment Cap- 2.9 percent in 2025	All Taxing Authorities	126,074

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
Homestead	All Taxing Authorities	25,000
Additional Homestead*	Non-School Taxing Authorities	25,722

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

ROSS JAMES D IV &  
ROSS MARIA VERONICA  
5842 VISTA LINDA LN  
BOCA RATON FL 33433-8221

00-42-47-35-05-003-0060 00164 HOMESTEAD



Real Estate Parcel ID: 00-42-47-35-05-003-0060				<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.						
				COLUMN 1			COLUMN 2			COLUMN 3			See <a href="#">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	
COUNTY													9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Operating				663,269	4.5000	2,984.71	683,232	4.2413	2,897.79	683,232	4.5000	3,074.54	
County Debt				663,269	.0396	26.27	683,232	.0330	22.55	683,232	.0330	22.55	
* Fire/Rescue				663,269	3.4581	2,293.65	683,232	3.2554	2,224.19	683,232	3.4581	2,362.68	
* Library Operating				663,269	.5491	364.20	683,232	.5164	352.82	683,232	.5491	375.16	
* Library Debt				663,269	.0098	6.50	683,232	.0000	.00	683,232	.0000	.00	
PUBLIC SCHOOLS													
By State Law				688,269	3.0660	2,110.23	708,954	2.9497	2,091.20	708,954	3.0730	2,178.62	
By Local Board				688,269	3.2480	2,235.50	708,954	3.1248	2,215.34	708,954	3.2480	2,302.68	
MUNICIPALITY													9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
INDEPENDENT SPECIAL DISTRICTS													
So. Fla. Water Mgmt. Basin				663,269	.1026	68.05	683,232	.0961	65.66	683,232	.1026	70.10	
So. Fla. Water Mgmt. Dist.				663,269	.0948	62.88	683,232	.0889	60.74	683,232	.0948	64.77	
Everglades Constrction				663,269	.0327	21.69	683,232	.0306	20.91	683,232	.0327	22.34	
FL Inland Navigation District				663,269	.0288	19.10	683,232	.0270	18.45	683,232	.0288	19.68	
Children's Services Council				663,269	.4908	325.53	683,232	.4611	315.04	683,232	.4908	335.33	
Health Care District				663,269	.6561	435.17	683,232	.6164	421.14	683,232	.6561	448.27	
Greater Boca Beach and Park				663,269	1.0800	716.33	683,232	1.0302	703.87	683,232	1.0800	737.89	
Total Millage Rate & Tax Amount					17.3564	11,669.81		16.4709	11,409.70		17.3470	12,014.61	** 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	418.00	418.00			(561) 697-2700	
Total Non-Ad Valorem Assessment									489.50				
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. <b>NOTE:</b> 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.) <b>Non-Ad Valorem Assessments:</b> 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.													