

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
307,000	300,000

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 14, 2026** 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	207,509	213,112	50,722	51,411	156,787	161,701
County Debt	207,509	213,112	50,722	51,411	156,787	161,701
County Dependent Dists	207,509	213,112	50,722	51,411	156,787	161,701
Public Schools	207,509	213,112	25,000	25,000	182,509	188,112
Independent Special Dists	207,509	213,112	50,722	51,411	156,787	161,701

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- 2.7 percent in 2026	All Taxing Authorities	86,888

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	26,411

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

00-43-44-30-20-000-1050 00203 HOMESTEAD

LUGO JUAN J JR &
LUGO KATIE
4204 EMERALD VIS
LAKE WORTH BEACH FL 33461-5382



Real Estate Parcel ID: 00-43-44-30-20-000-1050				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: EMERALD LAKE TOWNHOMES LT 105										
	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										
County Operating	156,787	4.5000	705.54	161,701	4.2678	690.11	161,701	4.5000	727.65	9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	156,787	.0330	5.17	161,701	.0210	3.40	161,701	.0210	3.40	
* Fire/Rescue	156,787	3.4581	542.19	161,701	3.2856	531.28	161,701	3.4581	559.18	
* Library Operating	156,787	.5491	86.09	161,701	.5213	84.29	161,701	.5491	88.79	
* Library Debt	156,787	.0000	.00	161,701	.0000	.00	161,701	.0000	.00	
PUBLIC SCHOOLS										
By State Law	182,509	3.0730	560.85	188,112	2.9449	553.97	188,112	3.0390	571.67	9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	182,509	3.2480	592.79	188,112	3.1126	585.52	188,112	3.2480	610.99	
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	156,787	.1026	16.09	161,701	.0977	15.80	161,701	.1026	16.59	9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	156,787	.0948	14.86	161,701	.0906	14.65	161,701	.0948	15.33	
Everglades Construction	156,787	.0327	5.13	161,701	.0312	5.05	161,701	.0327	5.29	
FL Inland Navigation District	156,787	.0270	4.23	161,701	.0257	4.16	161,701	.0270	4.37	
Children's Services Council	156,787	.4908	76.95	161,701	.4642	75.06	161,701	.4908	79.36	9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957 9/10 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntrnBch FL33426
Health Care District	156,787	.6561	102.87	161,701	.6205	100.34	161,701	.6561	106.09	9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Total Millage Rate & Tax Amount		16.2652	2,712.76		15.4831	2,663.63		16.2192	2,788.71	** 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 SOLID WASTE AUTHORITY OF PBC	FLOOD PROTECTION/WATER SUPPLY		1	48.50	48.50		(561) 498-5363			
	GARBAGE SERVICES		1	433.00	433.00		(561) 697-2700			
Total Non-Ad Valorem Assessment					481.50					
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.										