

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
12,207,689	12,917,057

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	7,233,839	7,429,153	50,722	51,411	7,183,117	7,377,742
County Debt	7,233,839	7,429,153	50,722	51,411	7,183,117	7,377,742
Public Schools	7,233,839	7,429,153	25,000	25,000	7,208,839	7,404,153
Municipality Operating	7,233,839	7,429,153	50,722	51,411	7,183,117	7,377,742
Municipality Debt	7,233,839	7,429,153	50,722	51,411	7,183,117	7,377,742
Independent Special Dists	7,233,839	7,429,153	50,722	51,411	7,183,117	7,377,742

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	5,487,904

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

06-43-47-29-10-003-0061 06154 HOMESTEAD
FREZZA JOHN J
FREZZA JOHN J TR
212 W KEY PALM RD
BOCA RATON FL 33432-7924



Real Estate Parcel ID: 06-43-47-29-10-003-0061				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: ROYAL PALM YACHT & CNTRY CLUB E 1/2 OF LT 6 & LT 7 BLK 3										
	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	7,183,117	4.5000	32,324.03	7,377,742	4.2678	31,486.73	7,377,742	4.5000	33,199.84	9/03 5:05 PM (561) 355-3996
County Debt	7,183,117	.0330	237.04	7,377,742	.0210	154.93	7,377,742	.0210	154.93	301 N Olive Ave 6th Fl WPB 33401
PUBLIC SCHOOLS										
By State Law	7,208,839	3.0730	22,152.76	7,404,153	2.9449	21,804.49	7,404,153	3.0390	22,501.22	9/9 5:05 PM (561) 434-8837
By Local Board	7,208,839	3.2480	23,414.31	7,404,153	3.1126	23,046.17	7,404,153	3.2480	24,048.69	3300 Forest Hill Blvd WPB 33406
MUNICIPALITY										
Boca Raton Operating	7,183,117	3.6476	26,201.14	7,377,742	3.4941	25,778.57	7,377,742	3.6476	26,911.05	9/08 5:15 PM (561)393-7730
Boca Raton Debt	7,183,117	.0173	124.27	7,377,742	.0163	120.26	7,377,742	.0163	120.26	6500 Congress Ave BocaRaton 33487
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	7,183,117	.1026	736.99	7,377,742	.0977	720.81	7,377,742	.1026	756.96	9/10 5:15 PM (561) 686-8800
So. Fla. Water Mgmt. Dist.	7,183,117	.0948	680.96	7,377,742	.0906	668.42	7,377,742	.0948	699.41	3301 Gun Club Rd Bldg WPB 33406
Everglades Construction	7,183,117	.0327	234.89	7,377,742	.0312	230.19	7,377,742	.0327	241.25	
FL Inland Navigation District	7,183,117	.0270	193.94	7,377,742	.0257	189.61	7,377,742	.0270	199.20	9/10 5:05 PM (561) 627-3386
Children's Services Council	7,183,117	.4908	3,525.47	7,377,742	.4642	3,424.75	7,377,742	.4908	3,621.00	1912 NE Jen Bch Blvd Jen Bch 34957
Health Care District	7,183,117	.6561	4,712.84	7,377,742	.6205	4,577.89	7,377,742	.6561	4,840.54	9/10 5:01 PM (561) 740-7000
Greater Boca Beach and Park	7,183,117	1.0800	7,757.77	7,377,742	1.0331	7,621.95	7,377,742	1.0331	7,621.95	2300 High Ridge Rd ByntnBch FL33426
										9/16 5:15 PM (561) 659-1270
										1515 N Flagler Dr Ste 101 WPB 33401
										9/08 6:00 PM (561)417-4599
										21618 St Andrews Blv, Bca Rtn 33433
Total Millage Rate & Tax Amount		17.0029	122,296.41		16.2197	119,824.77		16.9090	124,916.30	** 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				
BOCA RATON FIRE OPERATIONS SOLID WASTE AUTHORITY OF PBC	FIRE PROTECTION SERVICES		1	224.00	224.00	(561) 393-7850				
	GARBAGE SERVICES		1	217.00	217.00	(561) 697-2700				
Total Non-Ad Valorem Assessment					441.00					
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.										