

VALUE INFORMATION

Market Value

Last Year (2024)	This Year (2025)
275,200	282,000

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 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	224,060	239,346	50,000	50,722	174,060	188,624
County Debt	224,060	239,346	50,000	50,722	174,060	188,624
Public Schools	237,877	244,185	25,000	25,000	212,877	219,185
Municipality Operating	224,060	239,346	50,000	50,722	174,060	188,624
Municipality Debt	224,060	239,346	50,000	50,722	174,060	188,624
Independent Special Dists	224,060	239,346	50,000	50,722	174,060	188,624

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	37,815
Non-Homestead Assessment Cap - 10 percent	Non-School Taxing Authorities	4,839

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

06-43-47-29-59-002-0100 06154 HOMESTEAD
KAPULOVSKA MARINA &
KAPULOVSKAYA SVETLANA
1000 SPANISH RIVER RD APT 2J
BOCA RATON FL 33432-7670



Real Estate Parcel ID: 06-43-47-29-59-002-0100				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 VIEW CONDOMINIUM UNIT 2J										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpa.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 County Debt	174,060 174,060	4.5000 .0396	783.27 6.89	188,624 188,624	4.2413 .0330	800.01 6.22	188,624 188,624	4.5000 .0330	848.81 6.22	9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
PUBLIC SCHOOLS By State Law By Local Board	212,877 212,877	3.0660 3.2480	652.68 691.42	219,185 219,185	2.9497 3.1248	646.53 684.91	219,185 219,185	3.0730 3.2480	673.56 711.91	9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
MUNICIPALITY Boca Raton Operating Boca Raton Debt	174,060 174,060	3.6548 .0186	636.15 3.24	188,624 188,624	3.4931 .0173	658.88 3.26	188,624 188,624	3.6476 .0173	688.02 3.26	9/08 6:00 PM (561)393-7730 6500 Congress Ave BocaRaton 33487
INDEPENDENT SPECIAL DISTRICTS So. Fla. Water Mgmt. Basin So. Fla. Water Mgmt. Dist. Everglades Construction FL Inland Navigation District	174,060 174,060 174,060 174,060	.1026 .0948 .0327 .0288	17.86 16.50 5.69 5.01	188,624 188,624 188,624 188,624	.0961 .0889 .0306 .0270	18.13 16.77 5.77 5.09	188,624 188,624 188,624 188,624	.1026 .0948 .0327 .0288	19.35 17.88 6.17 5.43	9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
Children's Services Council	174,060	.4908	85.43	188,624	.4611	86.97	188,624	.4908	92.58	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 ByntnBch FL33426
Health Care District	174,060	.6561	114.20	188,624	.6164	116.27	188,624	.6561	123.76	9/17 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Greater Boca Beach and Park	174,060	1.0800	187.98	188,624	1.0302	194.32	188,624	1.0800	203.71	9/03 6:00 PM (561)417-4599 21618 St Andrews Blv, Bca Rtn 33433
Total Millage Rate & Tax Amount		17.0128	3,206.32		16.2095	3,243.13		17.0047	3,400.66	** 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		
BOCA RATON FIRE OPERATIONS SOLID WASTE AUTHORITY OF PBC		FIRE PROTECTION SERVICES		1	155.00	155.00		(561) 393-7850		
		GARBAGE SERVICES		1	116.00	116.00		(561) 697-2700		
Total Non-Ad Valorem Assessment						271.00				
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.										