

## VALUE INFORMATION

### Market Value

Last Year ( 2024 )	This Year ( 2025 )
52,373	47,613

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: Tangible Personal Property - (561) 355-2896.**

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		Penalty		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	52,373	47,613	25,000	25,000	0	2,381	27,373	24,994
County Debt	52,373	47,613	25,000	25,000	0	2,381	27,373	24,994
Public Schools	52,373	47,613	25,000	25,000	0	2,381	27,373	24,994
Municipality Operating	52,373	47,613	25,000	25,000	0	2,381	27,373	24,994
Municipality Debt	52,373	47,613	25,000	25,000	0	2,381	27,373	24,994
Independent Special Dists	52,373	47,613	25,000	25,000	0	2,381	27,373	24,994

**Assessed Value** is the market value minus any assessment reductions.

**Exemptions** are specific dollar or percentage amounts that reduce your assessed value.

Section 193.072, F.S., provides **penalties** for late filing or failure to file a Tangible Personal Property Tax Return.

**Taxable Value** is the value used to calculate the tax due on your property (Assessed Value minus Exemptions plus penalty).



Assessment Reductions	Applies To	Value

Properties can receive an assessment reduction for a number of reasons including Pollution Control Devices.

Exemptions Applied	Applies To	Exempt Value
Tangible Personal Property	All Taxing Authorities	25,000

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).

Visit the Palm Beach County Property Appraiser's website for more information: [www.pbcpa.gov](http://www.pbcpa.gov)

A & H AUTOMOTIVE OF DELRAY  
POLICHENA DAVID  
102 SE 5TH AVE  
DELRAY BEACH FL 33483-5205

113327 JRB-12987



## 2025 NOTICE OF PROPOSED PROPERTY TAXES

Tangible Personal Property Account Number: 113327 JRB-12987				<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.				
Physical Location of Property: 102 SE 5TH AVE											
	COLUMN 1			COLUMN 2			COLUMN 3			See <a href="http://www.pbcpao.gov">www.pbcpao.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 County Operating County Debt	27,373 27,373	4.5000 .0396	123.18 1.08	24,994 24,994	4.2413 .0330	106.01 .82	24,994 24,994	4.5000 .0330	112.47 .82	9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401	
PUBLIC SCHOOLS By State Law By Local Board	27,373 27,373	3.0660 3.2480	83.93 88.91	24,994 24,994	2.9497 3.1248	73.72 78.10	24,994 24,994	3.0730 3.2480	76.81 81.18	9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406	
MUNICIPALITY Delray Beach Operating Delray Beach Debt	27,373 27,373	5.9063 .0337	161.67 .92	24,994 24,994	5.6056 .0309	140.11 .77	24,994 24,994	6.1611 .0309	153.99 .77	9/03 5:01 PM (561)243-7370 100 NW First Ave Delray Beach 33444	
INDEPENDENT SPECIAL DISTRICTS So. Fla. Water Mgmt. Basin So. Fla. Water Mgmt. Dist. Everglades Construction FL Inland Navigation District  Children's Services Council  Health Care District	27,373 27,373 27,373 27,373  27,373  27,373	.1026 .0948 .0327 .0288  .4908  .6561	2.81 2.59 .90 .79  13.43  17.96	24,994 24,994 24,994 24,994  24,994  24,994	.0961 .0889 .0306 .0270  .4611  .6164	2.40 2.22 .76 .67  11.52  15.41	24,994 24,994 24,994 24,994  24,994  24,994	.1026 .0948 .0327 .0288  .4908  .6561	2.56 2.37 .82 .72  12.27  16.40	9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406  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 9/17 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401	
Total Millage Rate & Tax Amount		18.1994	498.17		17.3054	432.51		18.4518	461.18	** 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.

**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.)