

## VALUE INFORMATION

### Market Value

Last Year ( 2024 )	This Year ( 2025 )
190,894	171,013

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	126,939	136,124	30,000	30,868	96,939	105,256
County Debt	126,939	136,124	30,000	30,868	96,939	105,256
Public Schools	144,881	136,375	30,000	30,000	114,881	106,375
Municipality Operating	126,939	136,124	30,000	30,868	96,939	105,256
Municipality Debt	126,939	136,124	30,000	30,868	96,939	105,256
Independent Special Dists	126,939	136,124	30,000	30,868	96,939	105,256

**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	34,638
Non-Homestead Assessment Cap - 10 percent	Non-School Taxing Authorities	251

Properties can receive an assessment reduction for a number of reasons including the Save our Homes Benefit and the 10 % non-homestead property limitation.

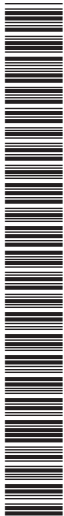
Exemptions Applied	Applies To	Exempt Value
Homestead	All Taxing Authorities	25,000
Widower	All Taxing Authorities	5,000
Additional Homestead*	Non-School Taxing Authorities	868

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

12-42-46-12-04-004-4380 12984 HOMESTEAD  
GUPPY ANGELO C &  
HOLLOWAY MICHELLE C  
438 BLUEBIRD LN  
DELRAY BEACH FL 33445-1872



Real Estate Parcel ID: 12-42-46-12-04-004-4380				<div style="text-align: center; font-size: 24pt; font-weight: bold;">DO NOT PAY</div> <div style="text-align: center;">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.			
Legal Description: COUNTRY MANORS COND PART FOUR UNIT 438										
	COLUMN 1			COLUMN 2			COLUMN 3			See <a href="http://www.pbcpar.org">www.pbcpar.org</a> for public hearing updates
<b>Taxing Authority</b>	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	
<b>COUNTY</b> County Operating County Debt	96,939 96,939	4.5000 .0396	436.23 3.84	105,256 105,256	4.2413 .0330	446.42 3.47	105,256 105,256	4.5000 .0330	473.65 3.47	9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
<b>PUBLIC SCHOOLS</b> By State Law By Local Board	114,881 114,881	3.0660 3.2480	352.23 373.13	106,375 106,375	2.9497 3.1248	313.77 332.40	106,375 106,375	3.0730 3.2480	326.89 345.51	9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
<b>MUNICIPALITY</b> Delray Beach Operating Delray Beach Debt	96,939 96,939	5.9063 .0337	572.55 3.27	105,256 105,256	5.6056 .0309	590.02 3.25	105,256 105,256	6.1611 .0309	648.49 3.25	9/03 5:01 PM (561)243-7370 100 NW First Ave Delray Beach 33444
<b>INDEPENDENT SPECIAL DISTRICTS</b> So. Fla. Water Mgmt. Basin So. Fla. Water Mgmt. Dist. Everglades Construction FL Inland Navigation District	96,939 96,939 96,939 96,939	.1026 .0948 .0327 .0288	9.95 9.19 3.17 2.79	105,256 105,256 105,256 105,256	.0961 .0889 .0306 .0270	10.12 9.36 3.22 2.84	105,256 105,256 105,256 105,256	.1026 .0948 .0327 .0288	10.80 9.98 3.44 3.03	9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
Children's Services Council	96,939	.4908	47.58	105,256	.4611	48.53	105,256	.4908	51.66	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
Health Care District	96,939	.6561	63.60	105,256	.6164	64.88	105,256	.6561	69.06	9/17 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
<b>Total Millage Rate &amp; Tax Amount</b>		18.1994	1,877.53		17.3054	1,828.28		18.4518	1,949.23	<b>** SEE BELOW FOR EXPLANATION</b>
<b>** EXPLANATION OF TAX NOTICE</b>										
<b>COLUMN 1</b> "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.			<b>COLUMN 2</b> "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.			<b>COLUMN 3</b> "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.				
<b>NON-AD VALOREM ASSESSMENT</b>										
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		
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES		1	116.00	116.00		(561) 697-2700		
CITY OF DELRAY BEACH		STORMWATER ASSESSMENT		640	23.17	148.29		(561) 243-7324		
GREEN CORR PROP ASMT CLEAN ENERGY (PACE)		PACE ASSESSMENT		1	3,190.90	3,190.90		(866) 634-1358		
<b>Total Non-Ad Valorem Assessment</b>						3,503.69				
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.										