

VALUE INFORMATION

Market Value

Last Year (2023)	This Year (2024)
717,057	739,887

Market (also called "Just") value is the most probable sale price for your property in a competitive, open market on Jan 1, 2024. It is based on a willing buyer and a willing seller.

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 16, 2024** 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	348,353	358,804	50,000	50,000	298,353	308,804
County Debt	348,353	358,804	50,000	50,000	298,353	308,804
Public Schools	348,353	358,804	25,000	25,000	323,353	333,804
Municipality Operating	348,353	358,804	50,000	50,000	298,353	308,804
Municipality Debt	348,353	358,804	50,000	50,000	298,353	308,804
Independent Special Dists	348,353	358,804	50,000	50,000	298,353	308,804

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- 3.0 percent in 2024	All Taxing Authorities	381,083

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	25,000

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

12-42-46-24-01-003-0021 12984 HOMESTEAD
MCGROGAN PATRICK M &
MCGROGAN ERIN K
3126 LOWSON BLVD
DELRAY BEACH FL 33445-5635



Real Estate Parcel ID: 12-42-46-24-01-003-0021				<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.			
Legal Description: SHERWOOD PARK E 150 FT OF LOT 2 BLK 3										
	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	298,353	4.5000	1,342.59	308,804	4.1641	1,285.89	308,804	4.5000	1,389.62	9/10 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	298,353	.0188	5.61	308,804	.0396	12.23	308,804	.0396	12.23	
PUBLIC SCHOOLS										
By State Law	323,353	3.2090	1,037.64	333,804	3.0302	1,011.49	333,804	3.0660	1,023.44	9/04 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	323,353	3.2480	1,050.25	333,804	3.0671	1,023.81	333,804	3.2480	1,084.20	
MUNICIPALITY										
Delray Beach Operating	298,353	6.3611	1,897.85	308,804	5.9063	1,823.89	308,804	5.9063	1,823.89	9/03 6:01 PM (561)243-7370 100 NW First Ave Delray Beach 33444
Delray Beach Debt	298,353	.1371	40.90	308,804	.0337	10.41	308,804	.0337	10.41	
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	298,353	.1026	30.61	308,804	.0945	29.18	308,804	.1026	31.68	9/12 5:15 PM (561) 686-8800 3301 Gun Club Rd B-1 Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	298,353	.0948	28.28	308,804	.0874	26.99	308,804	.0948	29.27	
Everglades Construction	298,353	.0327	9.76	308,804	.0301	9.30	308,804	.0327	10.10	9/05 5:05 PM (561) 627-3386 1707 NE Indian River Dr Jensen Bch 9/11 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntnBch FL33426 9/11 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
FL Inland Navigation District	298,353	.0288	8.59	308,804	.0266	8.21	308,804	.0288	8.89	
Children's Services Council	298,353	.4908	146.43	308,804	.4535	140.04	308,804	.4908	151.56	
Health Care District	298,353	.6761	201.72	308,804	.6247	192.91	308,804	.6561	202.61	
Total Millage Rate & Tax Amount		18.8998	5,800.23		17.5578	5,574.35		18.1994	5,777.90	** 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 CITY OF DELRAY BEACH		FLOOD PROTECTION/WATER SUPPLY		1	48.50	48.50		(561) 819-5479		
		GARBAGE SERVICES		1	194.00	194.00		(561) 697-2700		
		STORMWATER ASSESSMENT		16.1	13.44	216.38		(561) 243-7324		
Total Non-Ad Valorem Assessment						458.88				
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.										