

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
244,129	254,088

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	205,267	210,809	75,722	76,411	129,545	134,398
County Debt	205,267	210,809	75,722	76,411	129,545	134,398
Public Schools	205,267	210,809	25,000	25,000	180,267	185,809
Municipality Operating	205,267	210,809	100,722	101,411	104,545	109,398
Municipality Debt	205,267	210,809	100,722	101,411	104,545	109,398
Independent Special Dists	205,267	210,809	50,722	51,411	154,545	159,398

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	43,279

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
Senior - County	County Taxing Authority	25,000
Senior - Municipal	Municipal Taxing Authority	50,000

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).

* 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

KALMYKOV EDWARD &
VOLKOVSKI SERGEI
2370 NW 13TH ST
DELRAY BEACH FL 33445-1323

12-43-46-07-28-000-0500 12984 HOMESTEAD



Real Estate Parcel ID: 12-43-46-07-28-000-0500				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: RAINBERRY BAY SEC 10 LT 50										
	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	129,545 129,545	4.5000 .0330	582.95 4.27	134,398 134,398	4.2678 .0210	573.58 2.82	134,398 134,398	4.5000 .0210	604.79 2.82	9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
PUBLIC SCHOOLS By State Law By Local Board	180,267 180,267	3.0730 3.2480	553.96 585.51	185,809 185,809	2.9449 3.1126	547.19 578.35	185,809 185,809	3.0390 3.2480	564.67 603.51	9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
MUNICIPALITY Delray Beach Operating Delray Beach Debt	104,545 104,545	6.1611 .0309	644.11 3.23	109,398 109,398	5.8555 .0289	640.58 3.16	109,398 109,398	6.4371 .0289	704.21 3.16	9/08 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	154,545 154,545 154,545 154,545	.1026 .0948 .0327 .0270	15.86 14.65 5.05 4.17	159,398 159,398 159,398 159,398	.0977 .0906 .0312 .0257	15.57 14.44 4.97 4.10	159,398 159,398 159,398 159,398	.1026 .0948 .0327 .0270	16.35 15.11 5.21 4.30	9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
Children's Services Council	154,545	.4908	75.85	159,398	.4642	73.99	159,398	.4908	78.23	9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957 9/10 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntnBch FL33426
Health Care District	154,545	.6561	101.40	159,398	.6205	98.91	159,398	.6561	104.58	9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Total Millage Rate & Tax Amount		18.4500	2,591.01		17.5606	2,557.66		18.6780	2,706.94	** 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	
LAKE WORTH DRAINAGE DISTRICT	FLOOD PROTECTION/WATER SUPPLY			1	48.50	48.50			(561) 498-5363	
SOLID WASTE AUTHORITY OF PBC	GARBAGE SERVICES			1	122.00	122.00			(561) 697-2700	
CITY OF DELRAY BEACH	STORMWATER ASSESSMENT			640	24.28	155.39			(561) 243-7324	
Total Non-Ad Valorem Assessment						325.89				
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.										