

VALUE INFORMATION

Market Value

Last Year (2024)	This Year (2025)
315,933	358,536

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	315,933	358,536	0	0	315,933	358,536
County Debt	315,933	358,536	0	0	315,933	358,536
Public Schools	315,933	358,536	0	0	315,933	358,536
Municipality Operating	315,933	358,536	0	0	315,933	358,536
Municipality Debt	315,933	358,536	0	0	315,933	358,536
Independent Special Dists	315,933	358,536	0	0	315,933	358,536

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

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

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

HENNING BEN &
HENNING JENNIFER C
706 LAKE IDA RD
DELRAY BEACH FL 33444-2760

12-43-46-08-21-005-0050 12987



Real Estate Parcel ID: 12-43-46-08-21-005-0050 Legal Description: S/D OF 8-46-43 N 160 FT OF E 50 FT OF W 275 FT OF SW 1/4 OF TR 5				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.			
		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	
COUNTY										
County Operating		315,933	4.5000	1,421.70	358,536	4.2413	1,520.66	358,536	4.5000	1,613.41
County Debt		315,933	.0396	12.51	358,536	.0330	11.83	358,536	.0330	11.83
PUBLIC SCHOOLS										
By State Law		315,933	3.0660	968.65	358,536	2.9497	1,057.57	358,536	3.0730	1,101.78
By Local Board		315,933	3.2480	1,026.15	358,536	3.1248	1,120.35	358,536	3.2480	1,164.52
MUNICIPALITY										
Delray Beach Operating		315,933	5.9063	1,866.00	358,536	5.6056	2,009.81	358,536	6.1611	2,208.98
Delray Beach Debt		315,933	.0337	10.65	358,536	.0309	11.08	358,536	.0309	11.08
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin		315,933	.1026	32.41	358,536	.0961	34.46	358,536	.1026	36.79
So. Fla. Water Mgmt. Dist.		315,933	.0948	29.95	358,536	.0889	31.87	358,536	.0948	33.99
Everglades Construction		315,933	.0327	10.33	358,536	.0306	10.97	358,536	.0327	11.72
FL Inland Navigation District		315,933	.0288	9.10	358,536	.0270	9.68	358,536	.0288	10.33
Children's Services Council		315,933	.4908	155.06	358,536	.4611	165.32	358,536	.4908	175.97
Health Care District		315,933	.6561	207.28	358,536	.6164	221.00	358,536	.6561	235.24
Total Millage Rate & Tax Amount			18.1994	5,749.79		17.3054	6,204.60		18.4518	6,615.64
** 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	207.00	207.00		(561) 697-2700	
CITY OF DELRAY BEACH		STORMWATER ASSESSMENT			640	23.17	148.29		(561) 243-7324	
Total Non-Ad Valorem Assessment							403.79			
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.										