

VALUE INFORMATION

Market Value

Last Year (2024)	This Year (2025)
2,296,029	2,260,785

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	1,269,112	1,305,916	50,000	50,722	1,219,112	1,255,194
County Debt	1,269,112	1,305,916	50,000	50,722	1,219,112	1,255,194
Public Schools	1,269,112	1,305,916	25,000	25,000	1,244,112	1,280,916
Municipality Operating	1,269,112	1,305,916	50,000	50,722	1,219,112	1,255,194
Municipality Debt	1,269,112	1,305,916	50,000	50,722	1,219,112	1,255,194
Independent Special Dists	1,269,112	1,305,916	50,000	50,722	1,219,112	1,255,194

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	954,869

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	25,722

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.pbcapao.gov

CHESTER THOMAS M &
COOPER LISETTE
302 NW 15TH ST
DELRAY BEACH FL 33444-3026

12-43-46-08-21-014-0090 12984 HOMESTEAD



Real Estate Parcel ID: 12-43-46-08-21-014-0090				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: S/D OF 8-46-43 W 90 FT OF E 415 FT OF S 1/8 OF TR 6 (LESS N 25 FT NW 15TH FT NW 15TH ST R/W)													
	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	1,219,112	4.5000	5,486.00	1,255,194	4.2413	5,323.65	1,255,194	4.5000	5,648.37	9/09 5:05 PM (561) 355-3996			
County Debt	1,219,112	.0396	48.28	1,255,194	.0330	41.42	1,255,194	.0330	41.42	301 N Olive Ave 6th Fl WPB 33401			
PUBLIC SCHOOLS													
By State Law	1,244,112	3.0660	3,814.45	1,280,916	2.9497	3,778.32	1,280,916	3.0730	3,936.25	9/10 5:05 PM (561) 434-8837			
By Local Board	1,244,112	3.2480	4,040.88	1,280,916	3.1248	4,002.61	1,280,916	3.2480	4,160.42	3300 Forest Hill Blvd WPB 33406			
MUNICIPALITY													
Delray Beach Operating	1,219,112	5.9063	7,200.44	1,255,194	5.6056	7,036.12	1,255,194	6.1611	7,733.38	9/03 5:01 PM (561)243-7370			
Delray Beach Debt	1,219,112	.0337	41.08	1,255,194	.0309	38.79	1,255,194	.0309	38.79	100 NW First Ave Delray Beach 33444			
INDEPENDENT SPECIAL DISTRICTS													
So. Fla. Water Mgmt. Basin	1,219,112	.1026	125.08	1,255,194	.0961	120.62	1,255,194	.1026	128.78	9/11 5:15 PM (561) 686-8800			
So. Fla. Water Mgmt. Dist.	1,219,112	.0948	115.57	1,255,194	.0889	111.59	1,255,194	.0948	118.99	3301 Gun Club Rd Bldg WPB 33406			
Everglades Construction	1,219,112	.0327	39.86	1,255,194	.0306	38.41	1,255,194	.0327	41.04				
FL Inland Navigation District	1,219,112	.0288	35.11	1,255,194	.0270	33.89	1,255,194	.0288	36.15	9/04 5:15 PM (561) 627-3386			
Children's Services Council	1,219,112	.4908	598.34	1,255,194	.4611	578.77	1,255,194	.4908	616.05	121 SW Flagler Ave Stuart FL 34994			
Health Care District	1,219,112	.6561	799.86	1,255,194	.6164	773.70	1,255,194	.6561	823.53	9/15 5:01 PM (561) 740-7000			
										2300 High Ridge Rd ByntnBch FL33426			
										9/17 5:15 PM (561) 659-1270			
										1515 N Flagler Dr Ste 101 WPB 33401			
Total Millage Rate & Tax Amount		18.1994	22,344.95		17.3054	21,877.89		18.4518	23,323.17	** 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					
SOLID WASTE AUTHORITY OF PBC CITY OF DELRAY BEACH		GARBAGE SERVICES		1	207.00	207.00		(561) 697-2700					
		STORMWATER ASSESSMENT		1610	23.17	373.04		(561) 243-7324					
Total Non-Ad Valorem Assessment						580.04							
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.													