

VALUE INFORMATION

Market Value

Last Year (2024)	This Year (2025)
410,000	365,000

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.

12-43-46-09-69-000-0240 12984 HOMESTEAD
 BARBERRY JESSICA L &
 POBUDA ALEX J
 839 KOKOMO KEY LN
 DELRAY BEACH FL 33483-6028

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	249,142	256,367	50,000	50,722	199,142	205,645
County Debt	249,142	256,367	50,000	50,722	199,142	205,645
Public Schools	249,142	256,367	25,000	25,000	224,142	231,367
Municipality Operating	249,142	256,367	50,000	50,722	199,142	205,645
Municipality Debt	249,142	256,367	50,000	50,722	199,142	205,645
Independent Special Dists	249,142	256,367	50,000	50,722	199,142	205,645

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	108,633

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.pbcpa.gov



2025 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

Real Estate Parcel ID: 12-43-46-09-69-000-0240			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: KOKOMO KEY PL LT 24									
	COLUMN 1		COLUMN 2			COLUMN 3			See www.pbcpa.gov for public hearing updates
Taxing Authority <small>*Dependent Special Districts</small>	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.
	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	
COUNTY									
County Operating	199,142	4.5000	896.14	205,645	4.2413	872.20	205,645	4.5000	
County Debt	199,142	.0396	7.89	205,645	.0330	6.79	205,645	.0330	6.79
PUBLIC SCHOOLS									
By State Law	224,142	3.0660	687.22	231,367	2.9497	682.46	231,367	3.0730	
By Local Board	224,142	3.2480	728.01	231,367	3.1248	722.98	231,367	3.2480	751.48
MUNICIPALITY									
Delray Beach Operating	199,142	5.9063	1,176.19	205,645	5.6056	1,152.76	205,645	6.1611	
Delray Beach Debt	199,142	.0337	6.71	205,645	.0309	6.35	205,645	.0309	6.35
INDEPENDENT SPECIAL DISTRICTS									
So. Fla. Water Mgmt. Basin	199,142	.1026	20.43	205,645	.0961	19.76	205,645	.1026	
So. Fla. Water Mgmt. Dist.	199,142	.0948	18.88	205,645	.0889	18.28	205,645	.0948	19.50
Everglades Construction	199,142	.0327	6.51	205,645	.0306	6.29	205,645	.0327	6.72
FL Inland Navigation District	199,142	.0288	5.74	205,645	.0270	5.55	205,645	.0288	5.92
Children's Services Council	199,142	.4908	97.74	205,645	.4611	94.82	205,645	.4908	100.93
Health Care District	199,142	.6561	130.66	205,645	.6164	126.76	205,645	.6561	134.92
Total Millage Rate & Tax Amount		18.1994	3,782.12		17.3054	3,715.00		18.4518	3,957.10

** 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	116.00	116.00	(561) 697-2700
	STORMWATER ASSESSMENT	270	23.17	62.56	(561) 243-7324
Total Non-Ad Valorem Assessment				178.56	

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.