

VALUE INFORMATION

Market Value

Last Year (2024)	This Year (2025)
995,000	905,000

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.

GARDELLA DEAN &
 FROST GARDELLA THERESIA
 250 S OCEAN BLVD APT 258
 DELRAY BEACH FL 33483-6752
 12-43-46-16-55-000-2580 12984 HOMESTEAD

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	204,373	210,300	50,000	50,722	154,373	159,578
County Debt	204,373	210,300	50,000	50,722	154,373	159,578
Public Schools	204,373	210,300	25,000	25,000	179,373	185,300
Municipality Operating	204,373	210,300	50,000	50,722	154,373	159,578
Municipality Debt	204,373	210,300	50,000	50,722	154,373	159,578
Independent Special Dists	204,373	210,300	50,000	50,722	154,373	159,578

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	694,700

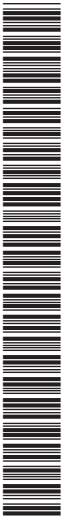
Properties can receive an assessment reduction for a number of reasons including the Save our Homes Benefit and the 10 % non-homestead property limitation.

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: 12-43-46-16-55-000-2580 Legal Description: WINDEMERE HOUSE COND UNIT 258	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.
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	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	154,373	4.5000	694.68	159,578	4.2413	676.82	159,578	4.5000	718.10	9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	154,373	.0396	6.11	159,578	.0330	5.27	159,578	.0330	5.27	
PUBLIC SCHOOLS										
By State Law	179,373	3.0660	549.96	185,300	2.9497	546.58	185,300	3.0730	569.43	9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	179,373	3.2480	582.60	185,300	3.1248	579.03	185,300	3.2480	601.85	
MUNICIPALITY										
Delray Beach Operating	154,373	5.9063	911.77	159,578	5.6056	894.53	159,578	6.1611	983.18	9/03 5:01 PM (561)243-7370 100 NW First Ave Delray Beach 33444
Delray Beach Debt	154,373	.0337	5.20	159,578	.0309	4.93	159,578	.0309	4.93	
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	154,373	.1026	15.84	159,578	.0961	15.34	159,578	.1026	16.37	9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	154,373	.0948	14.63	159,578	.0889	14.19	159,578	.0948	15.13	
Everglades Construction	154,373	.0327	5.05	159,578	.0306	4.88	159,578	.0327	5.22	9/04 5:15 PM (561) 627-3386 121 SW Flagler Ave Stuart FL 34994 9/15 5:01 PM (561) 740-7000 2300 High Ridge Rd BytnBch FL33426 9/17 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
FL Inland Navigation District	154,373	.0288	4.45	159,578	.0270	4.31	159,578	.0288	4.60	
Children's Services Council	154,373	.4908	75.77	159,578	.4611	73.58	159,578	.4908	78.32	
Health Care District	154,373	.6561	101.28	159,578	.6164	98.36	159,578	.6561	104.70	
Total Millage Rate & Tax Amount		18.1994	2,967.34		17.3054	2,917.82		18.4518	3,107.10	** SEE BELOW FOR EXPLANATION

** EXPLANATION OF TAX NOTICE

<p style="text-align: center; font-weight: bold; font-size: 0.8em;">COLUMN 1</p> <p style="text-align: center; font-size: 0.8em;">"YOUR PROPERTY TAXES LAST YEAR"</p> <p style="font-size: 0.7em;">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.</p>	<p style="text-align: center; font-weight: bold; font-size: 0.8em;">COLUMN 2</p> <p style="text-align: center; font-size: 0.8em;">"YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"</p> <p style="font-size: 0.7em;">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.</p>	<p style="text-align: center; font-weight: bold; font-size: 0.8em;">COLUMN 3</p> <p style="text-align: center; font-size: 0.8em;">"YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"</p> <p style="font-size: 0.7em;">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.</p>
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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.