

## VALUE INFORMATION

### Market Value

Last Year ( 2024 )	This Year ( 2025 )
725,000	710,000

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.

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	391,910	403,275	50,000	50,722	341,910	352,553
County Debt	391,910	403,275	50,000	50,722	341,910	352,553
Public Schools	391,910	403,275	25,000	25,000	366,910	378,275
Municipality Operating	391,910	403,275	50,000	50,722	341,910	352,553
Municipality Debt	391,910	403,275	50,000	50,722	341,910	352,553
Independent Special Dists	391,910	403,275	50,000	50,722	341,910	352,553

**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	306,725

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](http://www.pbcpa.gov)

APRIL LIZAOY R &  
APRIL JASON  
200 NE 2ND AVE APT 310  
DELRAY BEACH FL 33444-3763

12-43-46-16-K5-000-3100 88987 HOMESTEAD



Real Estate Parcel ID: 12-43-46-16-K5-000-3100				<div>DO NOT PAY</div> <div>THIS IS NOT A BILL</div>			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: CITY WALK AT PINEAPPLE GROVE CONDOMINIUM UNIT 310 IN OR21357P60										
	COLUMN 1			COLUMN 2			COLUMN 3			See <a href="http://www.pbcpao.gov">www.pbcpao.gov</a> 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	341,910	4.5000	1,538.60	352,553	4.2413	1,495.28	352,553	4.5000	1,586.49	9/09 5:05 PM (561) 355-3996
County Debt	341,910	.0396	13.54	352,553	.0330	11.63	352,553	.0330	11.63	301 N Olive Ave 6th Fl WPB 33401
PUBLIC SCHOOLS										
By State Law	366,910	3.0660	1,124.95	378,275	2.9497	1,115.80	378,275	3.0730	1,162.44	9/10 5:05 PM (561) 434-8837
By Local Board	366,910	3.2480	1,191.72	378,275	3.1248	1,182.03	378,275	3.2480	1,228.64	3300 Forest Hill Blvd WPB 33406
MUNICIPALITY										
Delray Beach Operating	341,910	5.9063	2,019.42	352,553	5.6056	1,976.27	352,553	6.1611	2,172.11	9/03 5:01 PM (561)243-7370
Delray Beach Debt	341,910	.0337	11.52	352,553	.0309	10.89	352,553	.0309	10.89	100 NW First Ave Delray Beach 33444
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	341,910	.1026	35.08	352,553	.0961	33.88	352,553	.1026	36.17	9/11 5:15 PM (561) 686-8800
So. Fla. Water Mgmt. Dist.	341,910	.0948	32.41	352,553	.0889	31.34	352,553	.0948	33.42	3301 Gun Club Rd Bldg WPB 33406
Everglades Construction	341,910	.0327	11.18	352,553	.0306	10.79	352,553	.0327	11.53	
FL Inland Navigation District	341,910	.0288	9.85	352,553	.0270	9.52	352,553	.0288	10.15	9/04 5:15 PM (561) 627-3386
Children's Services Council	341,910	.4908	167.81	352,553	.4611	162.56	352,553	.4908	173.03	121 SW Flagler Ave Stuart FL 34994
Health Care District	341,910	.6561	224.33	352,553	.6164	217.31	352,553	.6561	231.31	9/15 5:01 PM (561) 740-7000
Delray Beach DDA	341,910	1.0000	341.91	352,553	.9386	330.91	352,553	1.0000	352.55	2300 High Ridge Rd ByntnBch FL33426
										9/17 5:15 PM (561) 659-1270
										1515 N Flagler Dr Ste 101 WPB 33401
										9/03 5:01 PM (561)243-1077
										100 NW First Avenue DelrayBch 33444
Total Millage Rate & Tax Amount		19.1994	6,722.32		18.2440	6,588.21		19.4518	7,020.36	** 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	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.										