

VALUE INFORMATION

Market Value

Last Year (2024)	This Year (2025)
8,072,562	8,268,064

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.

MOREAU HELEN S TRUST
 5123 EDGEMOOR LN
 BETHESDA MD 20814-2305

12-43-46-21-15-000-0111 12984

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	8,072,562	8,268,064	0	0	8,072,562	8,268,064
County Debt	8,072,562	8,268,064	0	0	8,072,562	8,268,064
Public Schools	8,072,562	8,268,064	0	0	8,072,562	8,268,064
Municipality Operating	8,072,562	8,268,064	0	0	8,072,562	8,268,064
Municipality Debt	8,072,562	8,268,064	0	0	8,072,562	8,268,064
Independent Special Dists	8,072,562	8,268,064	0	0	8,072,562	8,268,064

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



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

Real Estate Parcel ID: 12-43-46-21-15-000-0111			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: DELRAY BEACH SHORES N 25 FT OF LT 11, LT 12 & TH PT OF RHODES VILLA AVE ABNDED LYG ELY OF & ADJ TO NE COR OF LT 11										
	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	Tax Amount	
COUNTY										
County Operating	8,072,562	4.5000	36,326.53	8,268,064	4.2413	35,067.34	8,268,064	4.5000	37,206.29	9/09 5:05 PM (561) 355-3996
County Debt	8,072,562	.0396	319.67	8,268,064	.0330	272.85	8,268,064	.0330	272.85	301 N Olive Ave 6th Fl WPB 33401
PUBLIC SCHOOLS										
By State Law	8,072,562	3.0660	24,750.48	8,268,064	2.9497	24,388.31	8,268,064	3.0730	25,407.76	9/10 5:05 PM (561) 434-8837
By Local Board	8,072,562	3.2480	26,219.68	8,268,064	3.1248	25,836.05	8,268,064	3.2480	26,854.67	3300 Forest Hill Blvd WPB 33406
MUNICIPALITY										
Delray Beach Operating	8,072,562	5.9063	47,678.97	8,268,064	5.6056	46,347.46	8,268,064	6.1611	50,940.37	9/03 5:01 PM (561)243-7370
Delray Beach Debt	8,072,562	.0337	272.05	8,268,064	.0309	255.48	8,268,064	.0309	255.48	100 NW First Ave Delray Beach 33444
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	8,072,562	.1026	828.24	8,268,064	.0961	794.56	8,268,064	.1026	848.30	9/11 5:15 PM (561) 686-8800
So. Fla. Water Mgmt. Dist.	8,072,562	.0948	765.28	8,268,064	.0889	735.03	8,268,064	.0948	783.81	3301 Gun Club Rd Bldg WPB 33406
Everglades Construction	8,072,562	.0327	263.97	8,268,064	.0306	253.00	8,268,064	.0327	270.37	
FL Inland Navigation District	8,072,562	.0288	232.49	8,268,064	.0270	223.24	8,268,064	.0288	238.12	
Children's Services Council	8,072,562	.4908	3,962.01	8,268,064	.4611	3,812.40	8,268,064	.4908	4,057.97	9/04 5:15 PM (561) 627-3386 121 SW Flagler Ave Stuart FL 34994 9/15 5:01 PM (561) 740-7000
Health Care District	8,072,562	.6561	5,296.41	8,268,064	.6164	5,096.43	8,268,064	.6561	5,424.68	2300 High Ridge Rd BytnBch FL33426 9/17 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Total Millage Rate & Tax Amount		18.1994	146,915.78		17.3054	143,082.15		18.4518	152,560.67	** SEE BELOW FOR EXPLANATION

** 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.
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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 STORMWATER ASSESSMENT	1 2090	207.00 23.17	207.00 484.34	(561) 697-2700 (561) 243-7324
Total Non-Ad Valorem Assessment				691.34	

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.