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207 TROPIC ISLE DR APT 102
DELRAY BEACH FL 33483-4736

# Market **Value**

Last Year ( 2024 ) This Year ( 2025 ) 225.000 200.000

12-43-46-33-10-000-1020 12984 HOMESTEAD

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.

**VALUE INFORMATION** 

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	Assesse	d Value	Exem	ptions	Taxable Value	
	Last Year This Year		Last Year This Year		Last Year	This Year
County Operating	165,310	170,104	50,000	50,722	115,310	119,382
County Debt	165,310	170,104	50,000	50,722	115,310	119,382
Public Schools	165,310	170,104	25,000	25,000	140,310	145,104
Municipality Operating	165,310	170,104	50,000	50,722	115,310	119,382
Municipality Debt	165,310	170,104	50,000	50,722	115,310	119,382
Independent Special Dists	165,310	170,104	50,000	50,722	115,310	119,382

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	29,896

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

Applies To	Exempt Value
All Taxing Authorities	25,000
Non-School Taxing Authorities	25,722
	All Taxing Authorities

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.



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

Real Estate Parcel ID: 12-43-46-33-10-000-1020

**UNIT 102** 

Legal Description:

SERENA VISTA COND

**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.

Taxing Authority		С	OLUMN	1	COLUI		2	COLUMN 3		3	See www.pbcpao.gov for public hearing updates	
Taxable Value	,	Your Prop	erty Taxe	s Last Year							A public hearing on the proposed taxes and budget will be	
County Operating		Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	neia at the locations and dates below.	
By State Law	County Operating											
Delray Beach Operating Delray Beach Debt 115,310 .0337 3.89 119,382 .0309 3.69 119,382 .0309 3.69 119,382 .0309 3.69 119,382 .0309 3.69 100 NW First Ave Delray Beach 33444 .000	By State Law											
So. Fla. Water Mgmt. Basin So. Fla. Water Mgmt. Basin So. Fla. Water Mgmt. Dist. So.	Delray Beach Operating											
Health Care District 115,310 .6561 75.65 119,382 .6164 73.59 119,382 .6561 78.33 9/17 5:15 PM (561) 659-1270	So. Fla. Water Mgmt. Basin So. Fla. Water Mgmt. Dist. Everglades Construction	115,310 115,310	.0948 .0327	10.93 3.77 3.32	119,382 119,382 119,382	.0889 .0306	10.61 3.65 3.22	119,382 119,382	.0948 .0327	11.32 3.90 3.44	3301 Gun Club Rḋ Bldg WPB 33406 9/04 5:15 PM (561) 627-3386 121 SW Flagler Ave Stuart FL 34994	
1515 N Flagler Dr Ste 101 WPB 33401		,			ŕ						2300 High Ridge Rd ByntnBch FL33426 9/17 5:15 PM (561) 659-1270	
Total Millage Rate & Tax Amount         18.1994         2,256.43         17.3054         2,222.19         18.4518         2,365.40         ** SEE BELOW FOR EXPLANATION	Total Millage Rate & Tax Amount		18 1994	2 256 43		17 3054	2 222 19		18 4518	2 365 40	,	

### \*\* 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.

NON-AD	VALOREM ASSESSMENT
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LEVYING AUTHORITY	PURPOSE OF ASSESSMENT	ASSESSMENT	CONTACT NUMBER					
SOLID WASTE AUTHORITY OF PBC CITY OF DELRAY BEACH	GARBAGE SERVICES STORMWATER ASSESSMENT	1 270	116.00 23.17	116.00 62.56	(561) 697-2700 (561) 243-7324			
	Tot	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.