

## VALUE INFORMATION

### Market Value

Last Year ( 2024 )	This Year ( 2025 )
5,625	5,227

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: Tangible Personal Property - (561) 355-2896.**

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.

SALON VIVA  
 410 EVERNIA ST STE 117  
 WEST PALM BEACH FL 33401

238149 JOE-74402

Taxing Authority	Assessed Value		Exemptions		Penalty		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	5,625	5,227	0	5,227	1,406	0	7,031	0
County Debt	5,625	5,227	0	5,227	1,406	0	7,031	0
Public Schools	5,625	5,227	0	5,227	1,406	0	7,031	0
Municipality Operating	5,625	5,227	0	5,227	1,406	0	7,031	0
Municipality Debt	5,625	5,227	0	5,227	1,406	0	7,031	0
Independent Special Dists	5,625	5,227	0	5,227	1,406	0	7,031	0

**Assessed Value** is the market value minus any assessment reductions.

**Exemptions** are specific dollar or percentage amounts that reduce your assessed value.

Section 193.072, F.S., provides **penalties** for late filing or failure to file a Tangible Personal Property Tax Return.

**Taxable Value** is the value used to calculate the tax due on your property (Assessed Value minus Exemptions plus penalty).



Assessment Reductions	Applies To	Value

Properties can receive an assessment reduction for a number of reasons including Pollution Control Devices.

Exemptions Applied	Applies To	Exempt Value
Tangible Personal Property	All Taxing Authorities	5,227

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).

Visit the Palm Beach County Property Appraiser's website for more information: [www.pbcpa.gov](http://www.pbcpa.gov)



## 2025 NOTICE OF PROPOSED PROPERTY TAXES

Tangible Personal Property Account Number: 238149 JOE-74402 Physical Location of Property: 410 EVERNIA ST STE 117	<h3 style="margin: 0;">DO NOT PAY</h3> <p style="margin: 0;">THIS IS NOT A BILL</p>	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 <a href="http://www.pbcpa.gov">www.pbcpa.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	7,031	4.5000	31.64	0	4.2413	.00	0	4.5000	.00	9/09 5:05 PM (561) 355-3996
County Debt	7,031	.0396	.28	0	.0330	.00	0	.0330	.00	301 N Olive Ave 6th Fl WPB 33401
PUBLIC SCHOOLS										
By State Law	7,031	3.0660	21.56	0	2.9497	.00	0	3.0730	.00	9/10 5:05 PM (561) 434-8837
By Local Board	7,031	3.2480	22.84	0	3.1248	.00	0	3.2480	.00	3300 Forest Hill Blvd WPB 33406
MUNICIPALITY										
West Palm Beach Operating	7,031	8.1308	57.17	0	7.7152	.00	0	8.1308	.00	9/08 5:01 PM (561) 822-1310
West Palm Beach Debt	7,031	.0633	.45	0	.0580	.00	0	.0580	.00	401 Clematis Street WPB 33401
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	7,031	.1026	.72	0	.0961	.00	0	.1026	.00	9/11 5:15 PM (561) 686-8800
So. Fla. Water Mgmt. Dist.	7,031	.0948	.67	0	.0889	.00	0	.0948	.00	3301 Gun Club Rd Bldg WPB 33406
Everglades Construction	7,031	.0327	.23	0	.0306	.00	0	.0327	.00	9/04 5:15 PM (561) 627-3386
FL Inland Navigation District	7,031	.0288	.20	0	.0270	.00	0	.0288	.00	121 SW Flagler Ave Stuart FL 34994
Children's Services Council	7,031	.4908	3.45	0	.4611	.00	0	.4908	.00	9/15 5:01 PM (561) 740-7000
Health Care District	7,031	.6561	4.61	0	.6164	.00	0	.6561	.00	2300 High Ridge Rd ByntnBch FL33426 9/17 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Total Millage Rate & Tax Amount		20.4535	143.82		19.4421	.00		20.4486	.00	** SEE BELOW FOR EXPLANATION

### \*\* EXPLANATION OF TAX NOTICE

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