

VALUE INFORMATION

Market Value

Last Year (2024)	This Year (2025)
722,663	866,980

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	285,014	293,279	55,000	55,722	230,014	237,557
County Debt	285,014	293,279	55,000	55,722	230,014	237,557
Public Schools	285,014	293,279	30,000	30,000	255,014	263,279
Municipality Operating	285,014	293,279	55,000	55,722	230,014	237,557
Municipality Debt	285,014	293,279	55,000	55,722	230,014	237,557
Independent Special Dists	285,014	293,279	55,000	55,722	230,014	237,557

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	573,701

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
Widower	All Taxing Authorities	5,000
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

LIERAS TODD
1108 RUSSELL DR
BOCA RATON FL 33487-4222

24-43-47-04-01-000-1074 24984 HOMESTEAD



Real Estate Parcel ID: 24-43-47-04-01-000-1074				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-BY-THE-SEA TH PT OF LTS 107 & 108 IN OR2819P1847 A/K/A UNIT 67 BOCACOVE										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpar.org 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	230,014	4.5000	1,035.06	237,557	4.2413	1,007.55	237,557	4.5000	1,069.01	9/09 5:05 PM (561) 355-3996
County Debt	230,014	.0396	9.11	237,557	.0330	7.84	237,557	.0330	7.84	301 N Olive Ave 6th Fl WPB 33401
PUBLIC SCHOOLS										
By State Law	255,014	3.0660	781.87	263,279	2.9497	776.59	263,279	3.0730	809.06	9/10 5:05 PM (561) 434-8837
By Local Board	255,014	3.2480	828.29	263,279	3.1248	822.69	263,279	3.2480	855.13	3300 Forest Hill Blvd WPB 33406
MUNICIPALITY										
Highland Beach Operating	230,014	3.4040	782.97	237,557	3.1889	757.55	237,557	3.4159	811.47	9/04 5:01 PM (561)278-4548
Highland Beach Debt	230,014	.1835	42.21	237,557	.1716	40.76	237,557	.1716	40.76	3614 S Ocean Blv Highland Bch 33487
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	230,014	.1026	23.60	237,557	.0961	22.83	237,557	.1026	24.37	9/11 5:15 PM (561) 686-8800
So. Fla. Water Mgmt. Dist.	230,014	.0948	21.81	237,557	.0889	21.12	237,557	.0948	22.52	3301 Gun Club Rd Bldg WPB 33406
Everglades Construction	230,014	.0327	7.52	237,557	.0306	7.27	237,557	.0327	7.77	
FL Inland Navigation District	230,014	.0288	6.62	237,557	.0270	6.41	237,557	.0288	6.84	9/04 5:15 PM (561) 627-3386
Children's Services Council	230,014	.4908	112.89	237,557	.4611	109.54	237,557	.4908	116.59	121 SW Flagler Ave Stuart FL 34994
Health Care District	230,014	.6561	150.91	237,557	.6164	146.43	237,557	.6561	155.86	9/15 5:01 PM (561) 740-7000
										2300 High Ridge Rd ByntrnBch FL33426
										9/17 5:15 PM (561) 659-1270
										1515 N Flagler Dr Ste 101 WPB 33401
Total Millage Rate & Tax Amount		15.8469	3,802.86		15.0294	3,726.58		15.8473	3,927.22	** 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	GARBAGE SERVICES			1	116.00	116.00	(561) 697-2700			
Total Non-Ad Valorem Assessment						116.00				
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.										