

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
1,168,156	1,084,833

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 14, 2026** 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	821,967	844,160	50,722	51,411	771,245	792,749
County Debt	821,967	844,160	50,722	51,411	771,245	792,749
Public Schools	821,967	844,160	25,000	25,000	796,967	819,160
Municipality Operating	821,967	844,160	50,722	51,411	771,245	792,749
Municipality Debt	821,967	844,160	50,722	51,411	771,245	792,749
Independent Special Dists	821,967	844,160	50,722	51,411	771,245	792,749

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- 2.7 percent in 2026	All Taxing Authorities	240,673

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	26,411

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.pbcpao.gov

24-43-47-04-01-000-1176 24984 HOMESTEAD
 OVIEDO JOSE R &
 PAPAONI MILENA
 1037 BOCA COVE LN
 HIGHLAND BEACH FL 33487-4242



Real Estate Parcel ID: 24-43-47-04-01-000-1176				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 LT 117 AS IN OR5341 P370 A/K/A UNIT 6 BLDG 3 BOCA COVE											
		COLUMN 1		COLUMN 2			COLUMN 3			See www.pbcpa.gov 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		771,245	4.5000	3,470.60	792,749	4.2678	3,383.29	792,749	4.5000	3,567.37	9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt		771,245	.0330	25.45	792,749	.0210	16.65	792,749	.0210	16.65	
PUBLIC SCHOOLS											9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By State Law		796,967	3.0730	2,449.08	819,160	2.9449	2,412.34	819,160	3.0390	2,489.43	
By Local Board		796,967	3.2480	2,588.55	819,160	3.1126	2,549.72	819,160	3.2480	2,660.63	
MUNICIPALITY											9/10 5:01 PM (561)278-4548 3614 S Ocean Blv Highland Bch 33487
Highland Beach Operating		771,245	3.4159	2,634.50	792,749	3.2780	2,598.63	792,749	3.4227	2,713.34	
Highland Beach Debt		771,245	.1716	132.35	792,749	.1648	130.65	792,749	.1648	130.65	
INDEPENDENT SPECIAL DISTRICTS											9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Basin		771,245	.1026	79.13	792,749	.0977	77.45	792,749	.1026	81.34	
So. Fla. Water Mgmt. Dist.		771,245	.0948	73.11	792,749	.0906	71.82	792,749	.0948	75.15	
Everglades Construction		771,245	.0327	25.22	792,749	.0312	24.73	792,749	.0327	25.92	
FL Inland Navigation District		771,245	.0270	20.82	792,749	.0257	20.37	792,749	.0270	21.40	
Children's Services Council		771,245	.4908	378.53	792,749	.4642	367.99	792,749	.4908	389.08	9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957 9/10 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntnBch FL33426 9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Health Care District		771,245	.6561	506.01	792,749	.6205	491.90	792,749	.6561	520.12	
Total Millage Rate & Tax Amount			15.8455	12,383.35		15.1190	12,145.54		15.7995	12,691.08	** 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.			
NON-AD VALOREM ASSESSMENT											
LEVYING AUTHORITY		PURPOSE OF ASSESSMENT		UNITS		RATE		ASSESSMENT		CONTACT NUMBER	
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES		1		122.00		122.00		(561) 697-2700	
Total Non-Ad Valorem Assessment								122.00			
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.											