

## VALUE INFORMATION

### Market Value

Last Year ( 2024 )	This Year ( 2025 )
488,000	480,000

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	268,517	276,304	50,000	50,722	218,517	225,582
County Debt	268,517	276,304	50,000	50,722	218,517	225,582
Public Schools	268,517	276,304	25,000	25,000	243,517	251,304
Municipality Operating	268,517	276,304	50,000	50,722	218,517	225,582
Municipality Debt	268,517	276,304	50,000	50,722	218,517	225,582
Independent Special Dists	268,517	276,304	50,000	50,722	218,517	225,582

**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	203,696

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	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.pbcpao.gov](http://www.pbcpao.gov)

24-43-47-04-13-001-1512 24984 HOMESTEAD  
DEFRONZO PAULAM  
DEFRONZO PAULAM TR  
3912 S OCEAN BLVD PH 12  
BOCA RATON FL 33487-3315



Real Estate Parcel ID: 24-43-47-04-13-001-1512				<div>DO NOT PAY</div> <div>THIS IS NOT A BILL</div>			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: REGENCY HIGHLAND CLUB COND UNIT PH-12 PHASE I											
	COLUMN 1			COLUMN 2			COLUMN 3			See <a href="http://www.pbcpar.org">www.pbcpar.org</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	218,517	4.5000	983.33	225,582	4.2413	956.76	225,582	4.5000	1,015.12	9/09 5:05 PM (561) 355-3996	
County Debt	218,517	.0396	8.65	225,582	.0330	7.44	225,582	.0330	7.44	301 N Olive Ave 6th Fl WPB 33401	
PUBLIC SCHOOLS											
By State Law	243,517	3.0660	746.62	251,304	2.9497	741.27	251,304	3.0730	772.26	9/10 5:05 PM (561) 434-8837	
By Local Board	243,517	3.2480	790.94	251,304	3.1248	785.27	251,304	3.2480	816.24	3300 Forest Hill Blvd WPB 33406	
MUNICIPALITY											
Highland Beach Operating	218,517	3.4040	743.83	225,582	3.1889	719.36	225,582	3.4159	770.57	9/04 5:01 PM (561)278-4548	
Highland Beach Debt	218,517	.1835	40.10	225,582	.1716	38.71	225,582	.1716	38.71	3614 S Ocean Blv Highland Bch 33487	
INDEPENDENT SPECIAL DISTRICTS											
So. Fla. Water Mgmt. Basin	218,517	.1026	22.42	225,582	.0961	21.68	225,582	.1026	23.14	9/11 5:15 PM (561) 686-8800	
So. Fla. Water Mgmt. Dist.	218,517	.0948	20.72	225,582	.0889	20.05	225,582	.0948	21.39	3301 Gun Club Rd Bldg WPB 33406	
Everglades Construction	218,517	.0327	7.15	225,582	.0306	6.90	225,582	.0327	7.38		
FL Inland Navigation District	218,517	.0288	6.29	225,582	.0270	6.09	225,582	.0288	6.50	9/04 5:15 PM (561) 627-3386	
Children's Services Council	218,517	.4908	107.25	225,582	.4611	104.02	225,582	.4908	110.72	121 SW Flagler Ave Stuart FL 34994	
Health Care District	218,517	.6561	143.37	225,582	.6164	139.05	225,582	.6561	148.00	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	3,620.67		15.0294	3,546.60		15.8473	3,737.47	** 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.											