

VALUE INFORMATION

Market Value

Last Year (2024)	This Year (2025)
588,000	647,000

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	588,000	646,800	0	0	588,000	646,800
County Debt	588,000	646,800	0	0	588,000	646,800
Public Schools	588,000	647,000	0	0	588,000	647,000
Municipality Operating	588,000	646,800	0	0	588,000	646,800
Municipality Debt	588,000	646,800	0	0	588,000	646,800
Independent Special Dist	588,000	646,800	0	0	588,000	646,800

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
Non-Homestead Assessment Cap - 10 percent	Non-School Taxing Authorities	200

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

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

24-43-47-09-01-000-3050 24984

CALKIN KARL D SR &
CALKIN CYNTHIA J
4750 S OCEAN BLVD APT 305
HIGHLAND BEACH FL 33487-5310



Real Estate Parcel ID: 24-43-47-09-01-000-3050 Legal Description: ABERDEEN ARMS COND UNIT 305				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.			
		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		588,000	4.5000	2,646.00	646,800	4.2413	2,743.27	646,800	4.5000	2,910.60
County Debt		588,000	.0396	23.28	646,800	.0330	21.34	646,800	.0330	21.34
PUBLIC SCHOOLS										
By State Law		588,000	3.0660	1,802.81	647,000	2.9497	1,908.46	647,000	3.0730	1,988.23
By Local Board		588,000	3.2480	1,909.82	647,000	3.1248	2,021.75	647,000	3.2480	2,101.46
MUNICIPALITY										
Highland Beach Operating		588,000	3.4040	2,001.55	646,800	3.1889	2,062.58	646,800	3.4159	2,209.40
Highland Beach Debt		588,000	.1835	107.90	646,800	.1716	110.99	646,800	.1716	110.99
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin		588,000	.1026	60.33	646,800	.0961	62.16	646,800	.1026	66.36
So. Fla. Water Mgmt. Dist.		588,000	.0948	55.74	646,800	.0889	57.50	646,800	.0948	61.32
Everglades Construction		588,000	.0327	19.23	646,800	.0306	19.79	646,800	.0327	21.15
FL Inland Navigation District		588,000	.0288	16.93	646,800	.0270	17.46	646,800	.0288	18.63
Children's Services Council		588,000	.4908	288.59	646,800	.4611	298.24	646,800	.4908	317.45
Health Care District		588,000	.6561	385.79	646,800	.6164	398.69	646,800	.6561	424.37
Total Millage Rate & Tax Amount			15.8469	9,317.97		15.0294	9,722.23		15.8473	10,251.30
** 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	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.										