

VALUE INFORMATION

Market Value

Last Year (2024)	This Year (2025)
720,000	880,000

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	365,005	880,000	60,000	0	305,005	880,000
County Debt	365,005	880,000	60,000	0	305,005	880,000
County Dependent Dists	365,005	880,000	60,000	0	305,005	880,000
Public Schools	365,005	880,000	35,000	0	330,005	880,000
Municipality Operating	365,005	880,000	60,000	0	305,005	880,000
Independent Special Dists	365,005	880,000	60,000	0	305,005	880,000

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

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.pbcpa.gov

PALECZNY MICHAEL &
PALECZNY KATHRYN P
2 BRIAR LN
GLENCOE IL 60022-1801

28-43-41-28-23-000-1070 28471



Real Estate Parcel ID: 28-43-41-28-23-000-1070 Legal Description: ROYAL HOMESTEAD COND APTS UNIT 107				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	
COUNTY										
County Operating		305,005	4.5000	1,372.52	880,000	4.2413	3,732.34	880,000	4.5000	3,960.00
County Debt		305,005	.0396	12.08	880,000	.0330	29.04	880,000	.0330	29.04
* Fire/Rescue		305,005	3.4581	1,054.74	880,000	3.2554	2,864.75	880,000	3.4581	3,043.13
* Library Operating		305,005	.5491	167.48	880,000	.5164	454.43	880,000	.5491	483.21
* Library Debt		305,005	.0098	2.99	880,000	.0000	.00	880,000	.0000	.00
PUBLIC SCHOOLS										
By State Law		330,005	3.0660	1,011.80	880,000	2.9497	2,595.74	880,000	3.0730	2,704.24
By Local Board		330,005	3.2480	1,071.86	880,000	3.1248	2,749.82	880,000	3.2480	2,858.24
MUNICIPALITY										
Juno Beach Operating		305,005	1.8195	554.96	880,000	1.7219	1,515.27	880,000	1.8195	1,601.16
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin		305,005	.1026	31.29	880,000	.0961	84.57	880,000	.1026	90.29
So. Fla. Water Mgmt. Dist.		305,005	.0948	28.91	880,000	.0889	78.23	880,000	.0948	83.42
Everglades Construction		305,005	.0327	9.97	880,000	.0306	26.93	880,000	.0327	28.78
FL Inland Navigation District		305,005	.0288	8.78	880,000	.0270	23.76	880,000	.0288	25.34
Children's Services Council		305,005	.4908	149.70	880,000	.4611	405.77	880,000	.4908	431.90
Health Care District		305,005	.6561	200.11	880,000	.6164	542.43	880,000	.6561	577.37
Jupiter Inlet District		305,005	.0722	22.02	880,000	.0678	59.66	880,000	.0900	79.20
Total Millage Rate & Tax Amount			18.1681	5,699.21		17.2304	15,162.74		18.1765	15,995.32
** 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.										