

## VALUE INFORMATION

### Market Value

Last Year ( 2024 )	This Year ( 2025 )
1,502,300	1,507,746

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	860,251	885,198	50,000	50,722	810,251	834,476
County Debt	860,251	885,198	50,000	50,722	810,251	834,476
County Dependent Dists	860,251	885,198	50,000	50,722	810,251	834,476
Public Schools	860,251	885,198	25,000	25,000	835,251	860,198
Municipality Operating	860,251	885,198	50,000	50,722	810,251	834,476
Municipality Debt	860,251	885,198	50,000	50,722	810,251	834,476
Independent Special Dists	860,251	885,198	50,000	50,722	810,251	834,476

**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	622,548

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

FRANKEL STEVEN L &  
FRANKEL LU CHRISTINE  
257 BLANCA ISLES LN  
JUPITER FL 33478-5477

30-42-40-32-05-000-0630 30571 HOMESTEAD



Real Estate Parcel ID: 30-42-40-32-05-000-0630				<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: SONOMA ISLES PL 3 LT 63										
	COLUMN 1			COLUMN 2			COLUMN 3			See <a href="http://www.pbcpar.org">www.pbcpar.org</a> for public hearing updates
<b>Taxing Authority</b>	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	
<b>COUNTY</b>										
County Operating	810,251	4.5000	3,646.13	834,476	4.2413	3,539.26	834,476	4.5000	3,755.14	9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	810,251	.0396	32.09	834,476	.0330	27.54	834,476	.0330	27.54	
* Jupiter Fire/Rescue	810,251	1.6488	1,335.94	834,476	1.5476	1,291.44	834,476	1.7251	1,439.55	
* Library Operating	810,251	.5491	444.91	834,476	.5164	430.92	834,476	.5491	458.21	
* Library Debt	810,251	.0098	7.94	834,476	.0000	.00	834,476	.0000	.00	
<b>PUBLIC SCHOOLS</b>										
By State Law	835,251	3.0660	2,560.88	860,198	2.9497	2,537.33	860,198	3.0730	2,643.39	9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	835,251	3.2480	2,712.90	860,198	3.1248	2,687.95	860,198	3.2480	2,793.92	
<b>MUNICIPALITY</b>										
Jupiter Operating	810,251	2.3894	1,936.01	834,476	2.2470	1,875.07	834,476	2.3894	1,993.90	9/04 7:00 PM (561)746-5134 210 Military Trail Jupiter 33458
Jupiter Debt	810,251	.0854	69.20	834,476	.0000	.00	834,476	.0000	.00	
<b>INDEPENDENT SPECIAL DISTRICTS</b>										
So. Fla. Water Mgmt. Basin	810,251	.1026	83.13	834,476	.0961	80.19	834,476	.1026	85.62	9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	810,251	.0948	76.81	834,476	.0889	74.18	834,476	.0948	79.11	
Everglades Construction	810,251	.0327	26.50	834,476	.0306	25.53	834,476	.0327	27.29	
FL Inland Navigation District	810,251	.0288	23.34	834,476	.0270	22.53	834,476	.0288	24.03	9/04 5:15 PM (561) 627-3386 121 SW Flagler Ave Stuart FL 34994 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 9/11 7:00 PM (561)746-2223 400 N Delaware Blvd Jupiter 33458
Children's Services Council	810,251	.4908	397.67	834,476	.4611	384.78	834,476	.4908	409.56	
Health Care District	810,251	.6561	531.61	834,476	.6164	514.37	834,476	.6561	547.50	
Jupiter Inlet District	810,251	.0722	58.50	834,476	.0678	56.58	834,476	.0900	75.10	
<b>Total Millage Rate &amp; Tax Amount</b>		17.0141	13,943.56		16.0477	13,547.67		17.0134	14,359.86	** SEE BELOW FOR EXPLANATION
<b>** EXPLANATION OF TAX NOTICE</b>										
<b>COLUMN 1</b> "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.			<b>COLUMN 2</b> "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.			<b>COLUMN 3</b> "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.				
<b>NON-AD VALOREM ASSESSMENT</b>										
LEVYING AUTHORITY		PURPOSE OF ASSESSMENT		UNITS	RATE	ASSESSMENT		CONTACT NUMBER		
NPB CO. IMPROV DIST UNIT 46		DEBT		1	661.30	661.30		(561) 624-7830		
NPB CO. IMPROV DIST UNIT 46		MAINTENANCE		1	38.15	38.15		(561) 624-7830		
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES		1	207.00	207.00		(561) 697-2700		
<b>Total Non-Ad Valorem Assessment</b>						906.45				
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. <b>NOTE:</b>										