

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
775,000	770,000

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 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	775,000	770,000	0	0	775,000	770,000
County Debt	775,000	770,000	0	0	775,000	770,000
County Dependent Dists	775,000	770,000	0	0	775,000	770,000
Public Schools	775,000	770,000	0	0	775,000	770,000
Municipality Operating	775,000	770,000	0	0	775,000	770,000
Independent Special Dists	775,000	770,000	0	0	775,000	770,000

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.pbcpao.gov

30-42-41-04-02-027-0040 30581

ROITMAN SHARON L
9361 CRESTVIEW CIR
WEST PALM BEACH FL 33412-2494



Real Estate Parcel ID: 30-42-41-04-02-027-0040				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: JUPITER COUNTRY CLUB CONDO UNIT D BLDG 27										
	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	775,000	4.5000	3,487.50	770,000	4.2678	3,286.21	770,000	4.5000	3,465.00	9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	775,000	.0330	25.58	770,000	.0210	16.17	770,000	.0210	16.17	
* Jupiter Fire/Rescue	775,000	1.7251	1,336.95	770,000	.0000	.00	770,000	.0000	.00	
* Library Operating	775,000	.5491	425.55	770,000	.5213	401.40	770,000	.5491	422.81	
* Library Debt	775,000	.0000	.00	770,000	.0000	.00	770,000	.0000	.00	
PUBLIC SCHOOLS										
By State Law	775,000	3.0730	2,381.58	770,000	2.9449	2,267.57	770,000	3.0390	2,340.03	9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	775,000	3.2480	2,517.20	770,000	3.1126	2,396.70	770,000	3.2480	2,500.96	
MUNICIPALITY										
Jupiter Operating	775,000	2.3894	1,851.79	770,000	2.2705	1,748.29	770,000	3.5886	2,763.22	9/08 7:00 PM (561)746-5134 210 Military Trail Jupiter 33458
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	775,000	.1026	79.52	770,000	.0977	75.23	770,000	.1026	79.00	9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	775,000	.0948	73.47	770,000	.0906	69.76	770,000	.0948	73.00	
Everglades Construction	775,000	.0327	25.34	770,000	.0312	24.02	770,000	.0327	25.18	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 ByntrnBch FL33426 9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401 9/17 7:00 PM (561)746-2223 400 N Delaware Blvd Jupiter 33458
FL Inland Navigation District	775,000	.0270	20.93	770,000	.0257	19.79	770,000	.0270	20.79	
Children's Services Council	775,000	.4908	380.37	770,000	.4642	357.43	770,000	.4908	377.92	
Health Care District	775,000	.6561	508.48	770,000	.6205	477.79	770,000	.6561	505.20	
Jupiter Inlet District	775,000	.0722	55.96	770,000	.0681	52.44	770,000	.0722	55.59	
Total Millage Rate & Tax Amount		16.9938	13,170.22		14.5361	11,192.80		16.4219	12,644.87	** 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		
NPB CO. IMPROV DIST UNIT 46		DEBT		1	1,086.93	1,086.93		(561) 624-7830		
NPB CO. IMPROV DIST UNIT 46		MAINTENANCE		1	132.83	132.83		(561) 624-7830		
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES		1	122.00	122.00		(561) 697-2700		
JUPITER FIRE PROTECTION		FIRE PROTECTION		1	60.00	60.00		(561)746-5134		
Total Non-Ad Valorem Assessment						1,401.76				