

VALUE INFORMATION

Market Value

Last Year (2024)	This Year (2025)
260,000	255,000

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	206,305	255,000	0	0	206,305	255,000
County Debt	206,305	255,000	0	0	206,305	255,000
County Dependent Dists	206,305	255,000	0	0	206,305	255,000
Public Schools	260,000	255,000	0	0	260,000	255,000
Municipality Operating	206,305	255,000	0	0	206,305	255,000
Municipality Debt	206,305	255,000	0	0	206,305	255,000
Independent Special Dists	206,305	255,000	0	0	206,305	255,000

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.pbcapao.gov

DEGROFF RICHARD L &
DEGROFF JENNIFER A
329 N KENTUCKY AVE
MASSAPELLA NY 11758-1120

30-42-41-13-22-002-2030 30571



Real Estate Parcel ID: 30-42-41-13-22-002-2030				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: SOMERSET AT ABACOA CONDOMINIUM UNIT 2-203										
	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										9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Operating	206,305	4.5000	928.37	255,000	4.2413	1,081.53	255,000	4.5000	1,147.50	
County Debt	206,305	.0396	8.17	255,000	.0330	8.42	255,000	.0330	8.42	
* Jupiter Fire/Rescue	206,305	1.6488	340.16	255,000	1.5476	394.64	255,000	1.7251	439.90	
* Library Operating	206,305	.5491	113.28	255,000	.5164	131.68	255,000	.5491	140.02	
* Library Debt	206,305	.0098	2.02	255,000	.0000	.00	255,000	.0000	.00	9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
PUBLIC SCHOOLS										
By State Law	260,000	3.0660	797.16	255,000	2.9497	752.17	255,000	3.0730	783.62	
By Local Board	260,000	3.2480	844.48	255,000	3.1248	796.82	255,000	3.2480	828.24	
MUNICIPALITY										9/04 7:00 PM (561)746-5134 210 Military Trail Jupiter 33458
Jupiter Operating	206,305	2.3894	492.95	255,000	2.2470	572.99	255,000	2.3894	609.30	
Jupiter Debt	206,305	.0854	17.62	255,000	.0000	.00	255,000	.0000	.00	
INDEPENDENT SPECIAL DISTRICTS										9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Basin	206,305	.1026	21.17	255,000	.0961	24.51	255,000	.1026	26.16	
So. Fla. Water Mgmt. Dist.	206,305	.0948	19.56	255,000	.0889	22.67	255,000	.0948	24.17	
Everglades Construction	206,305	.0327	6.75	255,000	.0306	7.80	255,000	.0327	8.34	
FL Inland Navigation District	206,305	.0288	5.94	255,000	.0270	6.89	255,000	.0288	7.34	
Children's Services Council	206,305	.4908	101.25	255,000	.4611	117.58	255,000	.4908	125.15	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
Health Care District	206,305	.6561	135.36	255,000	.6164	157.18	255,000	.6561	167.31	
Jupiter Inlet District	206,305	.0722	14.90	255,000	.0678	17.29	255,000	.0900	22.95	
Total Millage Rate & Tax Amount		17.0141	3,849.14		16.0477	4,092.17		17.0134	4,338.42	** 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		
NPB CO. IMPROV DIST UNIT 9B RE		DEBT		1	97.80	97.80		(561) 624-7830		
NPB CO. IMPROV DIST UNIT 9B RE		MAINTENANCE		1	71.00	71.00		(561) 624-7830		
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES		1	116.00	116.00		(561) 697-2700		
Total Non-Ad Valorem Assessment						284.80				
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.										