

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
879,153	889,376

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	464,041	476,570	55,722	56,411	408,319	420,159
County Debt	464,041	476,570	55,722	56,411	408,319	420,159
County Dependent Dists	464,041	476,570	55,722	56,411	408,319	420,159
Public Schools	464,041	476,570	30,000	30,000	434,041	446,570
Municipality Operating	464,041	476,570	55,722	56,411	408,319	420,159
Independent Special Dists	464,041	476,570	55,722	56,411	408,319	420,159

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- 2.7 percent in 2026	All Taxing Authorities	412,806

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
Widower	All Taxing Authorities	5,000
Additional Homestead*	Non-School Taxing Authorities	26,411

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

EMERY RICHARD LEO
EMERY RICHARD LEO TR
2609 W COMMUNITY DR
JUPITER FL 33458-8241

30-42-41-14-07-000-2820 30581 HOMESTEAD



Real Estate Parcel ID: 30-42-41-14-07-000-2820				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: MARTINIQUE AT ABACOA PL 2 LT 282										
	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	408,319	4.5000	1,837.44	420,159	4.2678	1,793.15	420,159	4.5000	1,890.72	9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	408,319	.0330	13.47	420,159	.0210	8.82	420,159	.0210	8.82	
* Jupiter Fire/Rescue	408,319	1.7251	704.39	420,159	.0000	.00	420,159	.0000	.00	
* Library Operating	408,319	.5491	224.21	420,159	.5213	219.03	420,159	.5491	230.71	
* Library Debt	408,319	.0000	.00	420,159	.0000	.00	420,159	.0000	.00	
PUBLIC SCHOOLS										
By State Law	434,041	3.0730	1,333.81	446,570	2.9449	1,315.10	446,570	3.0390	1,357.13	9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	434,041	3.2480	1,409.77	446,570	3.1126	1,389.99	446,570	3.2480	1,450.46	
MUNICIPALITY										
Jupiter Operating	408,319	2.3894	975.64	420,159	2.2705	953.97	420,159	3.5886	1,507.78	9/08 7:00 PM (561)746-5134 210 Military Trail Jupiter 33458
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	408,319	.1026	41.89	420,159	.0977	41.05	420,159	.1026	43.11	9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	408,319	.0948	38.71	420,159	.0906	38.07	420,159	.0948	39.83	
Everglades Construction	408,319	.0327	13.35	420,159	.0312	13.11	420,159	.0327	13.74	
FL Inland Navigation District	408,319	.0270	11.02	420,159	.0257	10.80	420,159	.0270	11.34	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
Children's Services Council	408,319	.4908	200.40	420,159	.4642	195.04	420,159	.4908	206.21	
Health Care District	408,319	.6561	267.90	420,159	.6205	260.71	420,159	.6561	275.67	
Jupiter Inlet District	408,319	.0722	29.48	420,159	.0681	28.61	420,159	.0722	30.34	
Total Millage Rate & Tax Amount		16.9938	7,101.48		14.5361	6,267.45		16.4219	7,065.86	** 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 9B RE	DEBT		1	649.42	649.42		(561) 624-7830			
NPB CO. IMPROV DIST UNIT 9B RE	MAINTENANCE		1	744.82	744.82		(561) 624-7830			
SOLID WASTE AUTHORITY OF PBC	GARBAGE SERVICES		1	244.00	244.00		(561) 697-2700			
JUPITER FIRE PROTECTION	FIRE PROTECTION		1	93.00	93.00		(561)746-5134			
Total Non-Ad Valorem Assessment					1,731.24					
Your final tax bill may contain Non-Ad Val										