

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
3,483,463	3,655,190

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	899,015	923,288	50,722	51,411	848,293	871,877
County Debt	899,015	923,288	50,722	51,411	848,293	871,877
County Dependent Dists	899,015	923,288	50,722	51,411	848,293	871,877
Public Schools	899,015	923,288	25,000	25,000	874,015	898,288
Municipality Operating	899,015	923,288	50,722	51,411	848,293	871,877
Independent Special Dists	899,015	923,288	50,722	51,411	848,293	871,877

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	2,731,902

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	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

BORREGO ROBERT &
BORREGO CORI J
100 E RIVERSIDE DR
JUPITER FL 33469-3256

30-43-40-31-00-003-0070 30581 HOMESTEAD



2026 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

Real Estate Parcel ID: 30-43-40-31-00-003-0070				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: 31-40-43, WLY 100 FT OF ELY 767.27 FT OF GOV LTS 3 & 9 LYG S OF RIVERSIDE DR IN OR882P859										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpao.gov 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										9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Operating	848,293	4.5000	3,817.32	871,877	4.2678	3,721.00	871,877	4.5000	3,923.45	
County Debt	848,293	.0330	27.99	871,877	.0210	18.31	871,877	.0210	18.31	
* Jupiter Fire/Rescue	848,293	1.7251	1,463.39	871,877	.0000	.00	871,877	.0000	.00	
* Library Operating	848,293	.5491	465.80	871,877	.5213	454.51	871,877	.5491	478.75	
* Library Debt	848,293	.0000	.00	871,877	.0000	.00	871,877	.0000	.00	9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
PUBLIC SCHOOLS										
By State Law	874,015	3.0730	2,685.85	898,288	2.9449	2,645.37	898,288	3.0390	2,729.90	
By Local Board	874,015	3.2480	2,838.80	898,288	3.1126	2,796.01	898,288	3.2480	2,917.64	
MUNICIPALITY										
Jupiter Operating	848,293	2.3894	2,026.91	871,877	2.2705	1,979.60	871,877	3.5886	3,128.82	9/08 7:00 PM (561)746-5134 210 Military Trail Jupiter 33458
INDEPENDENT SPECIAL DISTRICTS										9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Basin	848,293	.1026	87.03	871,877	.0977	85.18	871,877	.1026	89.45	
So. Fla. Water Mgmt. Dist.	848,293	.0948	80.42	871,877	.0906	78.99	871,877	.0948	82.65	
Everglades Construction	848,293	.0327	27.74	871,877	.0312	27.20	871,877	.0327	28.51	
FL Inland Navigation District	848,293	.0270	22.90	871,877	.0257	22.41	871,877	.0270	23.54	
Children's Services Council	848,293	.4908	416.34	871,877	.4642	404.73	871,877	.4908	427.92	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
Health Care District	848,293	.6561	556.57	871,877	.6205	541.00	871,877	.6561	572.04	9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Jupiter Inlet District	848,293	.0722	61.25	871,877	.0681	59.37	871,877	.0722	62.95	9/17 7:00 PM (561)746-2223 400 N Delaware Blvd Jupiter 33458
Total Millage Rate & Tax Amount		16.9938	14,578.31		14.5361	12,833.68		16.4219	14,483.93	** 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		
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES		1	217.00	217.00		(561) 697-2700		
JUPITER FIRE PROTECTION		FIRE PROTECTION		1	134.00	134.00		(561)746-5134		
Total Non-Ad Valorem Assessment							351.00			
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.										