VALUE INFORMATION

MACGREGOR RODERICK J &
MACGREGOR JOAN
200 OCEAN TRAIL WAY UNIT 509
JUPITER FL 33477-5513

30-43-41-05-06-000-5090 30581 HOMESTEAD

Market Value	
Last Year (2025)	This Year (2026)
570,000	570,000

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	303,808	312,011	50,722	51,411	253,086	260,600
County Debt	303,808	312,011	50,722	51,411	253,086	260,600
County Dependent Dists	303,808	312,011	50,722	51,411	253,086	260,600
Public Schools	303,808	312,011	25,000	25,000	278,808	287,011
Municipality Operating	303,808	312,011	50,722	51,411	253,086	260,600
Independent Special Dists	303,808	312,011	50,722	51,411	253,086	260,600

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	257,989

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.pbcpao.gov

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

Real Estate Parcel ID: 30-43-41-05-06-000-5090

Legal Description:
OCEAN TRAIL COND NO 1 UNIT 509

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.

See www.pbcpao.gov for public hearing updates

Taxing Authority *Dependent Special Districts	COLUMN 1 Your Property Taxes Last Year			COLUMN 2 Your Property Taxes This Year if no budget change is made			COLUMN 3 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.
	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	
COUNTY										
County Operating	253,086	4.5000	1,138.89	260,600	4.2678	1,112.19	260,600	4.5000	1,172.70	9/03 5:05 PM (561) 355-3996
County Debt	253,086	.0330	8.35	260,600	.0210	5.47	260,600	.0210	5.47	301 N Olive Ave 6th Fl WPB 33401
* Jupiter Fire/Rescue	253,086	1.7251	436.60	260,600	.0000	.00	260,600	.0000	.00	
* Library Operating	253,086	.5491	138.97	260,600	.5213	135.85	260,600	.5491	143.10	
* Library Debt	253,086	.0000	.00	260,600	.0000	.00	260,600	.0000	.00	
PUBLIC SCHOOLS										
By State Law	278,808	3.0730	856.78	287,011	2.9449	845.22	287,011	3.0390	872.23	9/9 5:05 PM (561) 434-8837
By Local Board	278,808	3.2480	905.57	287,011	3.1126	893.35	287,011	3.2480	932.21	3300 Forest Hill Blvd WPB 33406
MUNICIPALITY										
Jupiter Operating	253,086	2.3894	604.72	260,600	2.2705	591.69	260,600	3.5886	935.19	9/08 7:00 PM (561)746-5134 210 Military Trail Jupiter 33458
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	253,086	.1026	25.97	260,600	.0977	25.46	260,600	.1026	26.74	9/10 5:15 PM (561) 686-8800
So. Fla. Water Mgmt. Dist.	253,086	.0948	23.99	260,600	.0906	23.61	260,600	.0948	24.70	3301 Gun Club Rd Bldg WPB 33406
Everglades Construction	253,086	.0327	8.28	260,600	.0312	8.13	260,600	.0327	8.52	
FL Inland Navigation District	253,086	.0270	6.83	260,600	.0257	6.70	260,600	.0270	7.04	9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957
Children's Services Council	253,086	.4908	124.21	260,600	.4642	120.97	260,600	.4908	127.90	9/10 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntnBch FL33426
Health Care District	253,086	.6561	166.05	260,600	.6205	161.70	260,600	.6561	170.98	9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Jupiter Inlet District	253,086	.0722	18.27	260,600	.0681	17.75	260,600	.0722	18.82	9/17 7:00 PM (561)746-2223 400 N Delaware Blvd Jupiter 33458
Total Millage Rate & Tax Amount		16.9938	4,463.48		14.5361	3,948.09		16.4219	4,445.60	** 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
SOLID WASTE AUTHORITY OF PBC	GARBAGE SERVICES	1	122.00	122.00	(561) 697-2700
JUPITER FIRE PROTECTION	FIRE PROTECTION	1	15.00	15.00	(561)746-5134
			Total Non-Ad Valorem Assessment	137.00	

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.