

VALUE INFORMATION

Market Value

Last Year (2024)	This Year (2025)
380,000	380,000

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.

38-43-44-27-64-000-3120 38452 HOMESTEAD

LAMANNNA JOSEPH N
LAMANNNA JOSEPH N TR
511 LUCERNE AVE APT 312
LAKE WORTH BEACH FL 33460-3861

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	285,219	293,490	75,000	75,722	210,219	217,768
County Debt	285,219	293,490	75,000	75,722	210,219	217,768
County Dependent Dists	285,219	293,490	75,000	75,722	210,219	217,768
Public Schools	285,219	293,490	25,000	25,000	260,219	268,490
Municipality Operating	285,219	293,490	75,000	75,722	210,219	217,768
Municipality Debt	285,219	293,490	75,000	75,722	210,219	217,768
Independent Special Dists	285,219	293,490	50,000	50,722	235,219	242,768

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- 2.9 percent in 2025	All Taxing Authorities	86,510

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	25,722
Senior - County	County Taxing Authority	25,000
Senior - Municipal	Municipal Taxing Authority	25,000

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.pbcpa.gov



2025 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

Real Estate Parcel ID: 38-43-44-27-64-000-3120 Legal Description: LUCERNE CONDOMINIUM UNIT 312	<h2 style="margin: 0;">DO NOT PAY</h2> <p style="margin: 0;">THIS IS NOT A BILL</p>	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.
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	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpa.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										
County Operating	210,219	4.5000	945.99	217,768	4.2413	923.62	217,768	4.5000	979.96	9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	210,219	.0396	8.32	217,768	.0330	7.19	217,768	.0330	7.19	
* Fire/Rescue	210,219	3.4581	726.96	217,768	3.2554	708.92	217,768	3.4581	753.06	
PUBLIC SCHOOLS										
By State Law	260,219	3.0660	797.83	268,490	2.9497	791.96	268,490	3.0730	825.07	9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	260,219	3.2480	845.19	268,490	3.1248	838.98	268,490	3.2480	872.06	
MUNICIPALITY										
Lake Worth Beach Operating	210,219	5.4945	1,155.05	217,768	5.1020	1,111.05	217,768	5.4945	1,196.53	9/11 5:01 PM (561)586-1654 7 N Dixie Hwy Lk Worth Bch 33460
Lake Worth Beach Debt	210,219	.9200	193.40	217,768	.4000	87.11	217,768	.4000	87.11	
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	235,219	.1026	24.13	242,768	.0961	23.33	242,768	.1026	24.91	9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	235,219	.0948	22.30	242,768	.0889	21.58	242,768	.0948	23.01	
Everglades Construction	235,219	.0327	7.69	242,768	.0306	7.43	242,768	.0327	7.94	
FL Inland Navigation District	235,219	.0288	6.77	242,768	.0270	6.55	242,768	.0288	6.99	
Children's Services Council	235,219	.4908	115.45	242,768	.4611	111.94	242,768	.4908	119.15	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 BytnBch FL33426 9/17 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Health Care District	235,219	.6561	154.33	242,768	.6164	149.64	242,768	.6561	159.28	
Total Millage Rate & Tax Amount		22.1320	5,003.41		20.4263	4,789.30		21.6124	5,062.26	** SEE BELOW FOR EXPLANATION

** EXPLANATION OF TAX NOTICE

<p style="text-align: center; margin: 0;">COLUMN 1</p> <p style="text-align: center; margin: 0;">"YOUR PROPERTY TAXES LAST YEAR"</p> <p style="font-size: small; margin: 5px 0;">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.</p>	<p style="text-align: center; margin: 0;">COLUMN 2</p> <p style="text-align: center; margin: 0;">"YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"</p> <p style="font-size: small; margin: 5px 0;">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.</p>	<p style="text-align: center; margin: 0;">COLUMN 3</p> <p style="text-align: center; margin: 0;">"YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"</p> <p style="font-size: small; margin: 5px 0;">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.</p>
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NON-AD VALOREM ASSESSMENT

LEVYING AUTHORITY	PURPOSE OF ASSESSMENT	UNITS	RATE	ASSESSMENT	CONTACT NUMBER
SOLID WASTE AUTHORITY OF PBC LAKE WORTH - STORMWATER	GARBAGE SERVICES	1	116.00	116.00	(561) 697-2700
	STORM WATER ASSESSMENT	1	120.31	120.31	(561) 586-1720
Total Non-Ad Valorem Assessment				236.31	

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.