

## VALUE INFORMATION

### Market Value

Last Year ( 2024 )	This Year ( 2025 )
1,000,000	1,000,000

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.

LEIBOWITZ SANDRA  
 LEIBOWITZ SANDRA TR  
 2778 S OCEAN BLVD PH 55  
 PALM BEACH FL 33480-5574

50-43-44-23-10-002-5050 50447 HOMESTEAD

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	420,700	432,900	55,000	55,722	365,700	377,178
County Debt	420,700	432,900	55,000	55,722	365,700	377,178
Public Schools	420,700	432,900	30,000	30,000	390,700	402,900
Municipality Operating	420,700	432,900	55,000	55,722	365,700	377,178
Independent Special Dist	420,700	432,900	55,000	55,722	365,700	377,178

**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	567,100

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
Widow	All Taxing Authorities	5,000
Additional Homestead*	Non-School Taxing Authorities	25,722

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](http://www.pbcpa.gov)



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

Real Estate Parcel ID: 50-43-44-23-10-002-5050			<b>DO NOT PAY</b> 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: SUTTON PLACE COND                      UNIT PH-5-S											
	<b>COLUMN 1</b>		<b>COLUMN 2</b>			<b>COLUMN 3</b>			See <a href="http://www.pbcpa.gov">www.pbcpa.gov</a> for public hearing updates		
<b>Taxing Authority</b> <small>*Dependent Special Districts</small>	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			<b>A public hearing on the proposed taxes and budget will be held at the locations and dates below.</b>		
	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate		Tax Amount	
<b>COUNTY</b>											
County Operating	365,700	4.5000	1,645.65	377,178	4.2413	1,599.73	377,178	4.5000	1,697.30	9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401	
County Debt	365,700	.0396	14.48	377,178	.0330	12.45	377,178	.0330	12.45		
<b>PUBLIC SCHOOLS</b>											
By State Law	390,700	3.0660	1,197.89	402,900	2.9497	1,188.43	402,900	3.0730	1,238.11	9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406	
By Local Board	390,700	3.2480	1,268.99	402,900	3.1248	1,258.98	402,900	3.2480	1,308.62		
<b>MUNICIPALITY</b>											
Palm Beach Operating	365,700	2.6110	954.84	377,178	2.4310	916.92	377,178	2.6110	984.81	9/08 5:01PM (561)838-5444 360 South County Road PB 33480	
<b>INDEPENDENT SPECIAL DISTRICTS</b>											
So. Fla. Water Mgmt. Basin	365,700	.1026	37.52	377,178	.0961	36.25	377,178	.1026	38.70	9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406	
So. Fla. Water Mgmt. Dist.	365,700	.0948	34.67	377,178	.0889	33.53	377,178	.0948	35.76		
Everglades Construction	365,700	.0327	11.96	377,178	.0306	11.54	377,178	.0327	12.33		
FL Inland Navigation District	365,700	.0288	10.53	377,178	.0270	10.18	377,178	.0288	10.86		
Children's Services Council	365,700	.4908	179.49	377,178	.4611	173.92	377,178	.4908	185.12	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	365,700	.6561	239.94	377,178	.6164	232.49	377,178	.6561	247.47		
<b>Total Millage Rate &amp; Tax Amount</b>			14.8704	5,595.96		14.0999	5,474.42		14.8708	5,771.53	<b>** SEE BELOW FOR EXPLANATION</b>

### \*\* EXPLANATION OF TAX NOTICE

<b>COLUMN 1</b> "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.	<b>COLUMN 2</b> "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.	<b>COLUMN 3</b> "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.
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### NON-AD VALOREM ASSESSMENT

LEVYING AUTHORITY	PURPOSE OF ASSESSMENT	UNITS	RATE	ASSESSMENT	CONTACT NUMBER
SOLID WASTE AUTHORITY OF PBC	GARBAGE SERVICES	1	116.00	116.00	(561) 697-2700
PALM BEACH UNDERGROUND UTILITIES	UNDERGROUND UTILITIES ASSESSMT	1	319.47	319.47	(561) 838-5444
<b>Total Non-Ad Valorem Assessment</b>				435.47	

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.