

## VALUE INFORMATION

### Market Value

Last Year ( 2024 )	This Year ( 2025 )
1,300,000	1,300,000

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.

50-43-44-35-24-000-3010 50447  
 KAPNER VIRGINIA K &  
 KAPNER STEVEN M  
 3390 S OCEAN BLVD APT 301  
 PALM BEACH FL 33480-5616

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	845,185	929,704	0	0	845,185	929,704
County Debt	845,185	929,704	0	0	845,185	929,704
Public Schools	1,300,000	1,300,000	0	0	1,300,000	1,300,000
Municipality Operating	845,185	929,704	0	0	845,185	929,704
Independent Special Dist	845,185	929,704	0	0	845,185	929,704

**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
Non-Homestead Assessment Cap - 10 percent	Non-School Taxing Authorities	370,296

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

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: 50-43-44-35-24-000-3010			<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: EMERAUDE COND UNIT 301										
	<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	845,185	4.5000	3,803.33	929,704	4.2413	3,943.15	929,704	4.5000		4,183.67
County Debt	845,185	.0396	33.47	929,704	.0330	30.68	929,704	.0330	30.68	9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
<b>PUBLIC SCHOOLS</b>										
By State Law	1,300,000	3.0660	3,985.80	1,300,000	2.9497	3,834.61	1,300,000	3.0730		3,994.90
By Local Board	1,300,000	3.2480	4,222.40	1,300,000	3.1248	4,062.24	1,300,000	3.2480	4,222.40	
<b>MUNICIPALITY</b>										
Palm Beach Operating	845,185	2.6110	2,206.78	929,704	2.4310	2,260.11	929,704	2.6110		2,427.46
<b>INDEPENDENT SPECIAL DISTRICTS</b>										
So. Fla. Water Mgmt. Basin	845,185	.1026	86.72	929,704	.0961	89.34	929,704	.1026		95.39
So. Fla. Water Mgmt. Dist.	845,185	.0948	80.12	929,704	.0889	82.65	929,704	.0948	88.14	
Everglades Construction	845,185	.0327	27.64	929,704	.0306	28.45	929,704	.0327	30.40	
FL Inland Navigation District	845,185	.0288	24.34	929,704	.0270	25.10	929,704	.0288	26.78	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
Children's Services Council	845,185	.4908	414.82	929,704	.4611	428.69	929,704	.4908	456.30	
Health Care District	845,185	.6561	554.53	929,704	.6164	573.07	929,704	.6561	609.98	
<b>Total Millage Rate &amp; Tax Amount</b>		14.8704	15,439.95		14.0999	15,358.09		14.8708	16,166.10	** SEE BELOW FOR EXPLANATION

### \*\* EXPLANATION OF TAX NOTICE

<b>COLUMN 1</b> "YOUR PROPERTY TAXES LAST YEAR"	<b>COLUMN 2</b> "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"	<b>COLUMN 3</b> "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	116.00	116.00	(561) 697-2700
PALM BEACH UNDERGROUND UTILITIES	UNDERGROUND UTILITIES ASSESSMT	1	394.35	394.35	(561) 838-5444
<b>Total Non-Ad Valorem Assessment</b>				510.35	

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.