

## VALUE INFORMATION

### Market Value

Last Year ( 2024 )	This Year ( 2025 )
165,000	220,000

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.

52-41-42-10-01-000-3590 52401  
 IPOCK JAMES FJR &  
 IPOCK GWENDOLYN M  
 12116 ARBORDALE WAY  
 WEST PALM BEACH FL 33412-2596

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	75,867	83,454	0	0	75,867	83,454
County Debt	75,867	83,454	0	0	75,867	83,454
County Dependent Dists	75,867	83,454	0	0	75,867	83,454
Public Schools	165,000	220,000	0	0	165,000	220,000
Municipality Operating	75,867	83,454	0	0	75,867	83,454
Independent Special Dists	75,867	83,454	0	0	75,867	83,454

**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	136,546

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: 52-41-42-10-01-000-3590 Legal Description: AVENIR SITE PLAN 2 POD 5 LT 359	<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 <a href="http://www.pbcpa.gov">www.pbcpa.gov</a> 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	
<b>COUNTY</b>										
County Operating	75,867	4.5000	341.40	83,454	4.2413	353.95	83,454	4.5000	375.54	9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	75,867	.0396	3.00	83,454	.0330	2.75	83,454	.0330	2.75	
* Library Operating	75,867	.5491	41.66	83,454	.5164	43.10	83,454	.5491	45.82	
* Library Debt	75,867	.0098	.74	83,454	.0000	.00	83,454	.0000	.00	
<b>PUBLIC SCHOOLS</b>										
By State Law	165,000	3.0660	505.89	220,000	2.9497	648.93	220,000	3.0730	676.06	9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	165,000	3.2480	535.92	220,000	3.1248	687.46	220,000	3.2480	714.56	
<b>MUNICIPALITY</b>										
Palm Beach Gardens Operating	75,867	5.0537	383.41	83,454	4.7391	395.50	83,454	5.0537	421.75	9/04 6:00 PM (561)799-4108 10500 N Mlty TrL P.B.GardensFL33410
<b>INDEPENDENT SPECIAL DISTRICTS</b>										
So. Fla. Water Mgmt. Basin	75,867	.1026	7.78	83,454	.0961	8.02	83,454	.1026	8.56	9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	75,867	.0948	7.19	83,454	.0889	7.42	83,454	.0948	7.91	
Everglades Construction	75,867	.0327	2.48	83,454	.0306	2.55	83,454	.0327	2.73	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
FL Inland Navigation District	75,867	.0288	2.18	83,454	.0270	2.25	83,454	.0288	2.40	
Children's Services Council	75,867	.4908	37.24	83,454	.4611	38.48	83,454	.4908	40.96	
Health Care District	75,867	.6561	49.78	83,454	.6164	51.44	83,454	.6561	54.75	
<b>Total Millage Rate &amp; Tax Amount</b>		17.8720	1,918.67		16.9244	2,241.85		17.8626	2,353.79	** SEE BELOW FOR EXPLANATION

### \*\* EXPLANATION OF TAX NOTICE

<p style="text-align: center;"><b>COLUMN 1</b></p> <p style="text-align: center;">"YOUR PROPERTY TAXES LAST YEAR"</p> <p style="font-size: small;">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;"><b>COLUMN 2</b></p> <p style="text-align: center;">"YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"</p> <p style="font-size: small;">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;"><b>COLUMN 3</b></p> <p style="text-align: center;">"YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"</p> <p style="font-size: small;">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
AVENIR CDD DEBT	CDD MAINT AND DEBT REPAYMENT	1	1,982.71	1,982.71	(561) 630-4922
AVENIR CDD MAINT	CDD MAINT AND DEBT REPAYMENT	1	1,502.13	1,502.13	(561) 630-4922
<b>Total Non-Ad Valorem Assessment</b>				<b>3,484.84</b>	

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.