

VALUE INFORMATION

Market Value

Last Year (2024)	This Year (2025)
1,629,196	1,964,843

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.

52-42-42-03-08-000-0040 52401 HOMESTEAD

KAPELEWSKI JOHN S &
KAPELEWSKI GENEVIEVE M
108 MONTE CARLO DR
PALM BEACH GARDENS FL 33418-1745

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	932,234	959,269	50,000	50,722	882,234	908,547
County Debt	932,234	959,269	50,000	50,722	882,234	908,547
County Dependent Dists	932,234	959,269	50,000	50,722	882,234	908,547
Public Schools	932,234	959,269	25,000	25,000	907,234	934,269
Municipality Operating	932,234	959,269	50,000	50,722	882,234	908,547
Independent Special Dists	932,234	959,269	50,000	50,722	882,234	908,547

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	1,005,574

Properties can receive an assessment reduction for a number of reasons including the Save our Homes Benefit and the 10 % non-homestead property limitation.

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.

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

Real Estate Parcel ID: 52-42-42-03-08-000-0040

Legal Description:

MIRASOL PAR 24

LT 4

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.

	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpao.gov for public hearing updates
Taxing Authority *Dependent Special Districts	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.
	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	
COUNTY										
County Operating	882,234	4.5000	3,970.05	908,547	4.2413	3,853.42	908,547	4.5000	4,088.46	9/09 5:05 PM (561) 355-3996
County Debt	882,234	.0396	34.94	908,547	.0330	29.98	908,547	.0330	29.98	301 N Olive Ave 6th Fl WPB 33401
* Library Operating	882,234	.5491	484.43	908,547	.5164	469.17	908,547	.5491	498.88	
* Library Debt	882,234	.0098	8.65	908,547	.0000	.00	908,547	.0000	.00	
PUBLIC SCHOOLS										
By State Law	907,234	3.0660	2,781.58	934,269	2.9497	2,755.81	934,269	3.0730	2,871.01	9/10 5:05 PM (561) 434-8837
By Local Board	907,234	3.2480	2,946.70	934,269	3.1248	2,919.40	934,269	3.2480	3,034.51	3300 Forest Hill Blvd WPB 33406
MUNICIPALITY										
Palm Beach Gardens Operating	882,234	5.0537	4,458.55	908,547	4.7391	4,305.70	908,547	5.0537	4,591.52	9/04 6:00 PM (561) 799-4108 10500 N Mlty Trl P.B.GardensFL33410
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	882,234	.1026	90.52	908,547	.0961	87.31	908,547	.1026	93.22	9/11 5:15 PM (561) 686-8800
So. Fla. Water Mgmt. Dist.	882,234	.0948	83.64	908,547	.0889	80.77	908,547	.0948	86.13	3301 Gun Club Rd Bldg WPB 33406
Everglades Construction	882,234	.0327	28.85	908,547	.0306	27.80	908,547	.0327	29.71	
FL Inland Navigation District	882,234	.0288	25.41	908,547	.0270	24.53	908,547	.0288	26.17	9/04 5:15 PM (561) 627-3386
Children's Services Council	882,234	.4908	433.00	908,547	.4611	418.93	908,547	.4908	445.91	121 SW Flagler Ave Stuart FL 34994 9/15 5:01 PM (561) 740-7000
Health Care District	882,234	.6561	578.83	908,547	.6164	560.03	908,547	.6561	596.10	2300 High Ridge Rd ByntnBch FL33426 9/17 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Total Millage Rate & Tax Amount		17.8720	15,925.15		16.9244	15,532.85		17.8626	16,391.60	** SEE BELOW FOR EXPLANATION

** EXPLANATION OF TAX NOTICE

COLUMN 1 "YOUR PROPERTY TAXES LAST YEAR"	COLUMN 2 "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"	COLUMN 3 "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
NPB CO. IMPROV DIST 43 SFO	DEBT	1	391.86	391.86	(561) 624-7830
NPB CO. IMPROV DIST 43 SFO	MAINTENANCE	1	388.14	388.14	(561) 624-7830
SOLID WASTE AUTHORITY OF PBC	GARBAGE SERVICES	1	207.00	207.00	(561) 697-2700
Total Non-Ad Valorem Assessment				987.00	

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.