

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
11,110,257	13,176,999

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 14, 2026** at 301 N Olive Ave, West Palm Beach, FL 33401.

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	10,902,701	11,197,074	50,722	51,411	10,851,979	11,145,663
County Debt	10,902,701	11,197,074	50,722	51,411	10,851,979	11,145,663
County Dependent Dists	10,902,701	11,197,074	50,722	51,411	10,851,979	11,145,663
Public Schools	10,902,701	11,197,074	25,000	25,000	10,877,701	11,172,074
Municipality Operating	10,902,701	11,197,074	50,722	51,411	10,851,979	11,145,663
Independent Special Dists	10,902,701	11,197,074	50,722	51,411	10,851,979	11,145,663

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- 2.7 percent in 2026	All Taxing Authorities	1,979,925

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	26,411

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

PHIPPS CHRISTINE
PHIPPS CHRISTINE TR
19000 POINT DR
TEQUESTA FL 33469-2030

60-42-40-25-00-006-0014 60461 HOMESTEAD



Real Estate Parcel ID: 60-42-40-25-00-006-0014 Legal Description: 25/36-40-42, PT OF GOV LT 6 IN SEC 25 & GOV LT 3 IN SEC 36 LYG E OF & ADJ TO POINT DR K/A LT 9 BLK D (LESS SLY 15 FT OF ELY 236.66 FT) & LT 10 BLK D (LESS NLY 9.50 FT) JUPITER				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 2			COLUMN 3			See www.pbcpa.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 County Debt * Library Operating * Library Debt	10,851,979 10,851,979 10,851,979 10,851,979	4.5000 .0330 .5491 .0000	48,833.91 358.12 5,958.82 .00	11,145,663 11,145,663 11,145,663 11,145,663	4.2678 .0210 .5213 .0000	47,567.46 234.06 5,810.23 .00	11,145,663 11,145,663 11,145,663 11,145,663	4.5000 .0210 .5491 .0000	50,155.48 234.06 6,120.08 .00	9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
PUBLIC SCHOOLS By State Law By Local Board	10,877,701 10,877,701	3.0730 3.2480	33,427.18 35,330.77	11,172,074 11,172,074	2.9449 3.1126	32,900.64 34,774.20	11,172,074 11,172,074	3.0390 3.2480	33,951.93 36,286.90	9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
MUNICIPALITY Tequesta Operating	10,851,979	6.4595	70,098.36	11,145,663	6.1150	68,155.73	11,145,663	6.4595	71,995.41	9/10 5:30 PM (561)768-0424 345 Tequesta Drive Tequesta 33469
INDEPENDENT SPECIAL DISTRICTS So. Fla. Water Mgmt. Basin So. Fla. Water Mgmt. Dist. Everglades Construction FL Inland Navigation District Children's Services Council Health Care District Jupiter Inlet District	10,851,979 10,851,979 10,851,979 10,851,979 10,851,979 10,851,979 10,851,979	.1026 .0948 .0327 .0270 .4908 .6561 .0722	1,113.41 1,028.77 354.86 293.00 5,326.15 7,119.98 783.51	11,145,663 11,145,663 11,145,663 11,145,663 11,145,663 11,145,663 11,145,663	.0977 .0906 .0312 .0257 .4642 .6205 .0681	1,088.93 1,009.80 347.74 286.44 5,173.82 6,915.88 759.02	11,145,663 11,145,663 11,145,663 11,145,663 11,145,663 11,145,663 11,145,663	.1026 .0948 .0327 .0270 .4908 .6561 .0722	1,143.55 1,056.61 364.46 300.93 5,470.29 7,312.67 804.72	9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406 9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957 9/10 5:01 PM (561) 740-7000 2300 High Ridge Rd BytnBch FL33426 9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401 9/17 7:00 PM (561)746-2223 400 N Delaware Blvd Jupiter 33458
Total Millage Rate & Tax Amount		19.3388	210,026.84		18.3806	205,023.95		19.2928	215,197.09	** SEE BELOW FOR EXPLANATION
** EXPLANATION OF TAX NOTICE										
COLUMN 1 "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.			COLUMN 2 "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.				COLUMN 3 "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.			
NON-AD VALOREM ASSESSMENT										
LEVYING AUTHORITY		PURPOSE OF ASSESSMENT		UNITS	RATE	ASSESSMENT		CONTACT NUMBER		
SOLID WASTE AUTHORITY OF PBC TEQUESTA REFUSE COLLECTION TEQUESTA STORM WATER UTILITY		GARBAGE SERVICES REFUSE & RECYCLING STORMWATER (STORMWATER RUNOFF)		1 1 1	434.00 529.74 305.78	434.00 529.74 305.78		(561) 697-2700 (561) 575-6207 (561) 575-6207		
Total Non-Ad Valorem Assessment						1,269.52				