

## VALUE INFORMATION

### Market Value

Last Year ( 2024 )	This Year ( 2025 )
265,000	270,000

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.

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	219,615	241,577	0	0	219,615	241,577
County Debt	219,615	241,577	0	0	219,615	241,577
County Dependent Dists	219,615	241,577	0	0	219,615	241,577
Public Schools	265,000	270,000	0	0	265,000	270,000
Municipality Operating	219,615	241,577	0	0	219,615	241,577
Independent Special Dists	219,615	241,577	0	0	219,615	241,577

**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	28,423

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)

62-43-44-35-14-004-4030 62524

ESCOBAR HERACLIO F &  
HOUSTON KERRILL  
12400 DIVOT DR  
BOYNTON BEACH FL 33437-4138



Real Estate Parcel ID: 62-43-44-35-14-004-4030				<b>DO NOT PAY</b> THIS IS NOT A BILL			The taxing authorities who 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: BARBICAN COND                      BLDG 400 UNIT 403										
	<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>	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	219,615	4.5000	988.27	241,577	4.2413	1,024.60	241,577	4.5000	1,087.10	9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	219,615	.0396	8.70	241,577	.0330	7.97	241,577	.0330	7.97	
* Fire/Rescue	219,615	3.4581	759.45	241,577	3.2554	786.43	241,577	3.4581	835.40	
* Library Operating	219,615	.5491	120.59	241,577	.5164	124.75	241,577	.5491	132.65	
* Library Debt	219,615	.0098	2.15	241,577	.0000	.00	241,577	.0000	.00	
<b>PUBLIC SCHOOLS</b>										
By State Law	265,000	3.0660	812.49	270,000	2.9497	796.42	270,000	3.0730	829.71	9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	265,000	3.2480	860.72	270,000	3.1248	843.70	270,000	3.2480	876.96	
<b>MUNICIPALITY</b>										
South Palm Beach Operating	219,615	3.4000	746.69	241,577	3.4073	823.13	241,577	3.4000	821.36	9/08 5:01 PM (561)588-8889 3577 S Ocean Bl SouthPalmBch 33480
<b>INDEPENDENT SPECIAL DISTRICTS</b>										
So. Fla. Water Mgmt. Basin	219,615	.1026	22.53	241,577	.0961	23.22	241,577	.1026	24.79	9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	219,615	.0948	20.82	241,577	.0889	21.48	241,577	.0948	22.90	
Everglades Construction	219,615	.0327	7.18	241,577	.0306	7.39	241,577	.0327	7.90	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 ByntnBch FL33426 9/17 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
FL Inland Navigation District	219,615	.0288	6.32	241,577	.0270	6.52	241,577	.0288	6.96	
Children's Services Council	219,615	.4908	107.79	241,577	.4611	111.39	241,577	.4908	118.57	
Health Care District	219,615	.6561	144.09	241,577	.6164	148.91	241,577	.6561	158.50	
<b>Total Millage Rate &amp; Tax Amount</b>		19.6764	4,607.79		18.8480	4,725.91		19.6670	4,930.77	<b>** SEE BELOW FOR EXPLANATION</b>
<b>** EXPLANATION OF TAX NOTICE</b>										
<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.			
<b>NON-AD VALOREM ASSESSMENT</b>										
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				
<b>Total Non-Ad Valorem Assessment</b>					116.00					
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.										
<b>NOTE:</b> 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.)										
<b>Non-Ad Valorem Assessments:</b> 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.										