

## VALUE INFORMATION

### Market Value

Last Year ( 2024 )	This Year ( 2025 )
399,412	423,714

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	257,061	264,516	50,000	50,722	207,061	213,794
County Debt	257,061	264,516	50,000	50,722	207,061	213,794
Public Schools	257,061	264,516	25,000	25,000	232,061	239,516
Municipality Operating	257,061	264,516	50,000	50,722	207,061	213,794
Municipality Debt	257,061	264,516	50,000	50,722	207,061	213,794
Independent Special Dist	257,061	264,516	50,000	50,722	207,061	213,794

**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	159,198

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	25,722

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.pbcapao.gov](http://www.pbcapao.gov)

GOUGE KELLY &  
GOUGE WILLIAM W &  
5112 VICTORIA CIR  
WEST PALM BEACH FL 33409-7846

7442-43-1221-000-0270 74407 HOMESTEAD



Real Estate Parcel ID: 74-42-43-12-21-000-0270				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.			
Legal Description: BRIGER PARS B, E & F LT 27										
	COLUMN 1			COLUMN 2			COLUMN 3			See <a href="http://www.pbcpar.org">www.pbcpar.org</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	
COUNTY										
County Operating	207,061	4.5000	931.77	213,794	4.2413	906.76	213,794	4.5000	962.07	9/09 5:05 PM (561) 355-3996
County Debt	207,061	.0396	8.20	213,794	.0330	7.06	213,794	.0330	7.06	301 N Olive Ave 6th Fl WPB 33401
PUBLIC SCHOOLS										
By State Law	232,061	3.0660	711.50	239,516	2.9497	706.50	239,516	3.0730	736.03	9/10 5:05 PM (561) 434-8837
By Local Board	232,061	3.2480	753.73	239,516	3.1248	748.44	239,516	3.2480	777.95	3300 Forest Hill Blvd WPB 33406
MUNICIPALITY										
West Palm Beach Operating	207,061	8.1308	1,683.57	213,794	7.7152	1,649.46	213,794	8.1308	1,738.32	9/08 5:01 PM (561) 822-1310
West Palm Beach Debt	207,061	.0633	13.11	213,794	.0580	12.40	213,794	.0580	12.40	401 Clematis Street WPB 33401
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	207,061	.1026	21.24	213,794	.0961	20.55	213,794	.1026	21.94	9/11 5:15 PM (561) 686-8800
So. Fla. Water Mgmt. Dist.	207,061	.0948	19.63	213,794	.0889	19.01	213,794	.0948	20.27	3301 Gun Club Rd Bldg WPB 33406
Everglades Construction	207,061	.0327	6.77	213,794	.0306	6.54	213,794	.0327	6.99	
FL Inland Navigation District	207,061	.0288	5.96	213,794	.0270	5.77	213,794	.0288	6.16	9/04 5:15 PM (561) 627-3386
Children's Services Council	207,061	.4908	101.63	213,794	.4611	98.58	213,794	.4908	104.93	121 SW Flagler Ave Stuart FL 34994
Health Care District	207,061	.6561	135.85	213,794	.6164	131.78	213,794	.6561	140.27	9/15 5:01 PM (561) 740-7000
										2300 High Ridge Rd ByntrnBch FL33426
										9/17 5:15 PM (561) 659-1270
										1515 N Flagler Dr Ste 101 WPB 33401
Total Millage Rate & Tax Amount		20.4535	4,392.96		19.4421	4,312.85		20.4486	4,534.39	** 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 4	MAINTENANCE		1	79.35	79.35		(561) 624-7830			
CITY OF WEST PALM BEACH	FIRE SERVICE		1	100.00	100.00		(561) 822-1310			
SOLID WASTE AUTHORITY OF PBC	GARBAGE SERVICES		1	207.00	207.00		(561) 697-2700			
BRIGER COMM DEV DISTRICT	SPECIAL ASSESSMENT		1	564.01	564.01		(954) 603-0034			
BRIGER COMM DEV DISTRICT	SPECIAL ASSESSMENT		1	107.51	107.51		(954) 603-0034			
Total Non-Ad Valorem Assessment						1,057.87				
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.										