

VALUE INFORMATION

Market Value

Last Year (2023)	This Year (2024)
193,000	205,000

Market (also called "Just") value is the most probable sale price for your property in a competitive, open market on Jan 1, 2024. It is based on a willing buyer and a willing seller.

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 16, 2024** 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	181,665	199,832	0	0	181,665	199,832
County Debt	181,665	199,832	0	0	181,665	199,832
Public Schools	193,000	205,000	0	0	193,000	205,000
Municipality Operating	181,665	199,832	0	0	181,665	199,832
Municipality Debt	181,665	199,832	0	0	181,665	199,832
Independent Special Dists	181,665	199,832	0	0	181,665	199,832

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	5,168

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).

Visit the Palm Beach County Property Appraiser's website for more information: www.pbcpao.gov

GONZALEZ IDANIA V
4240 SAN MARINO BLVD APT 108
WEST PALM BEACH FL 33409-7715

7442-43-12-27-002-1080 74402



Real Estate Parcel ID: 74-42-43-12-27-002-1080				<div>DO NOT PAY</div> <div>THIS IS NOT A BILL</div>			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: EMERALD ISLE AT LAGUNA LAKES CONDOMINIUM UNIT 108 BLDG 2-4240										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpar.org 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	181,665	4.5000	817.49	199,832	4.1641	832.12	199,832	4.5000	899.24	9/10 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	181,665	.0188	3.42	199,832	.0396	7.91	199,832	.0396	7.91	
PUBLIC SCHOOLS										
By State Law	193,000	3.2090	619.34	205,000	3.0302	621.19	205,000	3.0660	628.53	9/04 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	193,000	3.2480	626.86	205,000	3.0671	628.76	205,000	3.2480	665.84	
MUNICIPALITY										
West Palm Beach Operating	181,665	8.1308	1,477.08	199,832	7.8796	1,574.60	199,832	8.1308	1,624.79	9/09 5:01 PM (561) 822-1310 401 Clematis Street WPB 33401
West Palm Beach Debt	181,665	.0698	12.68	199,832	.0633	12.65	199,832	.0633	12.65	
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	181,665	.1026	18.64	199,832	.0945	18.88	199,832	.1026	20.50	9/12 5:15 PM (561) 686-8800 3301 Gun Club Rd B-1 Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	181,665	.0948	17.22	199,832	.0874	17.47	199,832	.0948	18.94	
Everglades Construction	181,665	.0327	5.94	199,832	.0301	6.01	199,832	.0327	6.53	9/05 5:05 PM (561) 627-3386 1707 NE Indian River Dr Jensen Bch 9/11 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntrnBch FL33426 9/11 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
FL Inland Navigation District	181,665	.0288	5.23	199,832	.0266	5.32	199,832	.0288	5.76	
Children's Services Council	181,665	.4908	89.16	199,832	.4535	90.62	199,832	.4908	98.08	
Health Care District	181,665	.6761	122.82	199,832	.6247	124.84	199,832	.6561	131.11	
Total Millage Rate & Tax Amount		20.6022	3,815.88		19.5607	3,940.37		20.4535	4,119.88	** 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 CITY OF WEST PALM BEACH SOLID WASTE AUTHORITY OF PBC	MAINTENANCE		1	70.71	70.71	(561) 624-7830				
	FIRE SERVICE		1	100.00	100.00	(561) 822-1310				
	GARBAGE SERVICES		1	107.00	107.00	(561) 697-2700				
Total Non-Ad Valorem Assessment					277.71					
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.										