

## VALUE INFORMATION

### Market Value

Last Year ( 2024 )	This Year ( 2025 )
1,020,000	1,020,000

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	540,900	556,586	50,000	50,722	490,900	505,864
County Debt	540,900	556,586	50,000	50,722	490,900	505,864
Public Schools	540,900	556,586	25,000	25,000	515,900	531,586
Municipality Operating	540,900	556,586	50,000	50,722	490,900	505,864
Municipality Debt	540,900	556,586	50,000	50,722	490,900	505,864
Independent Special Dists	540,900	556,586	50,000	50,722	490,900	505,864

**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	463,414

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)

PICHNEY DANIEL &  
PICHNEY CAROLE A  
3930 N FLAGLER DR APT 401  
WEST PALM BEACH FL 33407-4435

7443-43-10-35-003-4010 74407 HOMESTEAD



Real Estate Parcel ID: 74-43-43-10-35-003-4010 Legal Description: FLAGLER LANDING CONDOMINIUM UNIT 401 BLDG 3 IN OR22094P263 F/K/A UNIT 331				<b>DO NOT PAY</b> 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.			
		<b>COLUMN 1</b>		<b>COLUMN 2</b>			<b>COLUMN 3</b>			See <a href="http://www.pbcpar.org">www.pbcpar.org</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			<b>A public hearing on the proposed taxes and budget will be held at the locations and dates below.</b>
*Dependent Special Districts		Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	
<b>COUNTY</b>										
County Operating		490,900	4.5000	2,209.05	505,864	4.2413	2,145.52	505,864	4.5000	2,276.39
County Debt		490,900	.0396	19.44	505,864	.0330	16.69	505,864	.0330	16.69
<b>PUBLIC SCHOOLS</b>										
By State Law		515,900	3.0660	1,581.75	531,586	2.9497	1,568.02	531,586	3.0730	1,633.56
By Local Board		515,900	3.2480	1,675.64	531,586	3.1248	1,661.10	531,586	3.2480	1,726.59
<b>MUNICIPALITY</b>										
West Palm Beach Operating		490,900	8.1308	3,991.41	505,864	7.7152	3,902.84	505,864	8.1308	4,113.08
West Palm Beach Debt		490,900	.0633	31.07	505,864	.0580	29.34	505,864	.0580	29.34
<b>INDEPENDENT SPECIAL DISTRICTS</b>										
So. Fla. Water Mgmt. Basin		490,900	.1026	50.37	505,864	.0961	48.61	505,864	.1026	51.90
So. Fla. Water Mgmt. Dist.		490,900	.0948	46.54	505,864	.0889	44.97	505,864	.0948	47.96
Everglades Construction		490,900	.0327	16.05	505,864	.0306	15.48	505,864	.0327	16.54
FL Inland Navigation District		490,900	.0288	14.14	505,864	.0270	13.66	505,864	.0288	14.57
Children's Services Council		490,900	.4908	240.93	505,864	.4611	233.25	505,864	.4908	248.28
Health Care District		490,900	.6561	322.08	505,864	.6164	311.81	505,864	.6561	331.90
<b>Total Millage Rate &amp; Tax Amount</b>			20.4535	10,198.47		19.4421	9,991.29		20.4486	10,506.80
<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>										
<b>LEVYING AUTHORITY</b>		<b>PURPOSE OF ASSESSMENT</b>		<b>UNITS</b>	<b>RATE</b>	<b>ASSESSMENT</b>		<b>CONTACT NUMBER</b>		
CITY OF WEST PALM BEACH		FIRE SERVICE		1	100.00	100.00		(561) 822-1310		
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES		1	116.00	116.00		(561) 697-2700		
<b>Total Non-Ad Valorem Assessment</b>						<b>216.00</b>				
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.										