

VALUE INFORMATION

Market Value

Last Year (2024)	This Year (2025)
1,325,000	1,750,000

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.

LEVINE JOEL H &
 LEVINE IRENE R
 222 LAKEVIEW AVE UNIT 3N
 WEST PALM BEACH FL 33401-6145
 7443-43-22-28-000-0314 84407 HOMESTEAD

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	688,196	708,154	50,000	50,722	638,196	657,432
County Debt	688,196	708,154	50,000	50,722	638,196	657,432
Public Schools	688,196	708,154	25,000	25,000	663,196	683,154
Municipality Operating	688,196	708,154	50,000	50,722	638,196	657,432
Municipality Debt	688,196	708,154	50,000	50,722	638,196	657,432
Independent Special Dists	688,196	708,154	50,000	50,722	638,196	657,432

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	1,041,846

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.pbcpa.gov



2025 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

Real Estate Parcel ID: 74-43-43-22-28-000-0314			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: ESPERANTE COND UNIT 3N									
	COLUMN 1		COLUMN 2			COLUMN 3			See www.pbcpa.gov for public hearing updates
Taxing Authority <small>*Dependent Special Districts</small>	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	
COUNTY									
County Operating	638,196	4.5000	2,871.88	657,432	4.2413	2,788.37	657,432	4.5000	
County Debt	638,196	.0396	25.27	657,432	.0330	21.70	657,432	.0330	21.70
PUBLIC SCHOOLS									
By State Law	663,196	3.0660	2,033.36	683,154	2.9497	2,015.10	683,154	3.0730	
By Local Board	663,196	3.2480	2,154.06	683,154	3.1248	2,134.72	683,154	3.2480	2,218.88
MUNICIPALITY									
West Palm Beach Operating	638,196	8.1308	5,189.04	657,432	7.7152	5,072.22	657,432	8.1308	
West Palm Beach Debt	638,196	.0633	40.40	657,432	.0580	38.13	657,432	.0580	38.13
INDEPENDENT SPECIAL DISTRICTS									
So. Fla. Water Mgmt. Basin	638,196	.1026	65.48	657,432	.0961	63.18	657,432	.1026	
So. Fla. Water Mgmt. Dist.	638,196	.0948	60.50	657,432	.0889	58.45	657,432	.0948	62.32
Everglades Construction	638,196	.0327	20.87	657,432	.0306	20.12	657,432	.0327	21.50
FL Inland Navigation District	638,196	.0288	18.38	657,432	.0270	17.75	657,432	.0288	18.93
Children's Services Council	638,196	.4908	313.23	657,432	.4611	303.14	657,432	.4908	322.67
Health Care District	638,196	.6561	418.72	657,432	.6164	405.24	657,432	.6561	431.34
West Palm Beach DDA	638,196	.9700	619.05	657,432	1.6999	1,117.57	657,432	2.0000	1,314.86
Total Millage Rate & Tax Amount		21.4235	13,830.24		21.1420	14,055.69		22.4486	14,921.00

** 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.
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NON-AD VALOREM ASSESSMENT

LEVYING AUTHORITY	PURPOSE OF ASSESSMENT	UNITS	RATE	ASSESSMENT	CONTACT NUMBER
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
Total Non-Ad Valorem Assessment				216.00	

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.

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.