

VALUE INFORMATION

Market Value

Last Year (2024)	This Year (2025)
457,000	457,000

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	344,729	379,202	0	0	344,729	379,202
County Debt	344,729	379,202	0	0	344,729	379,202
Public Schools	457,000	457,000	0	0	457,000	457,000
Municipality Operating	344,729	379,202	0	0	344,729	379,202
Municipality Debt	344,729	379,202	0	0	344,729	379,202
Independent Special Dists	344,729	379,202	0	0	344,729	379,202

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	77,798

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.pbcpao.gov

74-43-43-22-39-000-8200 84402
HOROWITZ BERTRAM A &
SHEPPARD JILL D
55 E 87TH ST APT 7H
NEW YORK NY 10128-1056



Real Estate Parcel ID: 74-43-43-22-39-000-8200				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: PRADO CONDOMINIUM UNIT 820										
	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	344,729	4.5000	1,551.28	379,202	4.2413	1,608.31	379,202	4.5000	1,706.41	9/09 5:05 PM (561) 355-3996
County Debt	344,729	.0396	13.65	379,202	.0330	12.51	379,202	.0330	12.51	301 N Olive Ave 6th Fl WPB 33401
PUBLIC SCHOOLS										
By State Law	457,000	3.0660	1,401.16	457,000	2.9497	1,348.01	457,000	3.0730	1,404.36	9/10 5:05 PM (561) 434-8837
By Local Board	457,000	3.2480	1,484.34	457,000	3.1248	1,428.03	457,000	3.2480	1,484.34	3300 Forest Hill Blvd WPB 33406
MUNICIPALITY										
West Palm Beach Operating	344,729	8.1308	2,802.92	379,202	7.7152	2,925.62	379,202	8.1308	3,083.22	9/08 5:01 PM (561) 822-1310
West Palm Beach Debt	344,729	.0633	21.82	379,202	.0580	21.99	379,202	.0580	21.99	401 Clematis Street WPB 33401
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	344,729	.1026	35.37	379,202	.0961	36.44	379,202	.1026	38.91	9/11 5:15 PM (561) 686-8800
So. Fla. Water Mgmt. Dist.	344,729	.0948	32.68	379,202	.0889	33.71	379,202	.0948	35.95	3301 Gun Club Rd Bldg WPB 33406
Everglades Construction	344,729	.0327	11.27	379,202	.0306	11.60	379,202	.0327	12.40	
FL Inland Navigation District	344,729	.0288	9.93	379,202	.0270	10.24	379,202	.0288	10.92	9/04 5:15 PM (561) 627-3386
Children's Services Council	344,729	.4908	169.19	379,202	.4611	174.85	379,202	.4908	186.11	121 SW Flagler Ave Stuart FL 34994
Health Care District	344,729	.6561	226.18	379,202	.6164	233.74	379,202	.6561	248.79	9/15 5:01 PM (561) 740-7000
West Palm Beach DDA	344,729	.9700	334.39	379,202	1.6999	644.61	379,202	2.0000	758.40	2300 High Ridge Rd ByntrnBch FL33426
										9/17 5:15 PM (561) 659-1270
										1515 N Flagler Dr Ste 101 WPB 33401
										9/03 5:05 PM (561)833-8873
										107 S. Olive Ave, #200, WPB 33401
Total Millage Rate & Tax Amount		21.4235	8,094.18		21.1420	8,489.66		22.4486	9,004.31	** 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		
CITY OF WEST PALM BEACH SOLID WASTE AUTHORITY OF PBC		FIRE SERVICE		1	100.00	100.00		(561) 822-1310		
		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.										