

VALUE INFORMATION

Market Value

Last Year (2024)	This Year (2025)
2,437,307	2,322,505

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	568,688	585,180	50,000	50,722	518,688	534,458
County Debt	568,688	585,180	50,000	50,722	518,688	534,458
Public Schools	568,688	585,180	25,000	25,000	543,688	560,180
Municipality Operating	568,688	585,180	50,000	50,722	518,688	534,458
Municipality Debt	568,688	585,180	50,000	50,722	518,688	534,458
Independent Special Dists	568,688	585,180	50,000	50,722	518,688	534,458

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	1,737,325

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.pbcpap.gov

SPINA KEITH M &
BRYANT-SPINA CARLYLE
245 MURRAY RD
WEST PALM BEACH FL 33405-3357

7443-44-03-10-004-0050 74982 HOMESTEAD



Real Estate Parcel ID: 74-43-44-03-10-004-0050				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: LAKEWOOD LT 5 & W 25 FT OF LT 6 BLK D											
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpa.gov 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	518,688	4.5000	2,334.10	534,458	4.2413	2,266.80	534,458	4.5000	2,405.06	9/09 5:05 PM (561) 355-3996	
County Debt	518,688	.0396	20.54	534,458	.0330	17.64	534,458	.0330	17.64	301 N Olive Ave 6th Fl WPB 33401	
PUBLIC SCHOOLS											
By State Law	543,688	3.0660	1,666.95	560,180	2.9497	1,652.36	560,180	3.0730	1,721.43	9/10 5:05 PM (561) 434-8837	
By Local Board	543,688	3.2480	1,765.90	560,180	3.1248	1,750.45	560,180	3.2480	1,819.46	3300 Forest Hill Blvd WPB 33406	
MUNICIPALITY											
West Palm Beach Operating	518,688	8.1308	4,217.35	534,458	7.7152	4,123.45	534,458	8.1308	4,345.57	9/08 5:01 PM (561) 822-1310	
West Palm Beach Debt	518,688	.0633	32.83	534,458	.0580	31.00	534,458	.0580	31.00	401 Clematis Street WPB 33401	
INDEPENDENT SPECIAL DISTRICTS											
So. Fla. Water Mgmt. Basin	518,688	.1026	53.22	534,458	.0961	51.36	534,458	.1026	54.84	9/11 5:15 PM (561) 686-8800	
So. Fla. Water Mgmt. Dist.	518,688	.0948	49.17	534,458	.0889	47.51	534,458	.0948	50.67	3301 Gun Club Rd Bldg WPB 33406	
Everglades Construction	518,688	.0327	16.96	534,458	.0306	16.35	534,458	.0327	17.48		
FL Inland Navigation District	518,688	.0288	14.94	534,458	.0270	14.43	534,458	.0288	15.39	9/04 5:15 PM (561) 627-3386	
Children's Services Council	518,688	.4908	254.57	534,458	.4611	246.44	534,458	.4908	262.31	121 SW Flagler Ave Stuart FL 34994	
Health Care District	518,688	.6561	340.31	534,458	.6164	329.44	534,458	.6561	350.66	9/15 5:01 PM (561) 740-7000	
										2300 High Ridge Rd ByntnBch FL33426	
										9/17 5:15 PM (561) 659-1270	
										1515 N Flagler Dr Ste 101 WPB 33401	
Total Millage Rate & Tax Amount		20.4535	10,766.84		19.4421	10,547.23		20.4486	11,091.51	** 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		207.00		207.00		(561) 697-2700	
Total Non-Ad Valorem Assessment									307.00		
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.											