

2019 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

Real Estate Parcel ID: 00-00-00-00-000-0000 Legal Description: CYPRESS LAKES PRESERVE PUD LT 6	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.
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	COLUMN 1			COLUMN 2			COLUMN 3			A Public Hearing on the Proposed Taxes and Budget Will Be Held at the locations and dates below.
Taxing Authority	Your Property Taxes Last Year			Your Property Taxes This Year if no budget change is adopted			Your Property Taxes This Year if proposed budget change is adopted			
*Dependent Special Districts	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	
COUNTY										
County Operating	1,461,291,309	4.7815	13,451,392.89	8,432,298,476	4.7815	47,811,427.16	8,432,298,476	4.5537	64,821,359.17	9/06 6:00 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	291,309	0.1208	35.19	298,476	0.1165	34.77	298,476	0.1165	34.77	
*Fire/Rescue	291,309	3.4581	1,007.38	298,476	3.4581	1,032.16	298,476	3.2966	983.96	
*Library Operating	291,309	0.5491	159.96	298,476	0.5491	163.89	298,476	0.5247	156.61	
*Library Debt	291,309	0.0400	11.65	298,476	0.0410	12.24	298,476	0.0410	12.24	
PUBLIC SCHOOLS										
By State Law	316,309	4.2710	1,350.96	323,476	4.0740	1,317.84	323,476	4.0883	1,322.47	9/07 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	316,309	2.4980	790.14	323,476	2.4980	808.04	323,476	2.3911	773.46	
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla Water Mgmt Basin	291,309	0.1384	40.32	298,476	0.1310	39.10	298,476	0.1310	39.10	9/08 5:15 PM (561) 686-8800 3301 Gun Club Rd WPB 33406
So. Fla Water Mgmt Dist.	291,309	0.1275	37.14	298,476	0.1209	36.09	298,476	0.1209	36.09	
Everglades Construction	291,309	0.0441	12.85	298,476	0.0417	12.45	298,476	0.0417	12.45	9/08 5:30 PM (561) 627-3386 340 Ocean Dr Juno Beach FL 33408 9/08 6:00 PM (561) 740-7000 2300 High Ridge Rd ByntnBch 33426 9/14 5:15 PM (561) 659-1270 2601 10th Ave N Palm Springs 33461
Fl. Inland Navigation District	291,309	0.0320	9.32	298,476	0.0320	9.55	298,476	0.0302	9.01	
Children's Services Council	291,309	0.6590	191.97	298,476	0.6403	191.11	298,476	0.6266	187.03	
Health Care District	291,309	0.7808	227.45	298,476	0.7400	220.87	298,476	0.7424	221.59	
Total Millage Rate & Tax Amount		17.5003	16,485,267.22		17.2241	50,425,305.27		16.7047	67,955,147.95	** SEE BELOW FOR EXPLANATION

** 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
LAKE WORTH DRAINAGE DISTRICT	FLOOD PROTECTION/WATER SUPPLY	1	49.50	49.50	(561) 891-5479
SOLID WASTE AUTHORITY OF PBC	GARBAGE SERVICES	1	438.00	438.00	(561) 697-2700
CYPRESS LAKES COMM DEV DIST DEBT	CYPRESS LAKES CDD DEBT ASSESSM	1	1,213.96	1,213.96	(561) 630-4922
CYPRESS LAKES COMM DEV DIST MAINT	CYPRESS LAKES CDD O&M ASSESSME	1	635.31	635.31	(561) 630-4922
Total Non-Ad Valorem Assessment				2,336.77	

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.

VALUE INFORMATION

Market Value

Last Year (2018)	This Year (2019)
4,641,461,001	5,183,450,252

Market (also called "Just") value is the most probable sale price for your property in a competitive, open market on Jan 1, 2019. 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 13, 2019** at 301 N Olive Ave, West Palm Beach, FL 33401.

00-00-00-00-000-0000 50411

John Taxpayer
Jane Taxpayer
301 N. Olive Ave.
5th Floor
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	4,672,341,309	3,412,348,476	50,000	50,000	4,851,291,309	6,841,298,476
County Debt	341,309	348,476	50,000	50,000	291,309	298,476
County Dependent Dists	341,309	348,476	50,000	50,000	291,309	298,476
Public Schools	341,309	348,476	25,000	25,000	316,309	323,476
Independent Special Dists	341,309	348,476	50,000	50,000	291,309	298,476

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- 1.9 percent in 2019	All Taxing Authorities	4,134,101,776

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	25,000

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 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.pbcgov.org/PAPA



- A) Real Estate Parcel ID** – The identification of the property that you own. When contacting our office, you should use this number as your ID for your property.
- B) Legal Description** – Describes the legal name of your development, neighborhood, (however, it may not be the same name as how your development or neighborhood identifies itself).
- C) Taxing Authority** – The governmental agencies such as municipalities and special districts (i.e. Children’s Services Council) that levy taxes based upon the taxable value of your property.
- D) Column 1** – The taxes that you paid last year.
- E) Column 2** – The taxes this year if no budget change is made. It shows what your taxes would be this year based on last year’s budgets and your current assessment. The “rolled-back rate” in column 2 is the millage rate that would raise the same amount of revenue as last year, if applied to the current tax roll.
- F) Column 3** - Reflects the budget change and tax rate proposed by each taxing authority. The final tax rate will be based upon the budgets approved by the taxing authorities following the public hearings.
- G) Public Hearing** - It lists the date, time, and location at which the taxing authorities will discuss the proposed tax rates for your property. It’s the most appropriate occasion for taxpayers to raise their concerns about the proposed budgets and tax rates.
- H) How much are my taxes?** Column 3 PLUS the total of the Non-Ad Valorem Assessments is the best estimate of your taxes.
- I) Non-Ad Valorem Assessment** - (The Property Appraiser’s Office is not responsible for any assessments in this portion of the notice) These are charges for governmental services to your area such as solid waste, drainage, street lighting, etc. They are not based on the value of your property.
- J) Contact Number** - If you have any concerns regarding your Non-Ad Valorem assessment(s) please use the contact numbers provided.
- K) Market Value** – Shows the value listed for the previous year and the current year. The current year shows the Property Appraiser’s estimate of what your property could have sold for on January 1.
- L) Petition Filing** - Information regarding the process for filing a petition to appeal your assessment and any denial of exemption. A petition must be filed with the Value Adjustment Board on or before the deadline.

- M) Taxing Authority** – The governmental agencies such as municipalities and special districts (i.e. Health Care District and Children's Services Council) that levy taxes based upon the taxable value of your property.
- N) Assessed Value** - Shows the market value less any benefit for the “Save Our Homes” Cap, 10 percent cap, or Agricultural Classification. For Homestead properties, this value cannot annually increase more than 3 percent or the percentage change in the Consumer Price Index, whichever is less. If your property is not your homestead, it cannot exceed 10 percent of the previous year’s assessed value.
- O) Exemptions** - Lists the specific dollar amount(s) that reduces your assessed value.
- P) Taxable Value** - Is the amount on which your taxes are actually based. It is the assessed value minus the value of your exemptions.
- Q) Assessment Reductions** - Shows amounts based on applicable statutory limitations and benefits that may affect the Assessed Value, such as the Save Our Homes cap, 10 percent cap, or an Agricultural Classification. The value of these limitations and benefits make up the difference between market and assessed value.
- R) Exemptions Applied** - Any exemption that impacts your property is listed along with its corresponding exempt value (most commonly, the homestead exemption).