

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 192,771            | 214,463            |

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 14, 2026** 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          | 63,463         | 69,809    | 0          | 0         | 63,463        | 69,809    |
| County Debt               | 63,463         | 69,809    | 0          | 0         | 63,463        | 69,809    |
| County Dependent Dists    | 63,463         | 69,809    | 0          | 0         | 63,463        | 69,809    |
| Public Schools            | 192,771        | 214,463   | 0          | 0         | 192,771       | 214,463   |
| Independent Special Dists | 63,463         | 69,809    | 0          | 0         | 63,463        | 69,809    |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 | 144,654 |
|                                           |                               |         |
|                                           |                               |         |
|                                           |                               |         |

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 |
|--------------------|------------|--------------|
|                    |            |              |
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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)

KYPER FRANK & MARY LIVING TRUST  
KYPER FRANK TRUSTEE  
118 MARCO VILLAS S  
MARCO ISLAND FL 34145-4658

00-40-43-10-00-000-1690 00196



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 00-40-43-10-00-000-1690                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |              |                                                                                                                                                                                                                                                                          | <div>DO NOT PAY</div> <div>THIS IS NOT A BILL</div>          |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      | 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:<br>10-43-40, N 267.9 FT OF S 4124.3 FT OF W 209.7 FT OF E<br>863.8 FT A/K/A S-72                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | COLUMN 1                      |              |                                                                                                                                                                                                                                                                          | COLUMN 2                                                     |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      | COLUMN 3                                                                                                                                                                                                                                                                                                                                                                                                |              |            | See <a href="http://www.pbcpa.gov">www.pbcpa.gov</a> for public hearing updates                                                                                                                                                                                                                                                                                                                                                  |
| Taxing Authority                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Your Property Taxes Last Year |              |                                                                                                                                                                                                                                                                          | Your Property Taxes This Year<br>if no budget change is made |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      | Your Property Taxes This Year<br>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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            | 9/03 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401<br><br>9/9 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406<br><br>9/10 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406<br><br>9/10 5:05 PM (561) 627-3386<br>1912 NE Jen Bch Blvd Jen Bch 34957<br>9/10 5:01 PM (561) 740-7000<br>2300 High Ridge Rd ByntrnBch FL33426<br>9/16 5:15 PM (561) 659-1270<br>1515 N Flagler Dr Ste 101 WPB 33401 |
| County Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 63,463                        | 4.5000       | 285.58                                                                                                                                                                                                                                                                   | 69,809                                                       | 4.2678       | 297.93                                                                                                                                                                                                                                                                                                                                                                                                                               | 69,809                                                                                                                                                                                                                                                                                                                                                                                                  | 4.5000       | 314.14     |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 63,463                        | .0330        | 2.09                                                                                                                                                                                                                                                                     | 69,809                                                       | .0210        | 1.47                                                                                                                                                                                                                                                                                                                                                                                                                                 | 69,809                                                                                                                                                                                                                                                                                                                                                                                                  | .0210        | 1.47       |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| * Fire/Rescue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 63,463                        | 3.4581       | 219.46                                                                                                                                                                                                                                                                   | 69,809                                                       | 3.2856       | 229.36                                                                                                                                                                                                                                                                                                                                                                                                                               | 69,809                                                                                                                                                                                                                                                                                                                                                                                                  | 3.4581       | 241.41     |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| * Library Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 63,463                        | .5491        | 34.85                                                                                                                                                                                                                                                                    | 69,809                                                       | .5213        | 36.39                                                                                                                                                                                                                                                                                                                                                                                                                                | 69,809                                                                                                                                                                                                                                                                                                                                                                                                  | .5491        | 38.33      |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| * Library Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 63,463                        | .0000        | .00                                                                                                                                                                                                                                                                      | 69,809                                                       | .0000        | .00                                                                                                                                                                                                                                                                                                                                                                                                                                  | 69,809                                                                                                                                                                                                                                                                                                                                                                                                  | .0000        | .00        |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| PUBLIC SCHOOLS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| By State Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 192,771                       | 3.0730       | 592.39                                                                                                                                                                                                                                                                   | 214,463                                                      | 2.9449       | 631.57                                                                                                                                                                                                                                                                                                                                                                                                                               | 214,463                                                                                                                                                                                                                                                                                                                                                                                                 | 3.0390       | 651.75     |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 192,771                       | 3.2480       | 626.12                                                                                                                                                                                                                                                                   | 214,463                                                      | 3.1126       | 667.54                                                                                                                                                                                                                                                                                                                                                                                                                               | 214,463                                                                                                                                                                                                                                                                                                                                                                                                 | 3.2480       | 696.58     |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| MUNICIPALITY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| INDEPENDENT SPECIAL DISTRICTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 63,463                        | .1026        | 6.51                                                                                                                                                                                                                                                                     | 69,809                                                       | .0977        | 6.82                                                                                                                                                                                                                                                                                                                                                                                                                                 | 69,809                                                                                                                                                                                                                                                                                                                                                                                                  | .1026        | 7.16       |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 63,463                        | .0948        | 6.02                                                                                                                                                                                                                                                                     | 69,809                                                       | .0906        | 6.32                                                                                                                                                                                                                                                                                                                                                                                                                                 | 69,809                                                                                                                                                                                                                                                                                                                                                                                                  | .0948        | 6.62       |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 63,463                        | .0327        | 2.08                                                                                                                                                                                                                                                                     | 69,809                                                       | .0312        | 2.18                                                                                                                                                                                                                                                                                                                                                                                                                                 | 69,809                                                                                                                                                                                                                                                                                                                                                                                                  | .0327        | 2.28       |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 63,463                        | .0270        | 1.71                                                                                                                                                                                                                                                                     | 69,809                                                       | .0257        | 1.79                                                                                                                                                                                                                                                                                                                                                                                                                                 | 69,809                                                                                                                                                                                                                                                                                                                                                                                                  | .0270        | 1.88       |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 63,463                        | .4908        | 31.15                                                                                                                                                                                                                                                                    | 69,809                                                       | .4642        | 32.41                                                                                                                                                                                                                                                                                                                                                                                                                                | 69,809                                                                                                                                                                                                                                                                                                                                                                                                  | .4908        | 34.26      |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 63,463                        | .6561        | 41.64                                                                                                                                                                                                                                                                    | 69,809                                                       | .6205        | 43.32                                                                                                                                                                                                                                                                                                                                                                                                                                | 69,809                                                                                                                                                                                                                                                                                                                                                                                                  | .6561        | 45.80      |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Total Millage Rate & Tax Amount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               | 16.2652      | 1,849.60                                                                                                                                                                                                                                                                 |                                                              | 15.4831      | 1,957.10                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         | 16.2192      | 2,041.68   | ** SEE BELOW FOR EXPLANATION                                                                                                                                                                                                                                                                                                                                                                                                     |
| ** EXPLANATION OF TAX NOTICE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| COLUMN 1<br>"YOUR PROPERTY TAXES LAST YEAR"<br><br>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<br>"YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"<br><br>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<br>"YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"<br><br>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                                                                                                                                                                                                                                                                                                                                                                                          |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| INDIAN TRAIL IMPRVMT DIST 6A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | MAINTENANCE                   |              |                                                                                                                                                                                                                                                                          | 1.2899                                                       | 964.96       | 1,244.70                                                                                                                                                                                                                                                                                                                                                                                                                             | (561) 793-0874                                                                                                                                                                                                                                                                                                                                                                                          |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| INDIAN TRAIL IMPROV DIST R-3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | R3 ROADS                      |              |                                                                                                                                                                                                                                                                          | 1.2899                                                       | 51.60        | 66.56                                                                                                                                                                                                                                                                                                                                                                                                                                | (561) 793-0874                                                                                                                                                                                                                                                                                                                                                                                          |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Total Non-Ad Valorem Assessment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              | 1,311.26                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 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.<br><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.)<br><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. |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |