

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
1,137,300	1,200,137

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	683,399	701,851	50,722	51,411	632,677	650,440
County Debt	683,399	701,851	50,722	51,411	632,677	650,440
County Dependent Dists	683,399	701,851	50,722	51,411	632,677	650,440
Public Schools	683,399	701,851	25,000	25,000	658,399	676,851
Independent Special Dists	683,399	701,851	50,722	51,411	632,677	650,440

Assessed Value is the market value minus any assessment reductions.

Exemptions are specific dollar or percentage amounts that reduce your assessed value.

Taxable Value is the value used to calculate the tax due on your property (Assessed Value minus Exemptions).



Assessment Reductions	Applies To	Value
Save our Homes Assessment Cap- 2.7 percent in 2026	All Taxing Authorities	498,286

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	26,411

Any exemption that impacts your property is listed in this section along with its corresponding exempt value. Specific dollar or percentage reductions in assessed value may be applicable to a property based upon certain qualifications of the property or property owner. In some cases, an exemption's value may vary depending on the taxing authority. The tax impact of an exempt value may also vary for the same taxing authority, depending on the levy (i.e. operating millage vs debt service millage).

* Due to the passage of Amendment 5 in 2024, the amount of the additional homestead exemption will increase with the rate of inflation.

Visit the Palm Beach County Property Appraiser's website for more information: www.pbcpa.gov

LEEMON JOHN R &
LEEMON JODIL
10160 CURRY COMB CT
JUPITER FL 33478-5305

00-41-41-01-00-000-5020 00141 HOMESTEAD



Real Estate Parcel ID: 00-41-41-01-00-000-5020				DO NOT PAY THIS IS NOT A BILL			The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.			
Legal Description: 1-41-41, S 325 FT OF N 650 FT OF E 315 FT OF W 630 FT OF TH PT OF SE 1/4 OF SE 1/4 LYG W OF 50 FT RD R/W)										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpar.org for public hearing updates
Taxing Authority	Your Property Taxes Last Year			Your Property Taxes This Year if no budget change is made			Your Property Taxes This Year if proposed budget change is made			A public hearing on the proposed taxes and budget will be held at the locations and dates below.
*Dependent Special Districts	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	
COUNTY										9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401 9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406 9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406 9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957 9/10 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntrnBch FL33426 9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401 9/17 7:00 PM (561)746-2223 400 N Delaware Blvd Jupiter 33458
County Operating	632,677	4.5000	2,847.05	650,440	4.2678	2,775.95	650,440	4.5000	2,926.98	
County Debt	632,677	.0330	20.88	650,440	.0210	13.66	650,440	.0210	13.66	
* Fire/Rescue	632,677	3.4581	2,187.86	650,440	3.2856	2,137.09	650,440	3.4581	2,249.29	
* Library Operating	632,677	.5491	347.40	650,440	.5213	339.07	650,440	.5491	357.16	
* Library Debt	632,677	.0000	.00	650,440	.0000	.00	650,440	.0000	.00	
PUBLIC SCHOOLS										9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By State Law	658,399	3.0730	2,023.26	676,851	2.9449	1,993.26	676,851	3.0390	2,056.95	
By Local Board	658,399	3.2480	2,138.48	676,851	3.1126	2,106.77	676,851	3.2480	2,198.41	
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	632,677	.1026	64.91	650,440	.0977	63.55	650,440	.1026	66.74	9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406 9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957 9/10 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntrnBch FL33426 9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401 9/17 7:00 PM (561)746-2223 400 N Delaware Blvd Jupiter 33458
So. Fla. Water Mgmt. Dist.	632,677	.0948	59.98	650,440	.0906	58.93	650,440	.0948	61.66	
Everglades Construction	632,677	.0327	20.69	650,440	.0312	20.29	650,440	.0327	21.27	
FL Inland Navigation District	632,677	.0270	17.08	650,440	.0257	16.72	650,440	.0270	17.56	
Children's Services Council	632,677	.4908	310.52	650,440	.4642	301.93	650,440	.4908	319.24	
Health Care District	632,677	.6561	415.10	650,440	.6205	403.60	650,440	.6561	426.75	
Jupiter Inlet District	632,677	.0722	45.68	650,440	.0681	44.29	650,440	.0722	46.96	
Total Millage Rate & Tax Amount		16.3374	10,498.89		15.5512	10,275.11		16.2914	10,762.63	** 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.				
NON-AD VALOREM ASSESSMENT										
LEVYING AUTHORITY		PURPOSE OF ASSESSMENT		UNITS	RATE	ASSESSMENT		CONTACT NUMBER		
SOUTH INDIAN RIVER WCD UNIT 2 SOLID WASTE AUTHORITY OF PBC		INFRASTRUCTURE MAINTENANCE		1	656.53	656.53		(561) 747-0550		
		GARBAGE SERVICES		1	506.00	506.00		(561) 697-2700		
Total Non-Ad Valorem Assessment						1,162.53				
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. 										