

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
633,534	670,473

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	492,483	526,455	50,722	51,411	441,761	475,044
County Debt	492,483	526,455	50,722	51,411	441,761	475,044
County Dependent Dists	492,483	526,455	50,722	51,411	441,761	475,044
Public Schools	526,029	550,149	25,000	25,000	501,029	525,149
Independent Special Dists	492,483	526,455	50,722	51,411	441,761	475,044

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	120,324
Non-Homestead Assessment Cap - 10 percent	Non-School Taxing Authorities	23,694

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

KUSHNER JEFFREY L TRUST &
KUSHNER TAWANYA L
132 GRAND PALM WAY
PALM BEACH GARDENS FL 33418-4630

00-41-41-04-00-000-5560 00141 HOMESTEAD



Real Estate Parcel ID: 00-41-41-04-00-000-5560 Legal Description: 4-41-41, W 1/2 OF NE 1/4 OF SE1/4 (LESS S 1030 FT, W 375 FT & TH PT LYNG N OF S LI OF 50 FTCNL R/W) A/K/A M-61				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.				
		COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpar.org for public hearing updates
Taxing Authority		Your Property Taxes Last Year			Your Property Taxes This Year if no budget change is made			Your Property Taxes This Year if proposed budget change is made			A public hearing on the proposed taxes and budget will be held at the locations and dates below.
*Dependent Special Districts		Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	
COUNTY											
County Operating		441,761	4.5000	1,987.92	475,044	4.2678	2,027.39	475,044	4.5000	2,137.70	9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt		441,761	.0330	14.58	475,044	.0210	9.98	475,044	.0210	9.98	
* Fire/Rescue		441,761	3.4581	1,527.65	475,044	3.2856	1,560.80	475,044	3.4581	1,642.75	
* Library Operating		441,761	.5491	242.57	475,044	.5213	247.64	475,044	.5491	260.85	
* Library Debt		441,761	.0000	.00	475,044	.0000	.00	475,044	.0000	.00	
PUBLIC SCHOOLS											
By State Law		501,029	3.0730	1,539.66	525,149	2.9449	1,546.51	525,149	3.0390	1,595.93	9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board		501,029	3.2480	1,627.34	525,149	3.1126	1,634.58	525,149	3.2480	1,705.68	
MUNICIPALITY											
INDEPENDENT SPECIAL DISTRICTS											
So. Fla. Water Mgmt. Basin		441,761	.1026	45.32	475,044	.0977	46.41	475,044	.1026	48.74	9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.		441,761	.0948	41.88	475,044	.0906	43.04	475,044	.0948	45.03	
Everglades Construction		441,761	.0327	14.45	475,044	.0312	14.82	475,044	.0327	15.53	
FL Inland Navigation District		441,761	.0270	11.93	475,044	.0257	12.21	475,044	.0270	12.83	
Children's Services Council		441,761	.4908	216.82	475,044	.4642	220.52	475,044	.4908	233.15	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
Health Care District		441,761	.6561	289.84	475,044	.6205	294.76	475,044	.6561	311.68	
Jupiter Inlet District		441,761	.0722	31.90	475,044	.0681	32.35	475,044	.0722	34.30	
Total Millage Rate & Tax Amount			16.3374	7,591.86		15.5512	7,691.01		16.2914	8,054.15	** 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	834.80	834.80		(561) 747-0550		
		GARBAGE SERVICES			1	506.00	506.00		(561) 697-2700		
Total Non-Ad Valorem Assessment							1,340.80				
Your final tax bill may contain Non-Ad Valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district. NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.) Non-Ad Valorem Assessments: Non-Ad Valorem assessments are placed on this notice at the request of the respective local governing boards. Your Tax Collector will be including them in the November tax bill. For details on particular Non-Ad Valorem assessments, contact the levying authority shown in the Non											