

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
477,145	505,749

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	162,269	166,650	50,722	51,411	111,547	115,239
County Debt	162,269	166,650	50,722	51,411	111,547	115,239
County Dependent Dists	162,269	166,650	50,722	51,411	111,547	115,239
Public Schools	162,269	166,650	25,000	25,000	137,269	141,650
Independent Special Dists	162,269	166,650	50,722	51,411	111,547	115,239

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	339,099

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.pbcapao.gov

LOWE DAVID R &
LOWE JODY A
13883 156TH ST N
JUPITER FL 33478-8524

00-41-41-16-00-000-4110 00141 HOMESTEAD



Real Estate Parcel ID: 00-41-41-16-00-000-4110 Legal Description: 16-41-41, S 239 FT OF NLY 2012.4 FT OF E 209 FT OF WLY 828.9 FT OF SEC A/K/A R-166				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	
COUNTY										
County Operating		111,547	4.5000	501.96	115,239	4.2678	491.82	115,239	4.5000	518.58
County Debt		111,547	.0330	3.68	115,239	.0210	2.42	115,239	.0210	2.42
* Fire/Rescue		111,547	3.4581	385.74	115,239	3.2856	378.63	115,239	3.4581	398.51
* Library Operating		111,547	.5491	61.25	115,239	.5213	60.07	115,239	.5491	63.28
* Library Debt		111,547	.0000	.00	115,239	.0000	.00	115,239	.0000	.00
PUBLIC SCHOOLS										
By State Law		137,269	3.0730	421.83	141,650	2.9449	417.15	141,650	3.0390	430.47
By Local Board		137,269	3.2480	445.85	141,650	3.1126	440.90	141,650	3.2480	460.08
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin		111,547	.1026	11.44	115,239	.0977	11.26	115,239	.1026	11.82
So. Fla. Water Mgmt. Dist.		111,547	.0948	10.57	115,239	.0906	10.44	115,239	.0948	10.92
Everglades Construction		111,547	.0327	3.65	115,239	.0312	3.60	115,239	.0327	3.77
FL Inland Navigation District		111,547	.0270	3.01	115,239	.0257	2.96	115,239	.0270	3.11
Children's Services Council		111,547	.4908	54.75	115,239	.4642	53.49	115,239	.4908	56.56
Health Care District		111,547	.6561	73.19	115,239	.6205	71.51	115,239	.6561	75.61
Jupiter Inlet District		111,547	.0722	8.05	115,239	.0681	7.85	115,239	.0722	8.32
Total Millage Rate & Tax Amount			16.3374	1,984.97		15.5512	1,952.10		16.2914	2,043.45
** EXPLANATION OF TAX NOTICE										
COLUMN 1 "YOUR PROPERTY TAXES LAST YEAR"		COLUMN 2 "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"					COLUMN 3 "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"			
This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.		This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.					This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.			
NON-AD VALOREM ASSESSMENT										
LEVYING AUTHORITY		PURPOSE OF ASSESSMENT		UNITS	RATE	ASSESSMENT		CONTACT NUMBER		
SOUTH INDIAN RIVER WCD UNIT 2		DEBT SERVICE		1	316.00	316.00		(561) 747-0550		
SOUTH INDIAN RIVER WCD UNIT 2		INFRASTRUCTURE MAINTENANCE		1	661.51	661.51		(561) 747-0550		
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES		1	506.00	506.00		(561) 697-2700		
Total Non-Ad Valorem Assessment						1,483.51				
Your final tax bill may contain Non-Ad Valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district. NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.) Non-Ad Valorem Assessments: Non-Ad Valorem assessments are placed on this notice at the request of the respective local governing boards. Your Tax Collector will be including them in the November tax bill. For details on particular Non-Ad Valorem assessments, contact the levying authority shown in the Non-Ad Valorem Assessment section on this page.										