

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
517,565	523,418

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	479,290	523,418	0	0	479,290	523,418
County Debt	479,290	523,418	0	0	479,290	523,418
County Dependent Dists	479,290	523,418	0	0	479,290	523,418
Public Schools	517,565	523,418	0	0	517,565	523,418
Independent Special Dists	479,290	523,418	0	0	479,290	523,418

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

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

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

00-41-42-22-00-000-5670 00226

YAMAMOTO Y STEPHEN EST
12250 82ND LN N
WEST PALM BEACH FL 33412-2223



Real Estate Parcel ID: 00-41-42-22-00-000-5670				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: 22-42-41, N 239 FT OF S 1504 FT OF W 239 FT OF E 1324 FT OF SEC IN OR2704P1600										See www.pbcpar.org for public hearing updates	
		COLUMN 1			COLUMN 2			COLUMN 3			A public hearing on the proposed taxes and budget will be held at the locations and dates below.
Taxing Authority		Your Property Taxes Last Year			Your Property Taxes This Year if no budget change is made			Your Property Taxes This Year if proposed budget change is made			
*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
County Operating		479,290	4.5000	2,156.81	523,418	4.2678	2,233.84	523,418	4.5000	2,355.38	
County Debt		479,290	.0330	15.82	523,418	.0210	10.99	523,418	.0210	10.99	
* Fire/Rescue		479,290	3.4581	1,657.43	523,418	3.2856	1,719.74	523,418	3.4581	1,810.03	
* Library Operating		479,290	.5491	263.18	523,418	.5213	272.86	523,418	.5491	287.41	
* Library Debt		479,290	.0000	.00	523,418	.0000	.00	523,418	.0000	.00	
PUBLIC SCHOOLS											
By State Law		517,565	3.0730	1,590.48	523,418	2.9449	1,541.41	523,418	3.0390	1,590.67	
By Local Board		517,565	3.2480	1,681.05	523,418	3.1126	1,629.19	523,418	3.2480	1,700.06	
MUNICIPALITY											9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
INDEPENDENT SPECIAL DISTRICTS											
So. Fla. Water Mgmt. Basin		479,290	.1026	49.18	523,418	.0977	51.14	523,418	.1026	53.70	
So. Fla. Water Mgmt. Dist.		479,290	.0948	45.44	523,418	.0906	47.42	523,418	.0948	49.62	
Everglades Construction		479,290	.0327	15.67	523,418	.0312	16.33	523,418	.0327	17.12	
FL Inland Navigation District		479,290	.0270	12.94	523,418	.0257	13.45	523,418	.0270	14.13	
Children's Services Council		479,290	.4908	235.24	523,418	.4642	242.97	523,418	.4908	256.89	
Health Care District		479,290	.6561	314.46	523,418	.6205	324.78	523,418	.6561	343.41	
Total Millage Rate & Tax Amount			16.2652	8,037.70		15.4831	8,104.12		16.2192	8,489.41	** 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		
INDIAN TRAIL IMPRVMTNT DIST 9		MAINTENANCE			1.309	968.47	1,267.73		(561) 793-0874		
INDIAN TRAIL IMPROV DIST R-3		R3 ROADS			1.309	51.60	67.54		(561) 793-0874		
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES			1	527.00	527.00		(561) 697-2700		
Total Non-Ad Valorem Assessment							1,862.27				
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.											