

## VALUE INFORMATION

### Market Value

| Last Year ( 2024 ) | This Year ( 2025 ) |
|--------------------|--------------------|
| 985,696            | 934,293            |

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 15, 2025** 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          | 866,254        | 934,293   | 0          | 0         | 866,254       | 934,293   |
| County Debt               | 866,254        | 934,293   | 0          | 0         | 866,254       | 934,293   |
| County Dependent Dists    | 866,254        | 934,293   | 0          | 0         | 866,254       | 934,293   |
| Public Schools            | 985,696        | 934,293   | 0          | 0         | 985,696       | 934,293   |
| Independent Special Dists | 866,254        | 934,293   | 0          | 0         | 866,254       | 934,293   |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 |
|--------------------|------------|--------------|
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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)

KAMEN MICHAEL TRUST &  
BARSKAYA NELLY TRUST  
19220 NATURES VIEW CT  
BOCA RATON FL 33498-6219

00-41-47-11-09-000-2030 00365



# 2025 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

|                                                                                                                                                                                                                                                                                                                                                                |                               |                               |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 00-41-47-11-09-000-2030                                                                                                                                                                                                                                                                                                                 |                               |                               |                                                                                                                                                                                                                                                                          | DO NOT PAY<br>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:<br>CAPELLA PL 2 LT 203                                                                                                                                                                                                                                                                                                                      |                               |                               |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                              |
|                                                                                                                                                                                                                                                                                                                                                                | COLUMN 1                      |                               |                                                                                                                                                                                                                                                                          | COLUMN 2                                                     |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      | COLUMN 3                                                                                                                                                                                                                                                                                                                                                                                                |                |            | See <a href="http://www.pbcpao.gov">www.pbcpao.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                                                                                                                                                                                                                                                                                                                                                         |                               |                               |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            | 9/09 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401                                                                                                                                              |
| County Operating                                                                                                                                                                                                                                                                                                                                               | 866,254                       | 4.5000                        | 3,898.14                                                                                                                                                                                                                                                                 | 934,293                                                      | 4.2413       | 3,962.62                                                                                                                                                                                                                                                                                                                                                                                                                             | 934,293                                                                                                                                                                                                                                                                                                                                                                                                 | 4.5000         | 4,204.32   |                                                                                                                                                                                                              |
| County Debt                                                                                                                                                                                                                                                                                                                                                    | 866,254                       | .0396                         | 34.30                                                                                                                                                                                                                                                                    | 934,293                                                      | .0330        | 30.83                                                                                                                                                                                                                                                                                                                                                                                                                                | 934,293                                                                                                                                                                                                                                                                                                                                                                                                 | .0330          | 30.83      |                                                                                                                                                                                                              |
| * Fire/Rescue                                                                                                                                                                                                                                                                                                                                                  | 866,254                       | 3.4581                        | 2,995.59                                                                                                                                                                                                                                                                 | 934,293                                                      | 3.2554       | 3,041.50                                                                                                                                                                                                                                                                                                                                                                                                                             | 934,293                                                                                                                                                                                                                                                                                                                                                                                                 | 3.4581         | 3,230.88   |                                                                                                                                                                                                              |
| * Library Operating                                                                                                                                                                                                                                                                                                                                            | 866,254                       | .5491                         | 475.66                                                                                                                                                                                                                                                                   | 934,293                                                      | .5164        | 482.47                                                                                                                                                                                                                                                                                                                                                                                                                               | 934,293                                                                                                                                                                                                                                                                                                                                                                                                 | .5491          | 513.02     |                                                                                                                                                                                                              |
| * Library Debt                                                                                                                                                                                                                                                                                                                                                 | 866,254                       | .0098                         | 8.49                                                                                                                                                                                                                                                                     | 934,293                                                      | .0000        | .00                                                                                                                                                                                                                                                                                                                                                                                                                                  | 934,293                                                                                                                                                                                                                                                                                                                                                                                                 | .0000          | .00        | 9/10 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406                                                                                                                                               |
| PUBLIC SCHOOLS                                                                                                                                                                                                                                                                                                                                                 |                               |                               |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                              |
| By State Law                                                                                                                                                                                                                                                                                                                                                   | 985,696                       | 3.0660                        | 3,022.14                                                                                                                                                                                                                                                                 | 934,293                                                      | 2.9497       | 2,755.88                                                                                                                                                                                                                                                                                                                                                                                                                             | 934,293                                                                                                                                                                                                                                                                                                                                                                                                 | 3.0730         | 2,871.08   |                                                                                                                                                                                                              |
| By Local Board                                                                                                                                                                                                                                                                                                                                                 | 985,696                       | 3.2480                        | 3,201.54                                                                                                                                                                                                                                                                 | 934,293                                                      | 3.1248       | 2,919.48                                                                                                                                                                                                                                                                                                                                                                                                                             | 934,293                                                                                                                                                                                                                                                                                                                                                                                                 | 3.2480         | 3,034.58   |                                                                                                                                                                                                              |
| MUNICIPALITY                                                                                                                                                                                                                                                                                                                                                   |                               |                               |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                              |
| INDEPENDENT SPECIAL DISTRICTS                                                                                                                                                                                                                                                                                                                                  |                               |                               |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            | 9/11 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406                                                                                                                                               |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                     | 866,254                       | .1026                         | 88.88                                                                                                                                                                                                                                                                    | 934,293                                                      | .0961        | 89.79                                                                                                                                                                                                                                                                                                                                                                                                                                | 934,293                                                                                                                                                                                                                                                                                                                                                                                                 | .1026          | 95.86      |                                                                                                                                                                                                              |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                     | 866,254                       | .0948                         | 82.12                                                                                                                                                                                                                                                                    | 934,293                                                      | .0889        | 83.06                                                                                                                                                                                                                                                                                                                                                                                                                                | 934,293                                                                                                                                                                                                                                                                                                                                                                                                 | .0948          | 88.57      |                                                                                                                                                                                                              |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                        | 866,254                       | .0327                         | 28.33                                                                                                                                                                                                                                                                    | 934,293                                                      | .0306        | 28.59                                                                                                                                                                                                                                                                                                                                                                                                                                | 934,293                                                                                                                                                                                                                                                                                                                                                                                                 | .0327          | 30.55      |                                                                                                                                                                                                              |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                  | 866,254                       | .0288                         | 24.95                                                                                                                                                                                                                                                                    | 934,293                                                      | .0270        | 25.23                                                                                                                                                                                                                                                                                                                                                                                                                                | 934,293                                                                                                                                                                                                                                                                                                                                                                                                 | .0288          | 26.91      |                                                                                                                                                                                                              |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                    | 866,254                       | .4908                         | 425.16                                                                                                                                                                                                                                                                   | 934,293                                                      | .4611        | 430.80                                                                                                                                                                                                                                                                                                                                                                                                                               | 934,293                                                                                                                                                                                                                                                                                                                                                                                                 | .4908          | 458.55     | 9/04 5:15 PM (561) 627-3386<br>121 SW Flagler Ave Stuart FL 34994<br>9/15 5:01 PM (561) 740-7000<br>2300 High Ridge Rd BytnBch FL33426<br>9/17 5:15 PM (561) 659-1270<br>1515 N Flagler Dr Ste 101 WPB 33401 |
| Health Care District                                                                                                                                                                                                                                                                                                                                           | 866,254                       | .6561                         | 568.35                                                                                                                                                                                                                                                                   | 934,293                                                      | .6164        | 575.90                                                                                                                                                                                                                                                                                                                                                                                                                               | 934,293                                                                                                                                                                                                                                                                                                                                                                                                 | .6561          | 612.99     |                                                                                                                                                                                                              |
| Total Millage Rate & Tax Amount                                                                                                                                                                                                                                                                                                                                |                               | 16.2764                       | 14,853.65                                                                                                                                                                                                                                                                |                                                              | 15.4407      | 14,426.15                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                         | 16.2670        | 15,198.14  | ** 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 |            |                                                                                                                                                                                                              |
| LAKE WORTH DRAINAGE DISTRICT                                                                                                                                                                                                                                                                                                                                   |                               | FLOOD PROTECTION/WATER SUPPLY |                                                                                                                                                                                                                                                                          | 1                                                            | 48.50        | 48.50                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                         | (561) 498-5363 |            |                                                                                                                                                                                                              |
| SOLID WASTE AUTHORITY OF PBC                                                                                                                                                                                                                                                                                                                                   |                               | GARBAGE SERVICES              |                                                                                                                                                                                                                                                                          | 1                                                            | 415.00       | 415.00                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                         | (561) 697-2700 |            |                                                                                                                                                                                                              |
| Total Non-Ad Valorem Assessment                                                                                                                                                                                                                                                                                                                                |                               |                               |                                                                                                                                                                                                                                                                          |                                                              |              | 463.50                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                              |
| 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. |                               |                               |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                              |