

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 604,784            | 672,647            |

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          | 303,208        | 311,395   | 50,722     | 51,411    | 252,486       | 259,984   |
| County Debt               | 303,208        | 311,395   | 50,722     | 51,411    | 252,486       | 259,984   |
| County Dependent Dists    | 303,208        | 311,395   | 50,722     | 51,411    | 252,486       | 259,984   |
| Public Schools            | 303,208        | 311,395   | 25,000     | 25,000    | 278,208       | 286,395   |
| Independent Special Dists | 303,208        | 311,395   | 50,722     | 51,411    | 252,486       | 259,984   |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 | 361,252 |
|                                                    |                        |         |
|                                                    |                        |         |
|                                                    |                        |         |

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](http://www.pbcapao.gov)

FUME KEVIN &  
FUME PATRICIA KUTNER  
11044 BOCA WOODS LN  
BOCA RATON FL 33428-1836

00-41-47-13-02-020-0060 00365 HOMESTEAD



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                       |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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| Real Estate Parcel ID: 00-41-47-13-02-020-0060                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                       |                                                                                                                                                                                                                                                                                 | <b>DO NOT PAY</b><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>BOCA WOODS COUNTRY CLUB PL 4 IN PB48P16<br>LT 6 BLK 20                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               |                       |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | COLUMN 1                      |                       |                                                                                                                                                                                                                                                                                 | COLUMN 2                                                     |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             | COLUMN 3                                                                                                                                                                                                                                                                                                                                                                                                |                |            | See <a href="http://www.pbcpar.org">www.pbcpar.org</a> for public hearing updates                                                                                                                                                                                                                                                                                                                                                |
| <b>Taxing Authority</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 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 |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>COUNTY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                       |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            | 9/03 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401<br><br>9/9 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406<br><br>9/10 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406<br><br>9/10 5:05 PM (561) 627-3386<br>1912 NE Jen Bch Blvd Jen Bch 34957<br>9/10 5:01 PM (561) 740-7000<br>2300 High Ridge Rd ByntrnBch FL33426<br>9/16 5:15 PM (561) 659-1270<br>1515 N Flagler Dr Ste 101 WPB 33401 |
| County Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 252,486                       | 4.5000                | 1,136.19                                                                                                                                                                                                                                                                        | 259,984                                                      | 4.2678       | 1,109.56                                                                                                                                                                                                                                                                                                                                                                                                                                    | 259,984                                                                                                                                                                                                                                                                                                                                                                                                 | 4.5000         | 1,169.93   |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 252,486                       | .0330                 | 8.33                                                                                                                                                                                                                                                                            | 259,984                                                      | .0210        | 5.46                                                                                                                                                                                                                                                                                                                                                                                                                                        | 259,984                                                                                                                                                                                                                                                                                                                                                                                                 | .0210          | 5.46       |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| * Fire/Rescue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 252,486                       | 3.4581                | 873.12                                                                                                                                                                                                                                                                          | 259,984                                                      | 3.2856       | 854.20                                                                                                                                                                                                                                                                                                                                                                                                                                      | 259,984                                                                                                                                                                                                                                                                                                                                                                                                 | 3.4581         | 899.05     |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| * Library Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 252,486                       | .5491                 | 138.64                                                                                                                                                                                                                                                                          | 259,984                                                      | .5213        | 135.53                                                                                                                                                                                                                                                                                                                                                                                                                                      | 259,984                                                                                                                                                                                                                                                                                                                                                                                                 | .5491          | 142.76     |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| * Library Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 252,486                       | .0000                 | .00                                                                                                                                                                                                                                                                             | 259,984                                                      | .0000        | .00                                                                                                                                                                                                                                                                                                                                                                                                                                         | 259,984                                                                                                                                                                                                                                                                                                                                                                                                 | .0000          | .00        |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>PUBLIC SCHOOLS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                               |                       |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| By State Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 278,208                       | 3.0730                | 854.93                                                                                                                                                                                                                                                                          | 286,395                                                      | 2.9449       | 843.40                                                                                                                                                                                                                                                                                                                                                                                                                                      | 286,395                                                                                                                                                                                                                                                                                                                                                                                                 | 3.0390         | 870.35     |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 278,208                       | 3.2480                | 903.62                                                                                                                                                                                                                                                                          | 286,395                                                      | 3.1126       | 891.43                                                                                                                                                                                                                                                                                                                                                                                                                                      | 286,395                                                                                                                                                                                                                                                                                                                                                                                                 | 3.2480         | 930.21     |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>MUNICIPALITY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                       |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>INDEPENDENT SPECIAL DISTRICTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                               |                       |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 252,486                       | .1026                 | 25.91                                                                                                                                                                                                                                                                           | 259,984                                                      | .0977        | 25.40                                                                                                                                                                                                                                                                                                                                                                                                                                       | 259,984                                                                                                                                                                                                                                                                                                                                                                                                 | .1026          | 26.67      |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 252,486                       | .0948                 | 23.94                                                                                                                                                                                                                                                                           | 259,984                                                      | .0906        | 23.55                                                                                                                                                                                                                                                                                                                                                                                                                                       | 259,984                                                                                                                                                                                                                                                                                                                                                                                                 | .0948          | 24.65      |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 252,486                       | .0327                 | 8.26                                                                                                                                                                                                                                                                            | 259,984                                                      | .0312        | 8.11                                                                                                                                                                                                                                                                                                                                                                                                                                        | 259,984                                                                                                                                                                                                                                                                                                                                                                                                 | .0327          | 8.50       |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 252,486                       | .0270                 | 6.82                                                                                                                                                                                                                                                                            | 259,984                                                      | .0257        | 6.68                                                                                                                                                                                                                                                                                                                                                                                                                                        | 259,984                                                                                                                                                                                                                                                                                                                                                                                                 | .0270          | 7.02       |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 252,486                       | .4908                 | 123.92                                                                                                                                                                                                                                                                          | 259,984                                                      | .4642        | 120.68                                                                                                                                                                                                                                                                                                                                                                                                                                      | 259,984                                                                                                                                                                                                                                                                                                                                                                                                 | .4908          | 127.60     |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 252,486                       | .6561                 | 165.66                                                                                                                                                                                                                                                                          | 259,984                                                      | .6205        | 161.32                                                                                                                                                                                                                                                                                                                                                                                                                                      | 259,984                                                                                                                                                                                                                                                                                                                                                                                                 | .6561          | 170.58     |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Total Millage Rate &amp; Tax Amount</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                               | 16.2652               | 4,269.34                                                                                                                                                                                                                                                                        |                                                              | 15.4831      | 4,185.32                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                         | 16.2192        | 4,382.78   | <b>** SEE BELOW FOR EXPLANATION</b>                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>** EXPLANATION OF TAX NOTICE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                       |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>COLUMN 1</b><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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                               |                       | <b>COLUMN 2</b><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. |                                                              |              | <b>COLUMN 3</b><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. |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>NON-AD VALOREM ASSESSMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                               |                       |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| LEVYING AUTHORITY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                               | PURPOSE OF ASSESSMENT |                                                                                                                                                                                                                                                                                 | UNITS                                                        | RATE         | ASSESSMENT                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                         | CONTACT NUMBER |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| SOLID WASTE AUTHORITY OF PBC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               | GARBAGE SERVICES      |                                                                                                                                                                                                                                                                                 | 1                                                            | 527.00       | 527.00                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         | (561) 697-2700 |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                       |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Total Non-Ad Valorem Assessment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |                       |                                                                                                                                                                                                                                                                                 |                                                              |              | <b>527.00</b>                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 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.<br><b>NOTE:</b> 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.)<br><b>Non-Ad Valorem Assessments:</b> 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. |                               |                       |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                                                                                                                                                                  |