

## Market Value

Last Year ( 2024 )	This Year ( 2025 )
734,990	717,779

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	633,488	696,837	0	0	633,488	696,837
County Debt	633,488	696,837	0	0	633,488	696,837
County Dependent Dists	633,488	696,837	0	0	633,488	696,837
Public Schools	734,990	717,779	0	0	734,990	717,779
Independent Special Dists	633,488	696,837	0	0	633,488	696,837

**Taxable Value** is the value used to calculate the tax due on your property (Assessed Value minus Exemptions).

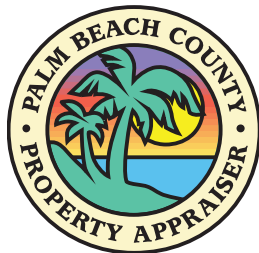
Assessment Reductions	Applies To	Value
Non-Homestead Assessment Cap - 10 percent	Non-School Taxing Authorities	20,942

Properties can receive an assessment reduction for a number of reasons including the Save our Homes Benefit and the 10 % non-homestead property limitation.

[illegible]

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.



00-41-47-22-17-000-0470 00355

HIGDON TRUST &  
HIGDON CHRISTINE TRUST  
29107 GUAVA LN  
BIG PINE KEY FL 33043-6060



Visit the Palm Beach County Property Appraiser's website for more information: [www.pbcpao.gov](http://www.pbcpao.gov)

Real Estate Parcel ID: 00-41-47-22-17-000-0470			<div>DO NOT PAY</div> <div>THIS IS NOT A BILL</div>			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: BOCA FALLS PAR P LT 47										
	COLUMN 1			COLUMN 2			COLUMN 3			See <a href="http://www.pbcpa.gov">www.pbcpa.gov</a> for public hearing updates
Taxing Authority	Your Property Taxes Last Year			Your Property Taxes This Year if no budget change is made			Your Property Taxes This Year if proposed budget change is made			A public hearing on the proposed taxes and budget will be held at the locations and dates below.
*Dependent Special Districts	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	
COUNTY										9/09 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401  9/10 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406  9/11 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406  9/04 5:15 PM (561) 627-3386 121 SW Flagler Ave Stuart FL 34994 9/15 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntrnBch FL33426 9/17 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
County Operating	633,488	4.5000	2,850.70	696,837	4.2413	2,955.49	696,837	4.5000	3,135.77	
County Debt	633,488	.0396	25.09	696,837	.0330	23.00	696,837	.0330	23.00	
* Fire/Rescue	633,488	3.4581	2,190.66	696,837	3.2554	2,268.48	696,837	3.4581	2,409.73	
* Library Operating	633,488	.5491	347.85	696,837	.5164	359.85	696,837	.5491	382.63	
* Library Debt	633,488	.0098	6.21	696,837	.0000	.00	696,837	.0000	.00	
PUBLIC SCHOOLS										
By State Law	734,990	3.0660	2,253.48	717,779	2.9497	2,117.23	717,779	3.0730	2,205.73	
By Local Board	734,990	3.2480	2,387.25	717,779	3.1248	2,242.92	717,779	3.2480	2,331.35	
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	633,488	.1026	65.00	696,837	.0961	66.97	696,837	.1026	71.50	
So. Fla. Water Mgmt. Dist.	633,488	.0948	60.05	696,837	.0889	61.95	696,837	.0948	66.06	
Everglades Construction	633,488	.0327	20.72	696,837	.0306	21.32	696,837	.0327	22.79	
FL Inland Navigation District	633,488	.0288	18.24	696,837	.0270	18.81	696,837	.0288	20.07	
Children's Services Council	633,488	.4908	310.92	696,837	.4611	321.31	696,837	.4908	342.01	
Health Care District	633,488	.6561	415.63	696,837	.6164	429.53	696,837	.6561	457.19	
Total Millage Rate & Tax Amount		16.2764	10,951.80		15.4407	10,886.86		16.2670	11,467.83	** SEE BELOW FOR EXPLANATION
** EXPLANATION OF TAX NOTICE										
COLUMN 1 "YOUR PROPERTY TAXES LAST YEAR"  This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.			COLUMN 2 "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"  This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.			COLUMN 3 "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"  This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.				
NON-AD VALOREM ASSESSMENT										
LEVYING AUTHORITY	PURPOSE OF ASSESSMENT		UNITS	RATE	ASSESSMENT	CONTACT NUMBER				
SOLID WASTE AUTHORITY OF PBC	GARBAGE SERVICES		1	415.00	415.00	(561) 697-2700				
Total Non-Ad Valorem Assessment					415.00					
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. <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.) <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.										