

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
3,652,659	3,853,419

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	692,875	711,583	55,722	56,411	637,153	655,172
County Debt	692,875	711,583	55,722	56,411	637,153	655,172
County Dependent Dists	692,875	711,583	55,722	56,411	637,153	655,172
Public Schools	692,875	711,583	30,000	30,000	662,875	681,583
Independent Special Dists	692,875	711,583	55,722	56,411	637,153	655,172

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	3,141,836

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
Widow	All Taxing Authorities	5,000
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

ROSS JOYCE P
ROSS JOYCE P TR
4936 COUNTY LINE RD
JUPITER FL 33469-2162

00-42-40-25-00-001-0140 00141 HOMESTEAD



Real Estate Parcel ID: 00-42-40-25-00-001-0140 Legal Description: 25-40-42 E 100 FT OF W 396.02 FT OF GOV LOT 1				DO NOT PAY THIS IS NOT A BILL			The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.			
		COLUMN 1		COLUMN 2			COLUMN 3			See www.pbcpar.org for public hearing updates
Taxing Authority		Your Property Taxes Last Year		Your Property Taxes This Year if no budget change is made			Your Property Taxes This Year if proposed budget change is made			A public hearing on the proposed taxes and budget will be held at the locations and dates below.
*Dependent Special Districts		Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount
COUNTY										
County Operating		637,153	4.5000	2,867.19	655,172	4.2678	2,796.14	655,172	4.5000	2,948.27
County Debt		637,153	.0330	21.03	655,172	.0210	13.76	655,172	.0210	13.76
* Fire/Rescue		637,153	3.4581	2,203.34	655,172	3.2856	2,152.63	655,172	3.4581	2,265.65
* Library Operating		637,153	.5491	349.86	655,172	.5213	341.54	655,172	.5491	359.75
* Library Debt		637,153	.0000	.00	655,172	.0000	.00	655,172	.0000	.00
PUBLIC SCHOOLS										
By State Law		662,875	3.0730	2,037.01	681,583	2.9449	2,007.19	681,583	3.0390	2,071.33
By Local Board		662,875	3.2480	2,153.02	681,583	3.1126	2,121.50	681,583	3.2480	2,213.78
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin		637,153	.1026	65.37	655,172	.0977	64.01	655,172	.1026	67.22
So. Fla. Water Mgmt. Dist.		637,153	.0948	60.40	655,172	.0906	59.36	655,172	.0948	62.11
Everglades Construction		637,153	.0327	20.83	655,172	.0312	20.44	655,172	.0327	21.42
FL Inland Navigation District		637,153	.0270	17.20	655,172	.0257	16.84	655,172	.0270	17.69
Children's Services Council		637,153	.4908	312.71	655,172	.4642	304.13	655,172	.4908	321.56
Health Care District		637,153	.6561	418.04	655,172	.6205	406.53	655,172	.6561	429.86
Jupiter Inlet District		637,153	.0722	46.00	655,172	.0681	44.62	655,172	.0722	47.30
Total Millage Rate & Tax Amount			16.3374	10,572.00		15.5512	10,348.69		16.2914	10,839.70
** 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	506.00	506.00		(561) 697-2700	
Total Non-Ad Valorem Assessment							506.00			
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. NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.) Non-Ad Valorem Assessments: Non-Ad Valorem assessments are placed on this notice at the request of the respective local governing boards. Your Tax Collector will be including them in the November tax bill. For details on particular Non-Ad Valorem assessments, contact the levying authority shown in the Non-Ad Valorem Assessment section on this page.										