

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
641,778	673,916

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	325,302	334,085	50,722	51,411	274,580	282,674
County Debt	325,302	334,085	50,722	51,411	274,580	282,674
County Dependent Dists	325,302	334,085	50,722	51,411	274,580	282,674
Public Schools	325,302	334,085	25,000	25,000	300,302	309,085
Independent Special Dists	325,302	334,085	50,722	51,411	274,580	282,674

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	339,831

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.pbcpap.gov

LAY THOMAS P &
LAY MAUREEN C
16591 74TH AVEN
PALM BEACH GARDENS FL 33418-7652

00-42-41-09-00-000-1600 00141 HOMESTEAD



Real Estate Parcel ID: 00-42-41-09-00-000-1600				DO NOT PAY THIS IS NOT A BILL			The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.				
Legal Description: 9-41-42, N 210 FT OF S 660 FT OF E 240 FT OF W 490 FT OF NE 1/4 A/K/A P-137											
		COLUMN 1		COLUMN 2			COLUMN 3			See www.pbcpa.gov 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											9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Operating		274,580	4.5000	1,235.61	282,674	4.2678	1,206.40	282,674	4.5000	1,272.03	
County Debt		274,580	.0330	9.06	282,674	.0210	5.94	282,674	.0210	5.94	
* Fire/Rescue		274,580	3.4581	949.53	282,674	3.2856	928.75	282,674	3.4581	977.51	
* Library Operating		274,580	.5491	150.77	282,674	.5213	147.36	282,674	.5491	155.22	
* Library Debt		274,580	.0000	.00	282,674	.0000	.00	282,674	.0000	.00	9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
PUBLIC SCHOOLS											
By State Law		300,302	3.0730	922.83	309,085	2.9449	910.22	309,085	3.0390	939.31	
By Local Board		300,302	3.2480	975.38	309,085	3.1126	962.06	309,085	3.2480	1,003.91	
MUNICIPALITY											9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
INDEPENDENT SPECIAL DISTRICTS											
So. Fla. Water Mgmt. Basin		274,580	.1026	28.17	282,674	.0977	27.62	282,674	.1026	29.00	
So. Fla. Water Mgmt. Dist.		274,580	.0948	26.03	282,674	.0906	25.61	282,674	.0948	26.80	
Everglades Construction		274,580	.0327	8.98	282,674	.0312	8.82	282,674	.0327	9.24	
FL Inland Navigation District		274,580	.0270	7.41	282,674	.0257	7.26	282,674	.0270	7.63	9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957 9/10 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntnBch FL33426 9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401 9/17 7:00 PM (561)746-2223 400 N Delaware Blvd Jupiter 33458
Children's Services Council		274,580	.4908	134.76	282,674	.4642	131.22	282,674	.4908	138.74	
Health Care District		274,580	.6561	180.15	282,674	.6205	175.40	282,674	.6561	185.46	
Jupiter Inlet District		274,580	.0722	19.82	282,674	.0681	19.25	282,674	.0722	20.41	
Total Millage Rate & Tax Amount			16.3374	4,648.50		15.5512	4,555.91		16.2914	4,771.20	** 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		
SOUTH INDIAN RIVER WCD UNIT TA		DEBT SERVICE			1	613.00	613.00		(561) 747-0550		
SOUTH INDIAN RIVER WCD UNIT 01		INFRASTRUCTURE MAINTENANCE			1	1,112.05	1,112.05		(561) 747-0550		
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES			1	506.00	506.00		(561) 697-2700		
Total Non-Ad Valorem Assessment							2,231.05				
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.											