

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
966,621	990,011

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	566,413	581,706	50,722	51,411	515,691	530,295
County Debt	566,413	581,706	50,722	51,411	515,691	530,295
County Dependent Dists	566,413	581,706	50,722	51,411	515,691	530,295
Public Schools	566,413	581,706	25,000	25,000	541,413	556,706
Independent Special Dists	566,413	581,706	50,722	51,411	515,691	530,295

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	408,305

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

HIGGINS RAELE &
HIGGINS THOMAS D
8850 150TH CT N
PALM BEACH GARDENS FL 33418-7354

00-42-41-17-00-000-7260 00141 HOMESTEAD



Real Estate Parcel ID: 00-42-41-17-00-000-7260 Legal Description: 17-41-42, W 235 FT OF E 1890 FT OF SW 1/4 (LESS N 2335 FT, S 100 FT CNL R/W & N 30 FT 150TH CT N RD R/W)				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.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										
County Operating		515,691	4.5000	2,320.61	530,295	4.2678	2,263.19	530,295	4.5000	2,386.33
County Debt		515,691	.0330	17.02	530,295	.0210	11.14	530,295	.0210	11.14
* Fire/Rescue		515,691	3.4581	1,783.31	530,295	3.2856	1,742.34	530,295	3.4581	1,833.81
* Library Operating		515,691	.5491	283.17	530,295	.5213	276.44	530,295	.5491	291.18
* Library Debt		515,691	.0000	.00	530,295	.0000	.00	530,295	.0000	.00
PUBLIC SCHOOLS										
By State Law		541,413	3.0730	1,663.76	556,706	2.9449	1,639.44	556,706	3.0390	1,691.83
By Local Board		541,413	3.2480	1,758.51	556,706	3.1126	1,732.80	556,706	3.2480	1,808.18
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin		515,691	.1026	52.91	530,295	.0977	51.81	530,295	.1026	54.41
So. Fla. Water Mgmt. Dist.		515,691	.0948	48.89	530,295	.0906	48.04	530,295	.0948	50.27
Everglades Construction		515,691	.0327	16.86	530,295	.0312	16.55	530,295	.0327	17.34
FL Inland Navigation District		515,691	.0270	13.92	530,295	.0257	13.63	530,295	.0270	14.32
Children's Services Council		515,691	.4908	253.10	530,295	.4642	246.16	530,295	.4908	260.27
Health Care District		515,691	.6561	338.34	530,295	.6205	329.05	530,295	.6561	347.93
Jupiter Inlet District		515,691	.0722	37.23	530,295	.0681	36.11	530,295	.0722	38.29
Total Millage Rate & Tax Amount			16.3374	8,587.63		15.5512	8,406.70		16.2914	8,805.30
** 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	965.00	965.00		(561) 747-0550	
SOUTH INDIAN RIVER WCD UNIT 01		INFRASTRUCTURE MAINTENANCE			1	863.58	863.58		(561) 747-0550	
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES			1	506.00	506.00		(561) 697-2700	
Total Non-Ad Valorem Assessment							2,334.58			
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.										