

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 242,000            | 242,000            |

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          | 81,567         | 83,769    | 50,722     | 51,411    | 30,845        | 32,358    |
| County Debt               | 81,567         | 83,769    | 50,722     | 51,411    | 30,845        | 32,358    |
| County Dependent Dists    | 81,567         | 83,769    | 50,722     | 51,411    | 30,845        | 32,358    |
| Public Schools            | 81,567         | 83,769    | 25,000     | 25,000    | 56,567        | 58,769    |
| Independent Special Dists | 81,567         | 83,769    | 50,722     | 51,411    | 30,845        | 32,358    |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 | 158,231 |
|                                                    |                        |         |
|                                                    |                        |         |
|                                                    |                        |         |
|                                                    |                        |         |

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

MA MAN L  
1015 PIPERS CAY DR  
WEST PALM BEACH FL 33415-4006

00-42-44-02-34-000-0100 00363 HOMESTEAD



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                                   |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |            |                                                                                                                                                                                                                                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 00-42-44-02-34-000-0100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                   |                                                                                                                                                                                                                                                                                 | <div style="text-align: center; font-size: 24pt; font-weight: bold;">DO NOT PAY</div> <div style="text-align: center;">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:<br>PIPERS CAY CONDOMINIUM<br>UNIT 10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               |                                                   |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |            |                                                                                                                                                                                                                                                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                                                   |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |            |                                                                                                                                                                                                                                                            |
| County Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 30,845                        | 4.5000                                            | 138.80                                                                                                                                                                                                                                                                          | 32,358                                                                                                                                          | 4.2678       | 138.10                                                                                                                                                                                                                                                                                                                                                                                                                                      | 32,358                                                                                                                                                                                                                                                                                                                                                                                                  | 4.5000                           | 145.61     | <div style="text-align: center;">9/03 5:05 PM (561) 355-3996<br/>301 N Olive Ave 6th Fl WPB 33401</div>                                                                                                                                                    |
| County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 30,845                        | .0330                                             | 1.02                                                                                                                                                                                                                                                                            | 32,358                                                                                                                                          | .0210        | .68                                                                                                                                                                                                                                                                                                                                                                                                                                         | 32,358                                                                                                                                                                                                                                                                                                                                                                                                  | .0210                            | .68        |                                                                                                                                                                                                                                                            |
| * Fire/Rescue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 30,845                        | 3.4581                                            | 106.67                                                                                                                                                                                                                                                                          | 32,358                                                                                                                                          | 3.2856       | 106.32                                                                                                                                                                                                                                                                                                                                                                                                                                      | 32,358                                                                                                                                                                                                                                                                                                                                                                                                  | 3.4581                           | 111.90     |                                                                                                                                                                                                                                                            |
| * Library Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 30,845                        | .5491                                             | 16.94                                                                                                                                                                                                                                                                           | 32,358                                                                                                                                          | .5213        | 16.87                                                                                                                                                                                                                                                                                                                                                                                                                                       | 32,358                                                                                                                                                                                                                                                                                                                                                                                                  | .5491                            | 17.77      |                                                                                                                                                                                                                                                            |
| * Library Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 30,845                        | .0000                                             | .00                                                                                                                                                                                                                                                                             | 32,358                                                                                                                                          | .0000        | .00                                                                                                                                                                                                                                                                                                                                                                                                                                         | 32,358                                                                                                                                                                                                                                                                                                                                                                                                  | .0000                            | .00        |                                                                                                                                                                                                                                                            |
| <b>PUBLIC SCHOOLS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                               |                                                   |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |            |                                                                                                                                                                                                                                                            |
| By State Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 56,567                        | 3.0730                                            | 173.83                                                                                                                                                                                                                                                                          | 58,769                                                                                                                                          | 2.9449       | 173.07                                                                                                                                                                                                                                                                                                                                                                                                                                      | 58,769                                                                                                                                                                                                                                                                                                                                                                                                  | 3.0390                           | 178.60     | <div style="text-align: center;">9/9 5:05 PM (561) 434-8837<br/>3300 Forest Hill Blvd WPB 33406</div>                                                                                                                                                      |
| By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 56,567                        | 3.2480                                            | 183.73                                                                                                                                                                                                                                                                          | 58,769                                                                                                                                          | 3.1126       | 182.92                                                                                                                                                                                                                                                                                                                                                                                                                                      | 58,769                                                                                                                                                                                                                                                                                                                                                                                                  | 3.2480                           | 190.88     |                                                                                                                                                                                                                                                            |
| <b>MUNICIPALITY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                                                   |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |            |                                                                                                                                                                                                                                                            |
| <b>INDEPENDENT SPECIAL DISTRICTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                               |                                                   |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |            |                                                                                                                                                                                                                                                            |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 30,845                        | .1026                                             | 3.16                                                                                                                                                                                                                                                                            | 32,358                                                                                                                                          | .0977        | 3.16                                                                                                                                                                                                                                                                                                                                                                                                                                        | 32,358                                                                                                                                                                                                                                                                                                                                                                                                  | .1026                            | 3.32       | <div style="text-align: center;">9/10 5:15 PM (561) 686-8800<br/>3301 Gun Club Rd Bldg WPB 33406</div>                                                                                                                                                     |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 30,845                        | .0948                                             | 2.92                                                                                                                                                                                                                                                                            | 32,358                                                                                                                                          | .0906        | 2.93                                                                                                                                                                                                                                                                                                                                                                                                                                        | 32,358                                                                                                                                                                                                                                                                                                                                                                                                  | .0948                            | 3.07       |                                                                                                                                                                                                                                                            |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 30,845                        | .0327                                             | 1.01                                                                                                                                                                                                                                                                            | 32,358                                                                                                                                          | .0312        | 1.01                                                                                                                                                                                                                                                                                                                                                                                                                                        | 32,358                                                                                                                                                                                                                                                                                                                                                                                                  | .0327                            | 1.06       |                                                                                                                                                                                                                                                            |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 30,845                        | .0270                                             | .83                                                                                                                                                                                                                                                                             | 32,358                                                                                                                                          | .0257        | .83                                                                                                                                                                                                                                                                                                                                                                                                                                         | 32,358                                                                                                                                                                                                                                                                                                                                                                                                  | .0270                            | .87        |                                                                                                                                                                                                                                                            |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 30,845                        | .4908                                             | 15.14                                                                                                                                                                                                                                                                           | 32,358                                                                                                                                          | .4642        | 15.02                                                                                                                                                                                                                                                                                                                                                                                                                                       | 32,358                                                                                                                                                                                                                                                                                                                                                                                                  | .4908                            | 15.88      |                                                                                                                                                                                                                                                            |
| Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 30,845                        | .6561                                             | 20.24                                                                                                                                                                                                                                                                           | 32,358                                                                                                                                          | .6205        | 20.08                                                                                                                                                                                                                                                                                                                                                                                                                                       | 32,358                                                                                                                                                                                                                                                                                                                                                                                                  | .6561                            | 21.23      | <div style="text-align: center;">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</div> |
| <b>Total Millage Rate &amp; Tax Amount</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                               | 16.2652                                           | 664.29                                                                                                                                                                                                                                                                          |                                                                                                                                                 | 15.4831      | 660.99                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         | 16.2192                          | 690.87     | <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                   |            |                                                                                                                                                                                                                                                            |
| LAKE WORTH DRAINAGE DISTRICT<br>SOLID WASTE AUTHORITY OF PBC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               | FLOOD PROTECTION/WATER SUPPLY<br>GARBAGE SERVICES |                                                                                                                                                                                                                                                                                 | 1                                                                                                                                               | 48.50        | 48.50                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                         | (561) 498-5363<br>(561) 697-2700 |            |                                                                                                                                                                                                                                                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                                   |                                                                                                                                                                                                                                                                                 | 1                                                                                                                                               | 411.00       | 411.00                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |            |                                                                                                                                                                                                                                                            |
| <b>Total Non-Ad Valorem Assessment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |                                                   |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |              | 459.50                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |            |                                                                                                                                                                                                                                                            |
| 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. |                               |                                                   |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |            |                                                                                                                                                                                                                                                            |