

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 236,000            | 236,000            |

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          | 218,115        | 224,004   | 50,722     | 51,411    | 167,393       | 172,593   |
| County Debt               | 218,115        | 224,004   | 50,722     | 51,411    | 167,393       | 172,593   |
| County Dependent Dists    | 218,115        | 224,004   | 50,722     | 51,411    | 167,393       | 172,593   |
| Public Schools            | 218,115        | 224,004   | 25,000     | 25,000    | 193,115       | 199,004   |
| Independent Special Dists | 218,115        | 224,004   | 50,722     | 51,411    | 167,393       | 172,593   |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 | 11,996 |
|                                                    |                        |        |
|                                                    |                        |        |
|                                                    |                        |        |

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

00-42-44-02-34-000-1050 00363 HOMESTEAD  
ORALUS CHRISTA &  
ORALUS WICKY L  
777 PIPERS CAY DR  
WEST PALM BEACH FL 33415-4012



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                               |                                                                                                                                                                                                 |                                                              |              |            |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| Real Estate Parcel ID: 00-42-44-02-34-000-1050                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                               |                                                                                                                                                                                                 | <div>DO NOT PAY</div> <div>THIS IS NOT A BILL</div>          |              |            | The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing. |              |            |                                                                                                                                                                                                               |  |  |
| Legal Description:<br>PIPERS CAY CONDOMINIUM<br>UNIT 105                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                               |                               |                                                                                                                                                                                                 |                                                              |              |            |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | COLUMN 1                      |                               |                                                                                                                                                                                                 | COLUMN 2                                                     |              |            | COLUMN 3                                                                                                                                                                                                                                                                                                                                                                                                |              |            | See <a href="http://www.pbcpar.org">www.pbcpar.org</a> for public hearing updates                                                                                                                             |  |  |
| Taxing Authority                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 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 |                                                                                                                                                                                                               |  |  |
| COUNTY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |                               |                                                                                                                                                                                                 |                                                              |              |            |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |  |  |
| County Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 167,393                       | 4.5000                        | 753.27                                                                                                                                                                                          | 172,593                                                      | 4.2678       | 736.59     | 172,593                                                                                                                                                                                                                                                                                                                                                                                                 | 4.5000       | 776.67     | 9/03 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401                                                                                                                                               |  |  |
| County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 167,393                       | .0330                         | 5.52                                                                                                                                                                                            | 172,593                                                      | .0210        | 3.62       | 172,593                                                                                                                                                                                                                                                                                                                                                                                                 | .0210        | 3.62       |                                                                                                                                                                                                               |  |  |
| * Fire/Rescue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 167,393                       | 3.4581                        | 578.86                                                                                                                                                                                          | 172,593                                                      | 3.2856       | 567.07     | 172,593                                                                                                                                                                                                                                                                                                                                                                                                 | 3.4581       | 596.84     |                                                                                                                                                                                                               |  |  |
| * Library Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 167,393                       | .5491                         | 91.92                                                                                                                                                                                           | 172,593                                                      | .5213        | 89.97      | 172,593                                                                                                                                                                                                                                                                                                                                                                                                 | .5491        | 94.77      |                                                                                                                                                                                                               |  |  |
| * Library Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 167,393                       | .0000                         | .00                                                                                                                                                                                             | 172,593                                                      | .0000        | .00        | 172,593                                                                                                                                                                                                                                                                                                                                                                                                 | .0000        | .00        |                                                                                                                                                                                                               |  |  |
| PUBLIC SCHOOLS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                               |                                                                                                                                                                                                 |                                                              |              |            |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |  |  |
| By State Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 193,115                       | 3.0730                        | 593.44                                                                                                                                                                                          | 199,004                                                      | 2.9449       | 586.05     | 199,004                                                                                                                                                                                                                                                                                                                                                                                                 | 3.0390       | 604.77     | 9/9 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406                                                                                                                                                 |  |  |
| By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 193,115                       | 3.2480                        | 627.24                                                                                                                                                                                          | 199,004                                                      | 3.1126       | 619.42     | 199,004                                                                                                                                                                                                                                                                                                                                                                                                 | 3.2480       | 646.36     |                                                                                                                                                                                                               |  |  |
| MUNICIPALITY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               |                               |                                                                                                                                                                                                 |                                                              |              |            |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |  |  |
| INDEPENDENT SPECIAL DISTRICTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                               |                                                                                                                                                                                                 |                                                              |              |            |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |  |  |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 167,393                       | .1026                         | 17.17                                                                                                                                                                                           | 172,593                                                      | .0977        | 16.86      | 172,593                                                                                                                                                                                                                                                                                                                                                                                                 | .1026        | 17.71      | 9/10 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406                                                                                                                                                |  |  |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 167,393                       | .0948                         | 15.87                                                                                                                                                                                           | 172,593                                                      | .0906        | 15.64      | 172,593                                                                                                                                                                                                                                                                                                                                                                                                 | .0948        | 16.36      |                                                                                                                                                                                                               |  |  |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 167,393                       | .0327                         | 5.47                                                                                                                                                                                            | 172,593                                                      | .0312        | 5.38       | 172,593                                                                                                                                                                                                                                                                                                                                                                                                 | .0327        | 5.64       |                                                                                                                                                                                                               |  |  |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 167,393                       | .0270                         | 4.52                                                                                                                                                                                            | 172,593                                                      | .0257        | 4.44       | 172,593                                                                                                                                                                                                                                                                                                                                                                                                 | .0270        | 4.66       | 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 ByntnBch FL33426<br>9/16 5:15 PM (561) 659-1270<br>1515 N Flagler Dr Ste 101 WPB 33401 |  |  |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 167,393                       | .4908                         | 82.16                                                                                                                                                                                           | 172,593                                                      | .4642        | 80.12      | 172,593                                                                                                                                                                                                                                                                                                                                                                                                 | .4908        | 84.71      |                                                                                                                                                                                                               |  |  |
| Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 167,393                       | .6561                         | 109.83                                                                                                                                                                                          | 172,593                                                      | .6205        | 107.09     | 172,593                                                                                                                                                                                                                                                                                                                                                                                                 | .6561        | 113.24     |                                                                                                                                                                                                               |  |  |
| Total Millage Rate & Tax Amount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               | 16.2652                       | 2,885.27                                                                                                                                                                                        |                                                              | 15.4831      | 2,832.25   |                                                                                                                                                                                                                                                                                                                                                                                                         | 16.2192      | 2,965.35   | ** SEE BELOW FOR EXPLANATION                                                                                                                                                                                  |  |  |
| ** EXPLANATION OF TAX NOTICE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               |                               |                                                                                                                                                                                                 |                                                              |              |            |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |  |  |
| COLUMN 1<br>"YOUR PROPERTY TAXES LAST YEAR"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                               |                               | COLUMN 2<br>"YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"                                                                                                                               |                                                              |              |            | COLUMN 3<br>"YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"                                                                                                                                                                                                                                                                                                                                 |              |            |                                                                                                                                                                                                               |  |  |
| 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |                               | 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. |                                                              |              |            | 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                                                                                                                                                                                                |  |  |
| LAKE WORTH DRAINAGE DISTRICT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               | FLOOD PROTECTION/WATER SUPPLY |                                                                                                                                                                                                 | 1                                                            |              | 48.50      |                                                                                                                                                                                                                                                                                                                                                                                                         | 48.50        |            | (561) 498-5363                                                                                                                                                                                                |  |  |
| SOLID WASTE AUTHORITY OF PBC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               | GARBAGE SERVICES              |                                                                                                                                                                                                 | 1                                                            |              | 411.00     |                                                                                                                                                                                                                                                                                                                                                                                                         | 411.00       |            | (561) 697-2700                                                                                                                                                                                                |  |  |
| Total Non-Ad Valorem Assessment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                               |                                                                                                                                                                                                 |                                                              |              |            |                                                                                                                                                                                                                                                                                                                                                                                                         | 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. |                               |                               |                                                                                                                                                                                                 |                                                              |              |            |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |  |  |