

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
391,243	388,556

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	234,034	240,353	55,722	56,411	178,312	183,942
County Debt	234,034	240,353	55,722	56,411	178,312	183,942
County Dependent Dists	234,034	240,353	55,722	56,411	178,312	183,942
Public Schools	234,034	240,353	30,000	30,000	204,034	210,353
Independent Special Dists	234,034	240,353	55,722	56,411	178,312	183,942

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	148,203

Properties can receive an assessment reduction for a number of reasons including the Save our Homes Benefit and the 10 % non-homestead property limitation.

Exemptions Applied	Applies To	Exempt Value
Homestead	All Taxing Authorities	25,000
Widow	All Taxing Authorities	5,000
Additional Homestead*	Non-School Taxing Authorities	26,411

Any exemption that impacts your property is listed in this section along with its corresponding exempt value. Specific dollar or percentage reductions in assessed value may be applicable to a property based upon certain qualifications of the property or property owner. In some cases, an exemption's value may vary depending on the taxing authority. The tax impact of an exempt value may also vary for the same taxing authority, depending on the levy (i.e. operating millage vs debt service millage).

* Due to the passage of Amendment 5 in 2024, the amount of the additional homestead exemption will increase with the rate of inflation.

Visit the Palm Beach County Property Appraiser's website for more information: www.pbcpao.gov

SPORN ROBERTA
SPORN ROBERTA TR
PO BOX 811299
BOCA RATON FL 33481-1299

00-42-46-03-05-000-0120 00365 HOMESTEAD



Real Estate Parcel ID: 00-42-46-03-05-000-0120				DO NOT PAY THIS IS NOT A BILL			The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.				
Legal Description: CORAL LAKES 2 LT 12											
		COLUMN 1		COLUMN 2			COLUMN 3			See www.pbcpa.gov for public hearing updates	
Taxing Authority		Your Property Taxes Last Year		Your Property Taxes This Year if no budget change is made			Your Property Taxes This Year if proposed budget change is made			A public hearing on the proposed taxes and budget will be held at the locations and dates below.	
*Dependent Special Districts		Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate		Tax Amount
COUNTY											9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Operating		178,312	4.5000	802.40	183,942	4.2678	785.03	183,942	4.5000	827.74	
County Debt		178,312	.0330	5.88	183,942	.0210	3.86	183,942	.0210	3.86	
* Fire/Rescue		178,312	3.4581	616.62	183,942	3.2856	604.36	183,942	3.4581	636.09	
* Library Operating		178,312	.5491	97.91	183,942	.5213	95.89	183,942	.5491	101.00	
* Library Debt		178,312	.0000	.00	183,942	.0000	.00	183,942	.0000	.00	9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
PUBLIC SCHOOLS											
By State Law		204,034	3.0730	627.00	210,353	2.9449	619.47	210,353	3.0390	639.26	
By Local Board		204,034	3.2480	662.70	210,353	3.1126	654.74	210,353	3.2480	683.23	
MUNICIPALITY											9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
INDEPENDENT SPECIAL DISTRICTS											
So. Fla. Water Mgmt. Basin		178,312	.1026	18.29	183,942	.0977	17.97	183,942	.1026	18.87	
So. Fla. Water Mgmt. Dist.		178,312	.0948	16.90	183,942	.0906	16.67	183,942	.0948	17.44	
Everglades Construction		178,312	.0327	5.83	183,942	.0312	5.74	183,942	.0327	6.01	
FL Inland Navigation District		178,312	.0270	4.81	183,942	.0257	4.73	183,942	.0270	4.97	9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957 9/10 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntrnBch FL33426 9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Children's Services Council		178,312	.4908	87.52	183,942	.4642	85.39	183,942	.4908	90.28	
Health Care District		178,312	.6561	116.99	183,942	.6205	114.14	183,942	.6561	120.68	
Total Millage Rate & Tax Amount			16.2652	3,062.85		15.4831	3,007.99		16.2192	3,149.43	** SEE BELOW FOR EXPLANATION
** EXPLANATION OF TAX NOTICE											
COLUMN 1 "YOUR PROPERTY TAXES LAST YEAR" This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.				COLUMN 2 "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED" This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.				COLUMN 3 "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED" This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.			
NON-AD VALOREM ASSESSMENT											
LEVYING AUTHORITY		PURPOSE OF ASSESSMENT		UNITS	RATE	ASSESSMENT		CONTACT NUMBER			
LAKE WORTH DRAINAGE DISTRICT SOLID WASTE AUTHORITY OF PBC		FLOOD PROTECTION/WATER SUPPLY GARBAGE SERVICES		1	48.50	48.50		(561) 498-5363			
				1	430.00	430.00		(561) 697-2700			
Total Non-Ad Valorem Assessment						478.50					
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. NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.) Non-Ad Valorem Assessments: Non-Ad Valorem assessments are placed on this notice at the request of the respective local governing boards. Your Tax Collector will be including them in the November tax bill. For details on particular Non-Ad Valorem assessments, contact the levying authority shown in the Non-Ad Valorem Assessment section on this page.											