

## VALUE INFORMATION

### Market Value

| Last Year ( 2024 ) | This Year ( 2025 ) |
|--------------------|--------------------|
| 902,047            | 870,239            |

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 15, 2025** 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          | 899,567        | 870,239   | 50,000     | 50,722    | 849,567       | 819,517   |
| County Debt               | 899,567        | 870,239   | 50,000     | 50,722    | 849,567       | 819,517   |
| County Dependent Dists    | 899,567        | 870,239   | 50,000     | 50,722    | 849,567       | 819,517   |
| Public Schools            | 899,567        | 870,239   | 25,000     | 25,000    | 874,567       | 845,239   |
| Independent Special Dists | 899,567        | 870,239   | 50,000     | 50,722    | 849,567       | 819,517   |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 |
|-----------------------|------------|-------|
|                       |            |       |
|                       |            |       |
|                       |            |       |
|                       |            |       |
|                       |            |       |

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 | 25,722       |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |

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

FRISHMAN ESTHER  
12319 WHISTLER WAY  
BOYNTON BEACH FL 33473-5073

00-42-46-05-11-000-5350 00365 HOMESTEAD



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 00-42-46-05-11-000-5350                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |              |                                                                                                                                                                                                                                                                                 | <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>VALENCIA COVE AGR PUD PL 7<br>LT 535                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                               |              |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |              |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            | <div>9/09 5:05 PM (561) 355-3996<br/>301 N Olive Ave 6th Fl WPB 33401</div> <div>9/10 5:05 PM (561) 434-8837<br/>3300 Forest Hill Blvd WPB 33406</div> <div>9/11 5:15 PM (561) 686-8800<br/>3301 Gun Club Rd Bldg WPB 33406</div> <div>9/04 5:15 PM (561) 627-3386<br/>121 SW Flagler Ave Stuart FL 34994<br/>9/15 5:01 PM (561) 740-7000<br/>2300 High Ridge Rd ByntrnBch FL33426<br/>9/17 5:15 PM (561) 659-1270<br/>1515 N Flagler Dr Ste 101 WPB 33401</div> |
| County Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 849,567                       | 4.5000       | 3,823.05                                                                                                                                                                                                                                                                        | 819,517                                                                                                                                         | 4.2413        | 3,475.82                                                                                                                                                                                                                                                                                                                                                                                                                                    | 819,517                                                                                                                                                                                                                                                                                                                                                                                                 | 4.5000       | 3,687.83   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 849,567                       | .0396        | 33.64                                                                                                                                                                                                                                                                           | 819,517                                                                                                                                         | .0330         | 27.04                                                                                                                                                                                                                                                                                                                                                                                                                                       | 819,517                                                                                                                                                                                                                                                                                                                                                                                                 | .0330        | 27.04      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| * Fire/Rescue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 849,567                       | 3.4581       | 2,937.89                                                                                                                                                                                                                                                                        | 819,517                                                                                                                                         | 3.2554        | 2,667.86                                                                                                                                                                                                                                                                                                                                                                                                                                    | 819,517                                                                                                                                                                                                                                                                                                                                                                                                 | 3.4581       | 2,833.97   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| * Library Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 849,567                       | .5491        | 466.50                                                                                                                                                                                                                                                                          | 819,517                                                                                                                                         | .5164         | 423.20                                                                                                                                                                                                                                                                                                                                                                                                                                      | 819,517                                                                                                                                                                                                                                                                                                                                                                                                 | .5491        | 450.00     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| * Library Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 849,567                       | .0098        | 8.33                                                                                                                                                                                                                                                                            | 819,517                                                                                                                                         | .0000         | .00                                                                                                                                                                                                                                                                                                                                                                                                                                         | 819,517                                                                                                                                                                                                                                                                                                                                                                                                 | .0000        | .00        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>PUBLIC SCHOOLS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                               |              |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| By State Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 874,567                       | 3.0660       | 2,681.42                                                                                                                                                                                                                                                                        | 845,239                                                                                                                                         | 2.9497        | 2,493.20                                                                                                                                                                                                                                                                                                                                                                                                                                    | 845,239                                                                                                                                                                                                                                                                                                                                                                                                 | 3.0730       | 2,597.42   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 874,567                       | 3.2480       | 2,840.59                                                                                                                                                                                                                                                                        | 845,239                                                                                                                                         | 3.1248        | 2,641.20                                                                                                                                                                                                                                                                                                                                                                                                                                    | 845,239                                                                                                                                                                                                                                                                                                                                                                                                 | 3.2480       | 2,745.34   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>MUNICIPALITY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |              |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>INDEPENDENT SPECIAL DISTRICTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                               |              |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 849,567                       | .1026        | 87.17                                                                                                                                                                                                                                                                           | 819,517                                                                                                                                         | .0961         | 78.76                                                                                                                                                                                                                                                                                                                                                                                                                                       | 819,517                                                                                                                                                                                                                                                                                                                                                                                                 | .1026        | 84.08      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 849,567                       | .0948        | 80.54                                                                                                                                                                                                                                                                           | 819,517                                                                                                                                         | .0889         | 72.86                                                                                                                                                                                                                                                                                                                                                                                                                                       | 819,517                                                                                                                                                                                                                                                                                                                                                                                                 | .0948        | 77.69      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 849,567                       | .0327        | 27.78                                                                                                                                                                                                                                                                           | 819,517                                                                                                                                         | .0306         | 25.08                                                                                                                                                                                                                                                                                                                                                                                                                                       | 819,517                                                                                                                                                                                                                                                                                                                                                                                                 | .0327        | 26.80      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 849,567                       | .0288        | 24.47                                                                                                                                                                                                                                                                           | 819,517                                                                                                                                         | .0270         | 22.13                                                                                                                                                                                                                                                                                                                                                                                                                                       | 819,517                                                                                                                                                                                                                                                                                                                                                                                                 | .0288        | 23.60      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 849,567                       | .4908        | 416.97                                                                                                                                                                                                                                                                          | 819,517                                                                                                                                         | .4611         | 377.88                                                                                                                                                                                                                                                                                                                                                                                                                                      | 819,517                                                                                                                                                                                                                                                                                                                                                                                                 | .4908        | 402.22     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 849,567                       | .6561        | 557.40                                                                                                                                                                                                                                                                          | 819,517                                                                                                                                         | .6164         | 505.15                                                                                                                                                                                                                                                                                                                                                                                                                                      | 819,517                                                                                                                                                                                                                                                                                                                                                                                                 | .6561        | 537.69     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Total Millage Rate &amp; Tax Amount</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                               | 16.2764      | 13,985.75                                                                                                                                                                                                                                                                       |                                                                                                                                                 | 15.4407       | 12,810.18                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                         | 16.2670      | 13,493.68  | <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 |              | 1                                                                                                                                                                                                                                                                               | 48.50                                                                                                                                           | 48.50         | (561) 498-5363<br>(561) 697-2700                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | GARBAGE SERVICES              |              | 1                                                                                                                                                                                                                                                                               | 415.00                                                                                                                                          | 415.00        |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Total Non-Ad Valorem Assessment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |              |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 | <b>463.50</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 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. |                               |              |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |