

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 1,953,395          | 1,905,893          |

Market value in Florida is also known as “just value” as provided by the constitution and described in state law. It is the amount a purchaser willing but not obliged to buy would pay to one willing but not obliged to sell, after proper consideration of all eight factors in section 193.011, F.S. Properties are valued as of January 1.

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or you are entitled to an exemption or classification that is not reflected on this notice, **contact your County Property Appraiser at the numbers listed on the included insert.**

If the Property Appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the County Property Appraiser's office. Your petition must be filed with the Clerk of Value Adjustment Board on or before **5:00 PM September 14, 2026** at 301 N Olive Ave, West Palm Beach, FL 33401.

| Taxing Authority          | Assessed Value |           | Exemptions |           | Taxable Value |           |
|---------------------------|----------------|-----------|------------|-----------|---------------|-----------|
|                           | Last Year      | This Year | Last Year  | This Year | Last Year     | This Year |
| County Operating          | 1,144,803      | 1,175,713 | 50,722     | 51,411    | 1,094,081     | 1,124,302 |
| County Debt               | 1,144,803      | 1,175,713 | 50,722     | 51,411    | 1,094,081     | 1,124,302 |
| County Dependent Dists    | 1,144,803      | 1,175,713 | 50,722     | 51,411    | 1,094,081     | 1,124,302 |
| Public Schools            | 1,144,803      | 1,175,713 | 25,000     | 25,000    | 1,119,803     | 1,150,713 |
| Independent Special Dists | 1,144,803      | 1,175,713 | 50,722     | 51,411    | 1,094,081     | 1,124,302 |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**Assessed Value** is the market value minus any assessment reductions.

**Exemptions** are specific dollar or percentage amounts that reduce your assessed value.

**Taxable Value** is the value used to calculate the tax due on your property (Assessed Value minus Exemptions).



| Assessment Reductions                              | Applies To             | Value   |
|----------------------------------------------------|------------------------|---------|
| Save our Homes Assessment Cap- 2.7 percent in 2026 | All Taxing Authorities | 730,180 |
|                                                    |                        |         |
|                                                    |                        |         |
|                                                    |                        |         |
|                                                    |                        |         |

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

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

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

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

Visit the Palm Beach County Property Appraiser's website for more information: [www.pbcpao.gov](http://www.pbcpao.gov)

LENNER ARTHUR H &  
LENNER BARBARAE  
19670 OAKBROOK CT  
BOCA RATON FL 33434-3202

00-42-47-09-02-000-0300 00164 HOMESTEAD



|                                                                                                                                                                                                                                  |                               |                               |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 00-42-47-09-02-000-0300                                                                                                                                                                                   |                               |                               |                                                                                                                                                                                                                                                                                 | <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>OAKBROOK OF BOCA WEST LT 30                                                                                                                                                                                |                               |                               |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                     |
|                                                                                                                                                                                                                                  | COLUMN 1                      |                               |                                                                                                                                                                                                                                                                                 | COLUMN 2                                                                                                                                        |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             | COLUMN 3                                                                                                                                                                                                                                                                                                                                                                                                |                |            | See <a href="http://www.pbcpar.org">www.pbcpar.org</a> for public hearing updates                                                                                                                                                                                                   |
| <b>Taxing Authority</b>                                                                                                                                                                                                          | Your Property Taxes Last Year |                               |                                                                                                                                                                                                                                                                                 | Your Property Taxes This Year<br>if no budget change is made                                                                                    |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             | Your Property Taxes This Year<br>if proposed budget change is made                                                                                                                                                                                                                                                                                                                                      |                |            | A public hearing on the proposed taxes and budget will be held at the locations and dates below.                                                                                                                                                                                    |
| *Dependent Special Districts                                                                                                                                                                                                     | Taxable Value                 | Millage Rate                  | Tax Amount                                                                                                                                                                                                                                                                      | Taxable Value                                                                                                                                   | Millage Rate | Tax Amount                                                                                                                                                                                                                                                                                                                                                                                                                                  | Taxable Value                                                                                                                                                                                                                                                                                                                                                                                           | Millage Rate   | Tax Amount |                                                                                                                                                                                                                                                                                     |
| <b>COUNTY</b>                                                                                                                                                                                                                    |                               |                               |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                     |
| County Operating                                                                                                                                                                                                                 | 1,094,081                     | 4.5000                        | 4,923.36                                                                                                                                                                                                                                                                        | 1,124,302                                                                                                                                       | 4.2678       | 4,798.30                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1,124,302                                                                                                                                                                                                                                                                                                                                                                                               | 4.5000         | 5,059.36   | 9/03 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401                                                                                                                                                                                                                     |
| County Debt                                                                                                                                                                                                                      | 1,094,081                     | .0330                         | 36.10                                                                                                                                                                                                                                                                           | 1,124,302                                                                                                                                       | .0210        | 23.61                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,124,302                                                                                                                                                                                                                                                                                                                                                                                               | .0210          | 23.61      |                                                                                                                                                                                                                                                                                     |
| * Fire/Rescue                                                                                                                                                                                                                    | 1,094,081                     | 3.4581                        | 3,783.44                                                                                                                                                                                                                                                                        | 1,124,302                                                                                                                                       | 3.2856       | 3,694.01                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1,124,302                                                                                                                                                                                                                                                                                                                                                                                               | 3.4581         | 3,887.95   |                                                                                                                                                                                                                                                                                     |
| * Library Operating                                                                                                                                                                                                              | 1,094,081                     | .5491                         | 600.76                                                                                                                                                                                                                                                                          | 1,124,302                                                                                                                                       | .5213        | 586.10                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1,124,302                                                                                                                                                                                                                                                                                                                                                                                               | .5491          | 617.35     |                                                                                                                                                                                                                                                                                     |
| * Library Debt                                                                                                                                                                                                                   | 1,094,081                     | .0000                         | .00                                                                                                                                                                                                                                                                             | 1,124,302                                                                                                                                       | .0000        | .00                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1,124,302                                                                                                                                                                                                                                                                                                                                                                                               | .0000          | .00        |                                                                                                                                                                                                                                                                                     |
| <b>PUBLIC SCHOOLS</b>                                                                                                                                                                                                            |                               |                               |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                     |
| By State Law                                                                                                                                                                                                                     | 1,119,803                     | 3.0730                        | 3,441.15                                                                                                                                                                                                                                                                        | 1,150,713                                                                                                                                       | 2.9449       | 3,388.73                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1,150,713                                                                                                                                                                                                                                                                                                                                                                                               | 3.0390         | 3,497.02   | 9/9 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406                                                                                                                                                                                                                       |
| By Local Board                                                                                                                                                                                                                   | 1,119,803                     | 3.2480                        | 3,637.12                                                                                                                                                                                                                                                                        | 1,150,713                                                                                                                                       | 3.1126       | 3,581.71                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1,150,713                                                                                                                                                                                                                                                                                                                                                                                               | 3.2480         | 3,737.52   |                                                                                                                                                                                                                                                                                     |
| <b>MUNICIPALITY</b>                                                                                                                                                                                                              |                               |                               |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                     |
| <b>INDEPENDENT SPECIAL DISTRICTS</b>                                                                                                                                                                                             |                               |                               |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                     |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                       | 1,094,081                     | .1026                         | 112.25                                                                                                                                                                                                                                                                          | 1,124,302                                                                                                                                       | .0977        | 109.84                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1,124,302                                                                                                                                                                                                                                                                                                                                                                                               | .1026          | 115.35     | 9/10 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406                                                                                                                                                                                                                      |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                       | 1,094,081                     | .0948                         | 103.72                                                                                                                                                                                                                                                                          | 1,124,302                                                                                                                                       | .0906        | 101.86                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1,124,302                                                                                                                                                                                                                                                                                                                                                                                               | .0948          | 106.58     |                                                                                                                                                                                                                                                                                     |
| Everglades Construction                                                                                                                                                                                                          | 1,094,081                     | .0327                         | 35.78                                                                                                                                                                                                                                                                           | 1,124,302                                                                                                                                       | .0312        | 35.08                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,124,302                                                                                                                                                                                                                                                                                                                                                                                               | .0327          | 36.76      |                                                                                                                                                                                                                                                                                     |
| FL Inland Navigation District                                                                                                                                                                                                    | 1,094,081                     | .0270                         | 29.54                                                                                                                                                                                                                                                                           | 1,124,302                                                                                                                                       | .0257        | 28.89                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,124,302                                                                                                                                                                                                                                                                                                                                                                                               | .0270          | 30.36      |                                                                                                                                                                                                                                                                                     |
| Children's Services Council                                                                                                                                                                                                      | 1,094,081                     | .4908                         | 536.97                                                                                                                                                                                                                                                                          | 1,124,302                                                                                                                                       | .4642        | 521.90                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1,124,302                                                                                                                                                                                                                                                                                                                                                                                               | .4908          | 551.81     | 9/10 5:05 PM (561) 627-3386<br>1912 NE Jen Bch Blvd Jen Bch 34957<br>9/10 5:01 PM (561) 740-7000<br>2300 High Ridge Rd ByntrnBch FL33426<br>9/16 5:15 PM (561) 659-1270<br>1515 N Flagler Dr Ste 101 WPB 33401<br>9/08 6:00 PM (561)417-4599<br>21618 St Andrews Blv, Bca Rtn 33433 |
| Health Care District                                                                                                                                                                                                             | 1,094,081                     | .6561                         | 717.83                                                                                                                                                                                                                                                                          | 1,124,302                                                                                                                                       | .6205        | 697.63                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1,124,302                                                                                                                                                                                                                                                                                                                                                                                               | .6561          | 737.65     |                                                                                                                                                                                                                                                                                     |
| Greater Boca Beach and Park                                                                                                                                                                                                      | 1,094,081                     | 1.0800                        | 1,181.61                                                                                                                                                                                                                                                                        | 1,124,302                                                                                                                                       | 1.0331       | 1,161.52                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1,124,302                                                                                                                                                                                                                                                                                                                                                                                               | 1.0331         | 1,161.52   |                                                                                                                                                                                                                                                                                     |
|                                                                                                                                                                                                                                  |                               |                               |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                     |
| <b>Total Millage Rate &amp; Tax Amount</b>                                                                                                                                                                                       |                               | 17.3452                       | 19,139.63                                                                                                                                                                                                                                                                       |                                                                                                                                                 | 16.5162      | 18,729.18                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                         | 17.2523        | 19,562.84  | <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                                                                                                                                                                                                     |                               | FLOOD PROTECTION/WATER SUPPLY |                                                                                                                                                                                                                                                                                 | 1                                                                                                                                               | 48.50        | 48.50                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                         | (561) 498-5363 |            |                                                                                                                                                                                                                                                                                     |
| PBC MSBU HYDRANT MAINT/RENTAL BOCA RATON                                                                                                                                                                                         |                               | HYDRANT MAINTENANCE & RENTAL  |                                                                                                                                                                                                                                                                                 | 1                                                                                                                                               | 23.00        | 23.00                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                         | (561) 616-7021 |            |                                                                                                                                                                                                                                                                                     |
| SOLID WASTE AUTHORITY OF PBC                                                                                                                                                                                                     |                               | GARBAGE SERVICES              |                                                                                                                                                                                                                                                                                 | 1                                                                                                                                               | 430.00       | 430.00                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         | (561) 697-2700 |            |                                                                                                                                                                                                                                                                                     |
| <b>Total Non-Ad Valorem Assessment</b>                                                                                                                                                                                           |                               |                               |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |              | 501.50                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                     |
| Your final tax bill may contain Non-Ad Valorem assessments which may not be reflected on                                                                                                                                         |                               |                               |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                     |