

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
870,840	994,822

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	270,065	277,357	55,722	56,411	214,343	220,946
County Debt	270,065	277,357	55,722	56,411	214,343	220,946
County Dependent Dists	270,065	277,357	55,722	56,411	214,343	220,946
Public Schools	270,065	277,357	30,000	30,000	240,065	247,357
Independent Special Dists	270,065	277,357	55,722	56,411	214,343	220,946

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	717,465

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

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

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

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

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

00-42-47-09-13-000-0420 00164 HOMESTEAD
KATES JUDITH A
KATES JUDITH A TR
12 REGENT ST
WORCESTER MA 01609-1629



Real Estate Parcel ID: 00-42-47-09-13-000-0420				DO NOT PAY THIS IS NOT A BILL			The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.			
Legal Description: FAIRWAY OAKS AT BOCA WEST LOT 42										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpao.gov for public hearing updates
Taxing Authority	Your Property Taxes Last Year			Your Property Taxes This Year if no budget change is made			Your Property Taxes This Year if proposed budget change is made			A public hearing on the proposed taxes and budget will be held at the locations and dates below.
*Dependent Special Districts	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	
COUNTY										
County Operating	214,343	4.5000	964.54	220,946	4.2678	942.95	220,946	4.5000	994.26	9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	214,343	.0330	7.07	220,946	.0210	4.64	220,946	.0210	4.64	
* Fire/Rescue	214,343	3.4581	741.22	220,946	3.2856	725.94	220,946	3.4581	764.05	
* Library Operating	214,343	.5491	117.70	220,946	.5213	115.18	220,946	.5491	121.32	
* Library Debt	214,343	.0000	.00	220,946	.0000	.00	220,946	.0000	.00	
PUBLIC SCHOOLS										
By State Law	240,065	3.0730	737.72	247,357	2.9449	728.44	247,357	3.0390	751.72	9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	240,065	3.2480	779.73	247,357	3.1126	769.92	247,357	3.2480	803.42	
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	214,343	.1026	21.99	220,946	.0977	21.59	220,946	.1026	22.67	9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	214,343	.0948	20.32	220,946	.0906	20.02	220,946	.0948	20.95	
Everglades Construction	214,343	.0327	7.01	220,946	.0312	6.89	220,946	.0327	7.22	
FL Inland Navigation District	214,343	.0270	5.79	220,946	.0257	5.68	220,946	.0270	5.97	
Children's Services Council	214,343	.4908	105.20	220,946	.4642	102.56	220,946	.4908	108.44	9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957 9/10 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntrnBch FL33426
Health Care District	214,343	.6561	140.63	220,946	.6205	137.10	220,946	.6561	144.96	9/16 5:15 PM (561) 659-1270
Greater Boca Beach and Park	214,343	1.0800	231.49	220,946	1.0331	228.26	220,946	1.0331	228.26	1515 N Flagler Dr Ste 101 WPB 33401 9/08 6:00 PM (561)417-4599 21618 St Andrews Blv, Bca Rtn 33433
Total Millage Rate & Tax Amount		17.3452	3,880.41		16.5162	3,809.17		17.2523	3,977.88	** SEE BELOW FOR EXPLANATION
** EXPLANATION OF TAX NOTICE										
COLUMN 1 "YOUR PROPERTY TAXES LAST YEAR"			COLUMN 2 "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"				COLUMN 3 "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"			
This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.			This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.				This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.			
NON-AD VALOREM ASSESSMENT										
LEVYING AUTHORITY		PURPOSE OF ASSESSMENT		UNITS	RATE	ASSESSMENT		CONTACT NUMBER		
LAKE WORTH DRAINAGE DISTRICT		FLOOD PROTECTION/WATER SUPPLY		1	48.50	48.50		(561) 498-5363		
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	335.00	335.00		(561) 697-2700		
Total Non-Ad Valorem Assessment						406.50				
Your final tax bill may contain Non-Ad Valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.										
NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)										
Non-Ad Valorem Assessments: Non-Ad Valorem assessments are placed on this notice at the request of the respective local governing boards. Your Tax Collector will be including them in the November tax bill. For details on particular Non-Ad Valorem assessments, contact the levying authority shown in the Non-Ad Valorem Assessment section on this page.										