

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 58,000             | 67,000             |

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

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

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

| Taxing Authority          | Assessed Value |           | Exemptions |           | Taxable Value |           |
|---------------------------|----------------|-----------|------------|-----------|---------------|-----------|
|                           | Last Year      | This Year | Last Year  | This Year | Last Year     | This Year |
| County Operating          | 58,000         | 63,800    | 0          | 0         | 58,000        | 63,800    |
| County Debt               | 58,000         | 63,800    | 0          | 0         | 58,000        | 63,800    |
| County Dependent Dists    | 58,000         | 63,800    | 0          | 0         | 58,000        | 63,800    |
| Public Schools            | 58,000         | 67,000    | 0          | 0         | 58,000        | 67,000    |
| Independent Special Dists | 58,000         | 63,800    | 0          | 0         | 58,000        | 63,800    |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 |
|-------------------------------------------|-------------------------------|-------|
| Non-Homestead Assessment Cap - 10 percent | Non-School Taxing Authorities | 3,200 |
|                                           |                               |       |
|                                           |                               |       |
|                                           |                               |       |
|                                           |                               |       |

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 |
|--------------------|------------|--------------|
|                    |            |              |
|                    |            |              |
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|                    |            |              |

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)

KUSHIEL ROBERT &  
KUSHIEL ELYSE  
25 HILLTOP DR W  
GREAT NECK NY 11021-1140

00-42-47-09-43-000-5152 00164



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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 00-42-47-09-43-000-5152                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |              |                                                                                                                                                                                                                                                                                 | <b>DO NOT PAY</b><br>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:<br>SABAL LAKE WEST OF BOCA WEST COND<br>UNIT 5152                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | COLUMN 1                      |              |                                                                                                                                                                                                                                                                                 | COLUMN 2                                                     |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             | COLUMN 3                                                                                                                                                                                                                                                                                                                                                                                                |              |            | See <a href="http://www.pbcpa.gov">www.pbcpa.gov</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                                                                                                                                                                                                                                                                                                                                      |              |            | <b>A public hearing on the proposed taxes and budget will be held at the locations and dates below.</b>                                                                                                                                                                            |
| *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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 58,000                        | 4.5000       | 261.00                                                                                                                                                                                                                                                                          | 63,800                                                       | 4.2678        | 272.29                                                                                                                                                                                                                                                                                                                                                                                                                                      | 63,800                                                                                                                                                                                                                                                                                                                                                                                                  | 4.5000       | 287.10     | 9/03 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401                                                                                                                                                                                                                    |
| County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 58,000                        | .0330        | 1.91                                                                                                                                                                                                                                                                            | 63,800                                                       | .0210         | 1.34                                                                                                                                                                                                                                                                                                                                                                                                                                        | 63,800                                                                                                                                                                                                                                                                                                                                                                                                  | .0210        | 1.34       |                                                                                                                                                                                                                                                                                    |
| * Fire/Rescue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 58,000                        | 3.4581       | 200.57                                                                                                                                                                                                                                                                          | 63,800                                                       | 3.2856        | 209.62                                                                                                                                                                                                                                                                                                                                                                                                                                      | 63,800                                                                                                                                                                                                                                                                                                                                                                                                  | 3.4581       | 220.63     |                                                                                                                                                                                                                                                                                    |
| * Library Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 58,000                        | .5491        | 31.85                                                                                                                                                                                                                                                                           | 63,800                                                       | .5213         | 33.26                                                                                                                                                                                                                                                                                                                                                                                                                                       | 63,800                                                                                                                                                                                                                                                                                                                                                                                                  | .5491        | 35.03      |                                                                                                                                                                                                                                                                                    |
| * Library Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 58,000                        | .0000        | .00                                                                                                                                                                                                                                                                             | 63,800                                                       | .0000         | .00                                                                                                                                                                                                                                                                                                                                                                                                                                         | 63,800                                                                                                                                                                                                                                                                                                                                                                                                  | .0000        | .00        |                                                                                                                                                                                                                                                                                    |
| <b>PUBLIC SCHOOLS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                    |
| By State Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 58,000                        | 3.0730       | 178.23                                                                                                                                                                                                                                                                          | 67,000                                                       | 2.9449        | 197.31                                                                                                                                                                                                                                                                                                                                                                                                                                      | 67,000                                                                                                                                                                                                                                                                                                                                                                                                  | 3.0390       | 203.61     | 9/9 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406                                                                                                                                                                                                                      |
| By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 58,000                        | 3.2480       | 188.38                                                                                                                                                                                                                                                                          | 67,000                                                       | 3.1126        | 208.54                                                                                                                                                                                                                                                                                                                                                                                                                                      | 67,000                                                                                                                                                                                                                                                                                                                                                                                                  | 3.2480       | 217.62     |                                                                                                                                                                                                                                                                                    |
| <b>MUNICIPALITY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                    |
| <b>INDEPENDENT SPECIAL DISTRICTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                    |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 58,000                        | .1026        | 5.95                                                                                                                                                                                                                                                                            | 63,800                                                       | .0977         | 6.23                                                                                                                                                                                                                                                                                                                                                                                                                                        | 63,800                                                                                                                                                                                                                                                                                                                                                                                                  | .1026        | 6.55       | 9/10 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406                                                                                                                                                                                                                     |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 58,000                        | .0948        | 5.50                                                                                                                                                                                                                                                                            | 63,800                                                       | .0906         | 5.78                                                                                                                                                                                                                                                                                                                                                                                                                                        | 63,800                                                                                                                                                                                                                                                                                                                                                                                                  | .0948        | 6.05       |                                                                                                                                                                                                                                                                                    |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 58,000                        | .0327        | 1.90                                                                                                                                                                                                                                                                            | 63,800                                                       | .0312         | 1.99                                                                                                                                                                                                                                                                                                                                                                                                                                        | 63,800                                                                                                                                                                                                                                                                                                                                                                                                  | .0327        | 2.09       |                                                                                                                                                                                                                                                                                    |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 58,000                        | .0270        | 1.57                                                                                                                                                                                                                                                                            | 63,800                                                       | .0257         | 1.64                                                                                                                                                                                                                                                                                                                                                                                                                                        | 63,800                                                                                                                                                                                                                                                                                                                                                                                                  | .0270        | 1.72       |                                                                                                                                                                                                                                                                                    |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 58,000                        | .4908        | 28.47                                                                                                                                                                                                                                                                           | 63,800                                                       | .4642         | 29.62                                                                                                                                                                                                                                                                                                                                                                                                                                       | 63,800                                                                                                                                                                                                                                                                                                                                                                                                  | .4908        | 31.31      | 9/10 5:05 PM (561) 627-3386<br>1912 NE Jen Bch Blvd Jen Bch 34957<br>9/10 5:01 PM (561) 740-7000<br>2300 High Ridge Rd ByntnBch FL33426<br>9/16 5:15 PM (561) 659-1270<br>1515 N Flagler Dr Ste 101 WPB 33401<br>9/08 6:00 PM (561)417-4599<br>21618 St Andrews Blv, Bca Rtn 33433 |
| Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 58,000                        | .6561        | 38.05                                                                                                                                                                                                                                                                           | 63,800                                                       | .6205         | 39.59                                                                                                                                                                                                                                                                                                                                                                                                                                       | 63,800                                                                                                                                                                                                                                                                                                                                                                                                  | .6561        | 41.86      |                                                                                                                                                                                                                                                                                    |
| Greater Boca Beach and Park                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 58,000                        | 1.0800       | 62.64                                                                                                                                                                                                                                                                           | 63,800                                                       | 1.0331        | 65.91                                                                                                                                                                                                                                                                                                                                                                                                                                       | 63,800                                                                                                                                                                                                                                                                                                                                                                                                  | 1.0331       | 65.91      |                                                                                                                                                                                                                                                                                    |
| <b>Total Millage Rate &amp; Tax Amount</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                               | 17.3452      | 1,006.02                                                                                                                                                                                                                                                                        |                                                              | 16.5162       | 1,073.12                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                         | 17.2523      | 1,120.82   | <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                                                                                                                                                                                                                                                                               | 246.00                                                       | 246.00        | (561) 697-2700                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                    |
| <b>Total Non-Ad Valorem Assessment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |              |                                                                                                                                                                                                                                                                                 |                                                              | <b>317.50</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. |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                    |