

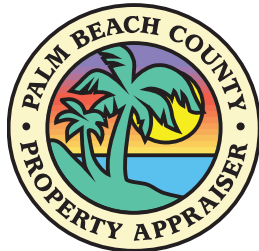
Market Value

Last Year (2025)	This Year (2026)
295,000	382,000

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	295,000	324,500	0	0	295,000	324,500
County Debt	295,000	324,500	0	0	295,000	324,500
County Dependent Dists	295,000	324,500	0	0	295,000	324,500
Public Schools	295,000	382,000	0	0	295,000	382,000
Independent Special Dists	295,000	324,500	0	0	295,000	324,500

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	57,500

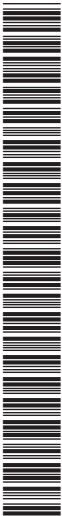
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* Due to the passage of Amendment 5 in 2024, the amount of the additional homestead exemption will increase with the rate of inflation.

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

00-42-47-15-05-000-0105 00164

SHUMAN LIVING TRUST
SHUMAN DENNIS M TR
6904 WILLOW WOOD DR UNIT 105
BOCA RATON FL 33434-3501



Real Estate Parcel ID: 00-42-47-15-05-000-0105				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: WILLOWWOOD GARDENS COND UNIT 105										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpa.gov for public hearing updates
Taxing Authority	Your Property Taxes Last Year			Your Property Taxes This Year if no budget change is made			Your Property Taxes This Year if proposed budget change is made			A public hearing on the proposed taxes and budget will be held at the locations and dates below.
*Dependent Special Districts	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	
COUNTY										
County Operating	295,000	4.5000	1,327.50	324,500	4.2678	1,384.90	324,500	4.5000	1,460.25	9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	295,000	.0330	9.74	324,500	.0210	6.81	324,500	.0210	6.81	
* Fire/Rescue	295,000	3.4581	1,020.14	324,500	3.2856	1,066.18	324,500	3.4581	1,122.15	
* Library Operating	295,000	.5491	161.98	324,500	.5213	169.16	324,500	.5491	178.18	
* Library Debt	295,000	.0000	.00	324,500	.0000	.00	324,500	.0000	.00	
PUBLIC SCHOOLS										
By State Law	295,000	3.0730	906.54	382,000	2.9449	1,124.95	382,000	3.0390	1,160.90	9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	295,000	3.2480	958.16	382,000	3.1126	1,189.01	382,000	3.2480	1,240.74	
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	295,000	.1026	30.27	324,500	.0977	31.70	324,500	.1026	33.29	9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	295,000	.0948	27.97	324,500	.0906	29.40	324,500	.0948	30.76	
Everglades Construction	295,000	.0327	9.65	324,500	.0312	10.12	324,500	.0327	10.61	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 BytnBch FL33426 9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401 9/08 6:00 PM (561)417-4599 21618 St Andrews Blv, Bca Rtn 33433
FL Inland Navigation District	295,000	.0270	7.97	324,500	.0257	8.34	324,500	.0270	8.76	
Children's Services Council	295,000	.4908	144.79	324,500	.4642	150.63	324,500	.4908	159.26	
Health Care District	295,000	.6561	193.55	324,500	.6205	201.35	324,500	.6561	212.90	
Greater Boca Beach and Park	295,000	1.0800	318.60	324,500	1.0331	335.24	324,500	1.0331	335.24	
Total Millage Rate & Tax Amount		17.3452	5,116.86		16.5162	5,707.79		17.2523	5,959.85	** 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	246.00	246.00		(561) 697-2700			
Total Non-Ad Valorem Assessment						317.50				
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.										