

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 210,000            | 222,000            |

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          | 47,315         | 48,593    | 25,000     | 25,000    | 22,315        | 23,593    |
| County Debt               | 47,315         | 48,593    | 25,000     | 25,000    | 22,315        | 23,593    |
| County Dependent Dists    | 47,315         | 48,593    | 25,000     | 25,000    | 22,315        | 23,593    |
| Public Schools            | 47,315         | 48,593    | 25,000     | 25,000    | 22,315        | 23,593    |
| Independent Special Dists | 47,315         | 48,593    | 25,000     | 25,000    | 22,315        | 23,593    |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

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

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

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



| Assessment Reductions                              | Applies To             | Value   |
|----------------------------------------------------|------------------------|---------|
| Save our Homes Assessment Cap- 2.7 percent in 2026 | All Taxing Authorities | 173,407 |
|                                                    |                        |         |
|                                                    |                        |         |
|                                                    |                        |         |
|                                                    |                        |         |

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

| Exemptions Applied | Applies To             | Exempt Value |
|--------------------|------------------------|--------------|
| Homestead          | All Taxing Authorities | 25,000       |
|                    |                        |              |
|                    |                        |              |
|                    |                        |              |
|                    |                        |              |
|                    |                        |              |
|                    |                        |              |
|                    |                        |              |
|                    |                        |              |
|                    |                        |              |

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

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

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

00-42-47-15-10-003-5051 00164 HOMESTEAD  
 KELMAN BARA  
 KELMAN BARA TR  
 6805 WILLOW WOOD DR UNIT 5051  
 BOCA RATON FL 33434-3563



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                               |                                                                                                                                                                                                                                                                                 |                                                                                          |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 00-42-47-15-10-003-5051                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                               |                                                                                                                                                                                                                                                                                 | <div style="text-align: center;"> <h1>DO NOT PAY</h1> <h2>THIS IS NOT A BILL</h2> </div> |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             | The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing. |                |            |                                                                                                                                                                                                                                                                                    |
| Legal Description:<br>WILLOW WOOD MID-RISE COND III UNIT 5051                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                               |                                                                                                                                                                                                                                                                                 |                                                                                          |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 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                                                                                                                                                                                                                                                                                                                                      |                |            | A public hearing on the proposed taxes and budget will be held at the locations and dates below.                                                                                                                                                                                   |
| *Dependent Special Districts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Taxable Value                 | Millage Rate                  | Tax Amount                                                                                                                                                                                                                                                                      | Taxable Value                                                                            | Millage Rate | Tax Amount                                                                                                                                                                                                                                                                                                                                                                                                                                  | Taxable Value                                                                                                                                                                                                                                                                                                                                                                                           | Millage Rate   | Tax Amount |                                                                                                                                                                                                                                                                                    |
| <b>COUNTY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                               |                                                                                                                                                                                                                                                                                 |                                                                                          |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                    |
| County Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 22,315                        | 4.5000                        | 100.42                                                                                                                                                                                                                                                                          | 23,593                                                                                   | 4.2678       | 100.69                                                                                                                                                                                                                                                                                                                                                                                                                                      | 23,593                                                                                                                                                                                                                                                                                                                                                                                                  | 4.5000         | 106.17     | 9/03 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401                                                                                                                                                                                                                    |
| County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 22,315                        | .0330                         | .74                                                                                                                                                                                                                                                                             | 23,593                                                                                   | .0210        | .50                                                                                                                                                                                                                                                                                                                                                                                                                                         | 23,593                                                                                                                                                                                                                                                                                                                                                                                                  | .0210          | .50        |                                                                                                                                                                                                                                                                                    |
| * Fire/Rescue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 22,315                        | 3.4581                        | 77.17                                                                                                                                                                                                                                                                           | 23,593                                                                                   | 3.2856       | 77.52                                                                                                                                                                                                                                                                                                                                                                                                                                       | 23,593                                                                                                                                                                                                                                                                                                                                                                                                  | 3.4581         | 81.59      |                                                                                                                                                                                                                                                                                    |
| * Library Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 22,315                        | .5491                         | 12.25                                                                                                                                                                                                                                                                           | 23,593                                                                                   | .5213        | 12.30                                                                                                                                                                                                                                                                                                                                                                                                                                       | 23,593                                                                                                                                                                                                                                                                                                                                                                                                  | .5491          | 12.95      |                                                                                                                                                                                                                                                                                    |
| * Library Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 22,315                        | .0000                         | .00                                                                                                                                                                                                                                                                             | 23,593                                                                                   | .0000        | .00                                                                                                                                                                                                                                                                                                                                                                                                                                         | 23,593                                                                                                                                                                                                                                                                                                                                                                                                  | .0000          | .00        |                                                                                                                                                                                                                                                                                    |
| <b>PUBLIC SCHOOLS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                               |                               |                                                                                                                                                                                                                                                                                 |                                                                                          |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                    |
| By State Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 22,315                        | 3.0730                        | 68.57                                                                                                                                                                                                                                                                           | 23,593                                                                                   | 2.9449       | 69.48                                                                                                                                                                                                                                                                                                                                                                                                                                       | 23,593                                                                                                                                                                                                                                                                                                                                                                                                  | 3.0390         | 71.70      | 9/9 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406                                                                                                                                                                                                                      |
| By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 22,315                        | 3.2480                        | 72.48                                                                                                                                                                                                                                                                           | 23,593                                                                                   | 3.1126       | 73.44                                                                                                                                                                                                                                                                                                                                                                                                                                       | 23,593                                                                                                                                                                                                                                                                                                                                                                                                  | 3.2480         | 76.63      |                                                                                                                                                                                                                                                                                    |
| <b>MUNICIPALITY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                               |                                                                                                                                                                                                                                                                                 |                                                                                          |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                    |
| <b>INDEPENDENT SPECIAL DISTRICTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                               |                               |                                                                                                                                                                                                                                                                                 |                                                                                          |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                    |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 22,315                        | .1026                         | 2.29                                                                                                                                                                                                                                                                            | 23,593                                                                                   | .0977        | 2.31                                                                                                                                                                                                                                                                                                                                                                                                                                        | 23,593                                                                                                                                                                                                                                                                                                                                                                                                  | .1026          | 2.42       | 9/10 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406                                                                                                                                                                                                                     |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 22,315                        | .0948                         | 2.12                                                                                                                                                                                                                                                                            | 23,593                                                                                   | .0906        | 2.14                                                                                                                                                                                                                                                                                                                                                                                                                                        | 23,593                                                                                                                                                                                                                                                                                                                                                                                                  | .0948          | 2.24       |                                                                                                                                                                                                                                                                                    |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 22,315                        | .0327                         | .73                                                                                                                                                                                                                                                                             | 23,593                                                                                   | .0312        | .74                                                                                                                                                                                                                                                                                                                                                                                                                                         | 23,593                                                                                                                                                                                                                                                                                                                                                                                                  | .0327          | .77        |                                                                                                                                                                                                                                                                                    |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 22,315                        | .0270                         | .60                                                                                                                                                                                                                                                                             | 23,593                                                                                   | .0257        | .61                                                                                                                                                                                                                                                                                                                                                                                                                                         | 23,593                                                                                                                                                                                                                                                                                                                                                                                                  | .0270          | .64        |                                                                                                                                                                                                                                                                                    |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 22,315                        | .4908                         | 10.95                                                                                                                                                                                                                                                                           | 23,593                                                                                   | .4642        | 10.95                                                                                                                                                                                                                                                                                                                                                                                                                                       | 23,593                                                                                                                                                                                                                                                                                                                                                                                                  | .4908          | 11.58      | 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 22,315                        | .6561                         | 14.64                                                                                                                                                                                                                                                                           | 23,593                                                                                   | .6205        | 14.64                                                                                                                                                                                                                                                                                                                                                                                                                                       | 23,593                                                                                                                                                                                                                                                                                                                                                                                                  | .6561          | 15.48      |                                                                                                                                                                                                                                                                                    |
| Greater Boca Beach and Park                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 22,315                        | 1.0800                        | 24.10                                                                                                                                                                                                                                                                           | 23,593                                                                                   | 1.0331       | 24.37                                                                                                                                                                                                                                                                                                                                                                                                                                       | 23,593                                                                                                                                                                                                                                                                                                                                                                                                  | 1.0331         | 24.37      |                                                                                                                                                                                                                                                                                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                               |                                                                                                                                                                                                                                                                                 |                                                                                          |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                    |
| <b>Total Millage Rate &amp; Tax Amount</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                               | 17.3452                       | 387.06                                                                                                                                                                                                                                                                          |                                                                                          | 16.5162      | 389.69                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         | 17.2523        | 407.04     | ** SEE BELOW FOR EXPLANATION                                                                                                                                                                                                                                                       |
| <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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |                               |                                                                                                                                                                                                                                                                                 |                                                                                          |              | 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.<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. |                               |                               |                                                                                                                                                                                                                                                                                 |                                                                                          |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                    |