

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 560,000            | 615,000            |

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          | 560,000        | 615,000   | 0          | 0         | 560,000       | 615,000   |
| County Debt               | 560,000        | 615,000   | 0          | 0         | 560,000       | 615,000   |
| County Dependent Dists    | 560,000        | 615,000   | 0          | 0         | 560,000       | 615,000   |
| Public Schools            | 560,000        | 615,000   | 0          | 0         | 560,000       | 615,000   |
| Independent Special Dists | 560,000        | 615,000   | 0          | 0         | 560,000       | 615,000   |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 |
|-----------------------|------------|-------|
|                       |            |       |
|                       |            |       |
|                       |            |       |
|                       |            |       |
|                       |            |       |

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

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

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

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

FRIEDER JASON M &  
FRIEDER MICHELLE R  
21228 CLUBSIDE DR UNIT 73  
BOCA RATON FL 33434-4758

00-42-47-15-24-000-0073 00164



|                                                                                                                                                                                                                                                                                                                                                                |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 00-42-47-15-24-000-0073                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                                                                                          | <div>DO NOT PAY</div> <div>THIS IS NOT A BILL</div>          |              |                | The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.                              |              |            |                                                                                                                                                                                                                                                                                     |
| Legal Description:<br>CLUBSIDE COND UNIT 73                                                                                                                                                                                                                                                                                                                    |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                     |
|                                                                                                                                                                                                                                                                                                                                                                | COLUMN 1                      |              |                                                                                                                                                                                                                                                                          | COLUMN 2                                                     |              |                | COLUMN 3                                                                                                                                                                                                                                                                                                                                                                                                                             |              |            | See <a href="http://www.pbcpao.gov">www.pbcpao.gov</a> for public hearing updates                                                                                                                                                                                                   |
| Taxing Authority                                                                                                                                                                                                                                                                                                                                               | 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 |                                                                                                                                                                                                                                                                                     |
| COUNTY                                                                                                                                                                                                                                                                                                                                                         |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            | 9/03 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401                                                                                                                                                                                                                     |
| County Operating                                                                                                                                                                                                                                                                                                                                               | 560,000                       | 4.5000       | 2,520.00                                                                                                                                                                                                                                                                 | 615,000                                                      | 4.2678       | 2,624.70       | 615,000                                                                                                                                                                                                                                                                                                                                                                                                                              | 4.5000       | 2,767.50   |                                                                                                                                                                                                                                                                                     |
| County Debt                                                                                                                                                                                                                                                                                                                                                    | 560,000                       | .0330        | 18.48                                                                                                                                                                                                                                                                    | 615,000                                                      | .0210        | 12.92          | 615,000                                                                                                                                                                                                                                                                                                                                                                                                                              | .0210        | 12.92      |                                                                                                                                                                                                                                                                                     |
| * Fire/Rescue                                                                                                                                                                                                                                                                                                                                                  | 560,000                       | 3.4581       | 1,936.54                                                                                                                                                                                                                                                                 | 615,000                                                      | 3.2856       | 2,020.64       | 615,000                                                                                                                                                                                                                                                                                                                                                                                                                              | 3.4581       | 2,126.73   |                                                                                                                                                                                                                                                                                     |
| * Library Operating                                                                                                                                                                                                                                                                                                                                            | 560,000                       | .5491        | 307.50                                                                                                                                                                                                                                                                   | 615,000                                                      | .5213        | 320.60         | 615,000                                                                                                                                                                                                                                                                                                                                                                                                                              | .5491        | 337.70     |                                                                                                                                                                                                                                                                                     |
| * Library Debt                                                                                                                                                                                                                                                                                                                                                 | 560,000                       | .0000        | .00                                                                                                                                                                                                                                                                      | 615,000                                                      | .0000        | .00            | 615,000                                                                                                                                                                                                                                                                                                                                                                                                                              | .0000        | .00        | 9/9 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406                                                                                                                                                                                                                       |
| PUBLIC SCHOOLS                                                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                     |
| By State Law                                                                                                                                                                                                                                                                                                                                                   | 560,000                       | 3.0730       | 1,720.88                                                                                                                                                                                                                                                                 | 615,000                                                      | 2.9449       | 1,811.11       | 615,000                                                                                                                                                                                                                                                                                                                                                                                                                              | 3.0390       | 1,868.99   |                                                                                                                                                                                                                                                                                     |
| By Local Board                                                                                                                                                                                                                                                                                                                                                 | 560,000                       | 3.2480       | 1,818.88                                                                                                                                                                                                                                                                 | 615,000                                                      | 3.1126       | 1,914.25       | 615,000                                                                                                                                                                                                                                                                                                                                                                                                                              | 3.2480       | 1,997.52   |                                                                                                                                                                                                                                                                                     |
| MUNICIPALITY                                                                                                                                                                                                                                                                                                                                                   |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                     |
| INDEPENDENT SPECIAL DISTRICTS                                                                                                                                                                                                                                                                                                                                  |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            | 9/10 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406                                                                                                                                                                                                                      |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                     | 560,000                       | .1026        | 57.46                                                                                                                                                                                                                                                                    | 615,000                                                      | .0977        | 60.09          | 615,000                                                                                                                                                                                                                                                                                                                                                                                                                              | .1026        | 63.10      |                                                                                                                                                                                                                                                                                     |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                     | 560,000                       | .0948        | 53.09                                                                                                                                                                                                                                                                    | 615,000                                                      | .0906        | 55.72          | 615,000                                                                                                                                                                                                                                                                                                                                                                                                                              | .0948        | 58.30      |                                                                                                                                                                                                                                                                                     |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                        | 560,000                       | .0327        | 18.31                                                                                                                                                                                                                                                                    | 615,000                                                      | .0312        | 19.19          | 615,000                                                                                                                                                                                                                                                                                                                                                                                                                              | .0327        | 20.11      |                                                                                                                                                                                                                                                                                     |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                  | 560,000                       | .0270        | 15.12                                                                                                                                                                                                                                                                    | 615,000                                                      | .0257        | 15.81          | 615,000                                                                                                                                                                                                                                                                                                                                                                                                                              | .0270        | 16.61      |                                                                                                                                                                                                                                                                                     |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                    | 560,000                       | .4908        | 274.85                                                                                                                                                                                                                                                                   | 615,000                                                      | .4642        | 285.48         | 615,000                                                                                                                                                                                                                                                                                                                                                                                                                              | .4908        | 301.84     | 9/10 5:05 PM (561) 627-3386<br>1912 NE Jen Bch Blvd Jen Bch 34957<br>9/10 5:01 PM (561) 740-7000<br>2300 High Ridge Rd ByntrnBch FL33426<br>9/16 5:15 PM (561) 659-1270<br>1515 N Flagler Dr Ste 101 WPB 33401<br>9/08 6:00 PM (561)417-4599<br>21618 St Andrews Blv, Bca Rtn 33433 |
| Health Care District                                                                                                                                                                                                                                                                                                                                           | 560,000                       | .6561        | 367.42                                                                                                                                                                                                                                                                   | 615,000                                                      | .6205        | 381.61         | 615,000                                                                                                                                                                                                                                                                                                                                                                                                                              | .6561        | 403.50     |                                                                                                                                                                                                                                                                                     |
| Greater Boca Beach and Park                                                                                                                                                                                                                                                                                                                                    | 560,000                       | 1.0800       | 604.80                                                                                                                                                                                                                                                                   | 615,000                                                      | 1.0331       | 635.36         | 615,000                                                                                                                                                                                                                                                                                                                                                                                                                              | 1.0331       | 635.36     |                                                                                                                                                                                                                                                                                     |
| Total Millage Rate & Tax Amount                                                                                                                                                                                                                                                                                                                                |                               | 17.3452      | 9,713.33                                                                                                                                                                                                                                                                 |                                                              | 16.5162      | 10,157.48      |                                                                                                                                                                                                                                                                                                                                                                                                                                      | 17.2523      | 10,610.18  |                                                                                                                                                                                                                                                                                     |
| ** SEE BELOW FOR EXPLANATION                                                                                                                                                                                                                                                                                                                                   |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                     |
| ** EXPLANATION OF TAX NOTICE                                                                                                                                                                                                                                                                                                                                   |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                     |
| COLUMN 1<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.                                                                                                                                      |                               |              | COLUMN 2<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. |                                                              |              |                | COLUMN 3<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. |              |            |                                                                                                                                                                                                                                                                                     |
| NON-AD VALOREM ASSESSMENT                                                                                                                                                                                                                                                                                                                                      |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                     |
| LEVYING AUTHORITY                                                                                                                                                                                                                                                                                                                                              | PURPOSE OF ASSESSMENT         |              | UNITS                                                                                                                                                                                                                                                                    | RATE                                                         | ASSESSMENT   | CONTACT NUMBER |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                     |
| LAKE WORTH DRAINAGE DISTRICT                                                                                                                                                                                                                                                                                                                                   | FLOOD PROTECTION/WATER SUPPLY |              | 1                                                                                                                                                                                                                                                                        | 48.50                                                        | 48.50        | (561) 498-5363 |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                     |
| PBC MSBU HYDRANT MAINT/RENTAL BOCA RATON                                                                                                                                                                                                                                                                                                                       | HYDRANT MAINTENANCE & RENTAL  |              | 1                                                                                                                                                                                                                                                                        | 23.00                                                        | 23.00        | (561) 616-7021 |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                     |
| SOLID WASTE AUTHORITY OF PBC                                                                                                                                                                                                                                                                                                                                   | GARBAGE SERVICES              |              | 1                                                                                                                                                                                                                                                                        | 335.00                                                       | 335.00       | (561) 697-2700 |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                     |
| Total Non-Ad Valorem Assessment                                                                                                                                                                                                                                                                                                                                |                               |              |                                                                                                                                                                                                                                                                          |                                                              | 406.50       |                |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                     |
| Your final tax bill may contain Non-Ad Valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.                                                          |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                     |
| NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)                                                                                                                                                         |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                     |
| Non-Ad Valorem Assessments: Non-Ad Valorem assessments are placed on this notice at the request of the respective local governing boards. Your Tax Collector will be including them in the November tax bill. For details on particular Non-Ad Valorem assessments, contact the levying authority shown in the Non-Ad Valorem Assessment section on this page. |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                     |