

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 4,251,000          | 3,935,000          |

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          | 3,404,961      | 3,496,895 | 50,722     | 51,411    | 3,354,239     | 3,445,484 |
| County Debt               | 3,404,961      | 3,496,895 | 50,722     | 51,411    | 3,354,239     | 3,445,484 |
| County Dependent Dists    | 3,404,961      | 3,496,895 | 50,722     | 51,411    | 3,354,239     | 3,445,484 |
| Public Schools            | 3,404,961      | 3,496,895 | 25,000     | 25,000    | 3,379,961     | 3,471,895 |
| Independent Special Dists | 3,404,961      | 3,496,895 | 50,722     | 51,411    | 3,354,239     | 3,445,484 |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 | 438,105 |
|                                                    |                        |         |
|                                                    |                        |         |
|                                                    |                        |         |
|                                                    |                        |         |

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       |
| Additional Homestead* | Non-School Taxing Authorities | 26,411       |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |

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

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

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

BRODY ELLIOT &  
BRODY HELENE  
20155 BOCA WEST DR UNIT C702  
BOCA RATON FL 33434-3297

00-42-47-16-23-003-0702 00164 HOMESTEAD



|                                                                                                                                                                                                                                                                                                                                                                |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 00-42-47-16-23-003-0702                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                                                                                          | <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>AKOYA AT BOCA WEST COUNTRY CLUB CONDO<br>UNIT C702                                                                                                                                                                                                                                                                                       |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                                                                                | 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                                                                                                                                                                                                                                                                                                                                                         |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                          |
| County Operating                                                                                                                                                                                                                                                                                                                                               | 3,354,239                     | 4.5000       | 15,094.08                                                                                                                                                                                                                                                                | 3,445,484                                                    | 4.2678       | 14,704.64                                                                                                                                                                                                                                                                                                                                                                                                                            | 3,445,484                                                                                                                                                                                                                                                                                                                                                                                               | 4.5000       | 15,504.68  | 9/03 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401                                                                          |
| County Debt                                                                                                                                                                                                                                                                                                                                                    | 3,354,239                     | .0330        | 110.69                                                                                                                                                                                                                                                                   | 3,445,484                                                    | .0210        | 72.36                                                                                                                                                                                                                                                                                                                                                                                                                                | 3,445,484                                                                                                                                                                                                                                                                                                                                                                                               | .0210        | 72.36      |                                                                                                                                          |
| * Fire/Rescue                                                                                                                                                                                                                                                                                                                                                  | 3,354,239                     | 3.4581       | 11,599.29                                                                                                                                                                                                                                                                | 3,445,484                                                    | 3.2856       | 11,320.48                                                                                                                                                                                                                                                                                                                                                                                                                            | 3,445,484                                                                                                                                                                                                                                                                                                                                                                                               | 3.4581       | 11,914.83  |                                                                                                                                          |
| * Library Operating                                                                                                                                                                                                                                                                                                                                            | 3,354,239                     | .5491        | 1,841.81                                                                                                                                                                                                                                                                 | 3,445,484                                                    | .5213        | 1,796.13                                                                                                                                                                                                                                                                                                                                                                                                                             | 3,445,484                                                                                                                                                                                                                                                                                                                                                                                               | .5491        | 1,891.92   |                                                                                                                                          |
| * Library Debt                                                                                                                                                                                                                                                                                                                                                 | 3,354,239                     | .0000        | .00                                                                                                                                                                                                                                                                      | 3,445,484                                                    | .0000        | .00                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3,445,484                                                                                                                                                                                                                                                                                                                                                                                               | .0000        | .00        |                                                                                                                                          |
| PUBLIC SCHOOLS                                                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                          |
| By State Law                                                                                                                                                                                                                                                                                                                                                   | 3,379,961                     | 3.0730       | 10,386.62                                                                                                                                                                                                                                                                | 3,471,895                                                    | 2.9449       | 10,224.38                                                                                                                                                                                                                                                                                                                                                                                                                            | 3,471,895                                                                                                                                                                                                                                                                                                                                                                                               | 3.0390       | 10,551.09  | 9/9 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406                                                                            |
| By Local Board                                                                                                                                                                                                                                                                                                                                                 | 3,379,961                     | 3.2480       | 10,978.11                                                                                                                                                                                                                                                                | 3,471,895                                                    | 3.1126       | 10,806.62                                                                                                                                                                                                                                                                                                                                                                                                                            | 3,471,895                                                                                                                                                                                                                                                                                                                                                                                               | 3.2480       | 11,276.71  |                                                                                                                                          |
| MUNICIPALITY                                                                                                                                                                                                                                                                                                                                                   |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                          |
| INDEPENDENT SPECIAL DISTRICTS                                                                                                                                                                                                                                                                                                                                  |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                          |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                     | 3,354,239                     | .1026        | 344.14                                                                                                                                                                                                                                                                   | 3,445,484                                                    | .0977        | 336.62                                                                                                                                                                                                                                                                                                                                                                                                                               | 3,445,484                                                                                                                                                                                                                                                                                                                                                                                               | .1026        | 353.51     | 9/10 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406                                                                           |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                     | 3,354,239                     | .0948        | 317.98                                                                                                                                                                                                                                                                   | 3,445,484                                                    | .0906        | 312.16                                                                                                                                                                                                                                                                                                                                                                                                                               | 3,445,484                                                                                                                                                                                                                                                                                                                                                                                               | .0948        | 326.63     |                                                                                                                                          |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                        | 3,354,239                     | .0327        | 109.68                                                                                                                                                                                                                                                                   | 3,445,484                                                    | .0312        | 107.50                                                                                                                                                                                                                                                                                                                                                                                                                               | 3,445,484                                                                                                                                                                                                                                                                                                                                                                                               | .0327        | 112.67     |                                                                                                                                          |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                  | 3,354,239                     | .0270        | 90.56                                                                                                                                                                                                                                                                    | 3,445,484                                                    | .0257        | 88.55                                                                                                                                                                                                                                                                                                                                                                                                                                | 3,445,484                                                                                                                                                                                                                                                                                                                                                                                               | .0270        | 93.03      |                                                                                                                                          |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                    | 3,354,239                     | .4908        | 1,646.26                                                                                                                                                                                                                                                                 | 3,445,484                                                    | .4642        | 1,599.39                                                                                                                                                                                                                                                                                                                                                                                                                             | 3,445,484                                                                                                                                                                                                                                                                                                                                                                                               | .4908        | 1,691.04   | 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 |
| Health Care District                                                                                                                                                                                                                                                                                                                                           | 3,354,239                     | .6561        | 2,200.72                                                                                                                                                                                                                                                                 | 3,445,484                                                    | .6205        | 2,137.92                                                                                                                                                                                                                                                                                                                                                                                                                             | 3,445,484                                                                                                                                                                                                                                                                                                                                                                                               | .6561        | 2,260.58   | 9/16 5:15 PM (561) 659-1270                                                                                                              |
| Greater Boca Beach and Park                                                                                                                                                                                                                                                                                                                                    | 3,354,239                     | 1.0800       | 3,622.58                                                                                                                                                                                                                                                                 | 3,445,484                                                    | 1.0331       | 3,559.53                                                                                                                                                                                                                                                                                                                                                                                                                             | 3,445,484                                                                                                                                                                                                                                                                                                                                                                                               | 1.0331       | 3,559.53   | 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                                 |
| Total Millage Rate & Tax Amount                                                                                                                                                                                                                                                                                                                                |                               | 17.3452      | 58,342.52                                                                                                                                                                                                                                                                |                                                              | 16.5162      | 57,066.28                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                         | 17.2523      | 59,608.58  | ** 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                                                                                                                                                                                                                                                                        | 246.00                                                       | 246.00       |                                                                                                                                                                                                                                                                                                                                                                                                                                      | (561) 697-2700                                                                                                                                                                                                                                                                                                                                                                                          |              |            |                                                                                                                                          |
| Total Non-Ad Valorem Assessment                                                                                                                                                                                                                                                                                                                                |                               |              |                                                                                                                                                                                                                                                                          |                                                              | 317.50       |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                          |
| Your final tax bill may contain Non-Ad Valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.                                                          |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                          |
| NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)                                                                                                                                                         |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                          |
| Non-Ad Valorem Assessments: Non-Ad Valorem assessments are placed on this notice at the request of the respective local governing boards. Your Tax Collector will be including them in the November tax bill. For details on particular Non-Ad Valorem assessments, contact the levying authority shown in the Non-Ad Valorem Assessment section on this page. |                               |              |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                          |