

## VALUE INFORMATION

### Market Value

| Last Year ( 2024 ) | This Year ( 2025 ) |
|--------------------|--------------------|
| 1,727,636          | 2,040,313          |

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 15, 2025** 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          | 1,727,636      | 2,040,313 | 0          | 0         | 1,727,636     | 2,040,313 |
| County Debt               | 1,727,636      | 2,040,313 | 0          | 0         | 1,727,636     | 2,040,313 |
| County Dependent Dists    | 1,727,636      | 2,040,313 | 0          | 0         | 1,727,636     | 2,040,313 |
| Public Schools            | 1,727,636      | 2,040,313 | 0          | 0         | 1,727,636     | 2,040,313 |
| Independent Special Dists | 1,727,636      | 2,040,313 | 0          | 0         | 1,727,636     | 2,040,313 |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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.pbcpa.gov](http://www.pbcpa.gov)

ESPOSITO JOHN P SR TRUST &  
ESPOSITO PATRICIA V TRUST  
15810 WINDRIFT DR  
JUPITER FL 33477-1341

00-43-41-07-16-000-0200 00141



# 2025 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

|                                                                                                                                                                                                                                                                                                                                                                |                               |                       |                                                                                                                                                                                                                                                                          |                                                              |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 00-43-41-07-16-000-0200                                                                                                                                                                                                                                                                                                                 |                               |                       |                                                                                                                                                                                                                                                                          | <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>WINDRIFT AT JONATHANS LANDING LT 20                                                                                                                                                                                                                                                                                                      |                               |                       |                                                                                                                                                                                                                                                                          |                                                              |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                | 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                                                                                                                                                                                                                                                                                                                                                         |                               |                       |                                                                                                                                                                                                                                                                          |                                                              |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            | 9/09 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401                                                                                                                                                                                                                   |
| County Operating                                                                                                                                                                                                                                                                                                                                               | 1,727,636                     | 4.5000                | 7,774.36                                                                                                                                                                                                                                                                 | 2,040,313                                                    | 4.2413       | 8,653.58   | 2,040,313                                                                                                                                                                                                                                                                                                                                                                                                                            | 4.5000       | 9,181.41   |                                                                                                                                                                                                                                                                                   |
| County Debt                                                                                                                                                                                                                                                                                                                                                    | 1,727,636                     | .0396                 | 68.41                                                                                                                                                                                                                                                                    | 2,040,313                                                    | .0330        | 67.33      | 2,040,313                                                                                                                                                                                                                                                                                                                                                                                                                            | .0330        | 67.33      |                                                                                                                                                                                                                                                                                   |
| * Fire/Rescue                                                                                                                                                                                                                                                                                                                                                  | 1,727,636                     | 3.4581                | 5,974.34                                                                                                                                                                                                                                                                 | 2,040,313                                                    | 3.2554       | 6,642.03   | 2,040,313                                                                                                                                                                                                                                                                                                                                                                                                                            | 3.4581       | 7,055.61   |                                                                                                                                                                                                                                                                                   |
| * Library Operating                                                                                                                                                                                                                                                                                                                                            | 1,727,636                     | .5491                 | 948.64                                                                                                                                                                                                                                                                   | 2,040,313                                                    | .5164        | 1,053.62   | 2,040,313                                                                                                                                                                                                                                                                                                                                                                                                                            | .5491        | 1,120.34   |                                                                                                                                                                                                                                                                                   |
| * Library Debt                                                                                                                                                                                                                                                                                                                                                 | 1,727,636                     | .0098                 | 16.93                                                                                                                                                                                                                                                                    | 2,040,313                                                    | .0000        | .00        | 2,040,313                                                                                                                                                                                                                                                                                                                                                                                                                            | .0000        | .00        |                                                                                                                                                                                                                                                                                   |
| PUBLIC SCHOOLS                                                                                                                                                                                                                                                                                                                                                 |                               |                       |                                                                                                                                                                                                                                                                          |                                                              |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            | 9/10 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406                                                                                                                                                                                                                    |
| By State Law                                                                                                                                                                                                                                                                                                                                                   | 1,727,636                     | 3.0660                | 5,296.93                                                                                                                                                                                                                                                                 | 2,040,313                                                    | 2.9497       | 6,018.31   | 2,040,313                                                                                                                                                                                                                                                                                                                                                                                                                            | 3.0730       | 6,269.88   |                                                                                                                                                                                                                                                                                   |
| By Local Board                                                                                                                                                                                                                                                                                                                                                 | 1,727,636                     | 3.2480                | 5,611.36                                                                                                                                                                                                                                                                 | 2,040,313                                                    | 3.1248       | 6,375.57   | 2,040,313                                                                                                                                                                                                                                                                                                                                                                                                                            | 3.2480       | 6,626.94   |                                                                                                                                                                                                                                                                                   |
| MUNICIPALITY                                                                                                                                                                                                                                                                                                                                                   |                               |                       |                                                                                                                                                                                                                                                                          |                                                              |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                   |
| INDEPENDENT SPECIAL DISTRICTS                                                                                                                                                                                                                                                                                                                                  |                               |                       |                                                                                                                                                                                                                                                                          |                                                              |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                   |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                     | 1,727,636                     | .1026                 | 177.26                                                                                                                                                                                                                                                                   | 2,040,313                                                    | .0961        | 196.07     | 2,040,313                                                                                                                                                                                                                                                                                                                                                                                                                            | .1026        | 209.34     | 9/11 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406                                                                                                                                                                                                                    |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                     | 1,727,636                     | .0948                 | 163.78                                                                                                                                                                                                                                                                   | 2,040,313                                                    | .0889        | 181.38     | 2,040,313                                                                                                                                                                                                                                                                                                                                                                                                                            | .0948        | 193.42     |                                                                                                                                                                                                                                                                                   |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                        | 1,727,636                     | .0327                 | 56.49                                                                                                                                                                                                                                                                    | 2,040,313                                                    | .0306        | 62.43      | 2,040,313                                                                                                                                                                                                                                                                                                                                                                                                                            | .0327        | 66.72      |                                                                                                                                                                                                                                                                                   |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                  | 1,727,636                     | .0288                 | 49.76                                                                                                                                                                                                                                                                    | 2,040,313                                                    | .0270        | 55.09      | 2,040,313                                                                                                                                                                                                                                                                                                                                                                                                                            | .0288        | 58.76      |                                                                                                                                                                                                                                                                                   |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                    | 1,727,636                     | .4908                 | 847.92                                                                                                                                                                                                                                                                   | 2,040,313                                                    | .4611        | 940.79     | 2,040,313                                                                                                                                                                                                                                                                                                                                                                                                                            | .4908        | 1,001.39   | 9/04 5:15 PM (561) 627-3386<br>121 SW Flagler Ave Stuart FL 34994<br>9/15 5:01 PM (561) 740-7000<br>2300 High Ridge Rd ByntrnBch FL33426<br>9/17 5:15 PM (561) 659-1270<br>1515 N Flagler Dr Ste 101 WPB 33401<br>9/11 7:00 PM (561)746-2223<br>400 N Delaware Blvd Jupiter 33458 |
| Health Care District                                                                                                                                                                                                                                                                                                                                           | 1,727,636                     | .6561                 | 1,133.50                                                                                                                                                                                                                                                                 | 2,040,313                                                    | .6164        | 1,257.65   | 2,040,313                                                                                                                                                                                                                                                                                                                                                                                                                            | .6561        | 1,338.65   |                                                                                                                                                                                                                                                                                   |
| Jupiter Inlet District                                                                                                                                                                                                                                                                                                                                         | 1,727,636                     | .0722                 | 124.74                                                                                                                                                                                                                                                                   | 2,040,313                                                    | .0678        | 138.33     | 2,040,313                                                                                                                                                                                                                                                                                                                                                                                                                            | .0900        | 183.63     |                                                                                                                                                                                                                                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                |                               |                       |                                                                                                                                                                                                                                                                          |                                                              |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                   |
| Total Millage Rate & Tax Amount                                                                                                                                                                                                                                                                                                                                |                               | 16.3486               | 28,244.42                                                                                                                                                                                                                                                                |                                                              | 15.5085      | 31,642.18  |                                                                                                                                                                                                                                                                                                                                                                                                                                      | 16.3570      | 33,373.42  | ** 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                                                                                                                                                                                                                                                                                                                                                                                                                       |              |            |                                                                                                                                                                                                                                                                                   |
| SOLID WASTE AUTHORITY OF PBC                                                                                                                                                                                                                                                                                                                                   |                               | GARBAGE SERVICES      |                                                                                                                                                                                                                                                                          | 1                                                            | 506.00       | 506.00     | (561) 697-2700                                                                                                                                                                                                                                                                                                                                                                                                                       |              |            |                                                                                                                                                                                                                                                                                   |
| Total Non-Ad Valorem Assessment                                                                                                                                                                                                                                                                                                                                |                               |                       |                                                                                                                                                                                                                                                                          |                                                              |              | 506.00     |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                   |
| 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. |                               |                       |                                                                                                                                                                                                                                                                          |                                                              |              |            |                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |            |                                                                                                                                                                                                                                                                                   |