

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
1,499,899	1,498,262

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	208,800	214,438	55,722	56,411	153,078	158,027
County Debt	208,800	214,438	55,722	56,411	153,078	158,027
Public Schools	208,800	214,438	30,000	30,000	178,800	184,438
Municipality Operating	208,800	214,438	55,722	56,411	153,078	158,027
Municipality Debt	208,800	214,438	55,722	56,411	153,078	158,027
Independent Special Dists	208,800	214,438	55,722	56,411	153,078	158,027

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	1,283,824

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
Widower	All Taxing Authorities	5,000
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.pbcpao.gov

WARBURTON DAVID L
264 NE 3RD CT
BOCA RATON FL 33432-4030

06-43-47-20-18-023-0030 06154 HOMESTEAD



Real Estate Parcel ID: 06-43-47-20-18-023-0030 Legal Description: BOCA VILLAS SEC C LT 3 BLK 23				DO NOT PAY THIS IS NOT A BILL			The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.			
		COLUMN 1		COLUMN 2			COLUMN 3			See www.pbcpa.gov for public hearing updates
Taxing Authority		Your Property Taxes Last Year		Your Property Taxes This Year if no budget change is made			Your Property Taxes This Year if proposed budget change is made			A public hearing on the proposed taxes and budget will be held at the locations and dates below.
*Dependent Special Districts		Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount
COUNTY										
County Operating		153,078	4.5000	688.85	158,027	4.2678	674.43	158,027	4.5000	711.12
County Debt		153,078	.0330	5.05	158,027	.0210	3.32	158,027	.0210	3.32
PUBLIC SCHOOLS										
By State Law		178,800	3.0730	549.45	184,438	2.9449	543.15	184,438	3.0390	560.51
By Local Board		178,800	3.2480	580.74	184,438	3.1126	574.08	184,438	3.2480	599.05
MUNICIPALITY										
Boca Raton Operating		153,078	3.6476	558.37	158,027	3.4941	552.16	158,027	3.6476	576.42
Boca Raton Debt		153,078	.0173	2.65	158,027	.0163	2.58	158,027	.0163	2.58
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin		153,078	.1026	15.71	158,027	.0977	15.44	158,027	.1026	16.21
So. Fla. Water Mgmt. Dist.		153,078	.0948	14.51	158,027	.0906	14.32	158,027	.0948	14.98
Everglades Construction		153,078	.0327	5.01	158,027	.0312	4.93	158,027	.0327	5.17
FL Inland Navigation District		153,078	.0270	4.13	158,027	.0257	4.06	158,027	.0270	4.27
Children's Services Council		153,078	.4908	75.13	158,027	.4642	73.36	158,027	.4908	77.56
Health Care District		153,078	.6561	100.43	158,027	.6205	98.06	158,027	.6561	103.68
Greater Boca Beach and Park		153,078	1.0800	165.32	158,027	1.0331	163.26	158,027	1.0331	163.26
Total Millage Rate & Tax Amount			17.0029	2,765.35		16.2197	2,723.15		16.9090	2,838.13
** EXPLANATION OF TAX NOTICE										
COLUMN 1 "YOUR PROPERTY TAXES LAST YEAR" 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 "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED" 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 "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED" 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		
BOCA RATON FIRE OPERATIONS		FIRE PROTECTION SERVICES		1	224.00	224.00		(561) 393-7850		
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES		1	217.00	217.00		(561) 697-2700		
Total Non-Ad Valorem Assessment						441.00				
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.										