

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 24,137,421         | 24,353,010         |

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          | 11,766,078     | 12,083,762 | 50,722     | 51,411    | 11,715,356    | 12,032,351 |
| County Debt               | 11,766,078     | 12,083,762 | 50,722     | 51,411    | 11,715,356    | 12,032,351 |
| Public Schools            | 11,766,078     | 12,083,762 | 25,000     | 25,000    | 11,741,078    | 12,058,762 |
| Municipality Operating    | 11,766,078     | 12,083,762 | 50,722     | 51,411    | 11,715,356    | 12,032,351 |
| Municipality Debt         | 11,766,078     | 12,083,762 | 50,722     | 51,411    | 11,715,356    | 12,032,351 |
| Independent Special Dists | 11,766,078     | 12,083,762 | 50,722     | 51,411    | 11,715,356    | 12,032,351 |
|                           |                |            |            |           |               |            |
|                           |                |            |            |           |               |            |

**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 | 12,269,248 |
|                                                    |                        |            |
|                                                    |                        |            |
|                                                    |                        |            |
|                                                    |                        |            |

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.pbcpao.gov](http://www.pbcpao.gov)

06-43-47-28-02-000-0162 06154 HOMESTEAD

GERARD NELSON  
KESSLER JOSEPH TR  
700 LAKE DR  
BOCA RATON FL 33432-6227



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                          |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 06-43-47-28-02-000-0162                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                          |                                                                                                                                                                                                                                                                          | <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>BOCA RATON POR LA MAR 2ND AMENDED PL<br>LT 16 (LESS N 100 FT)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                          |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | COLUMN 1                      |                          |                                                                                                                                                                                                                                                                          | COLUMN 2                                                     |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      | COLUMN 3                                                                                                                                                                                                                                                                                                                                                                                                |                |            | See <a href="http://www.pbcpa.gov">www.pbcpa.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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 11,715,356                    | 4.5000                   | 52,719.10                                                                                                                                                                                                                                                                | 12,032,351                                                   | 4.2678       | 51,351.67                                                                                                                                                                                                                                                                                                                                                                                                                            | 12,032,351                                                                                                                                                                                                                                                                                                                                                                                              | 4.5000         | 54,145.58  | 9/03 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401                                                                                                                                                                                                                    |
| County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 11,715,356                    | .0330                    | 386.61                                                                                                                                                                                                                                                                   | 12,032,351                                                   | .0210        | 252.68                                                                                                                                                                                                                                                                                                                                                                                                                               | 12,032,351                                                                                                                                                                                                                                                                                                                                                                                              | .0210          | 252.68     |                                                                                                                                                                                                                                                                                    |
| PUBLIC SCHOOLS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                          |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                    |
| By State Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 11,741,078                    | 3.0730                   | 36,080.33                                                                                                                                                                                                                                                                | 12,058,762                                                   | 2.9449       | 35,511.85                                                                                                                                                                                                                                                                                                                                                                                                                            | 12,058,762                                                                                                                                                                                                                                                                                                                                                                                              | 3.0390         | 36,646.58  | 9/9 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406                                                                                                                                                                                                                      |
| By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 11,741,078                    | 3.2480                   | 38,135.02                                                                                                                                                                                                                                                                | 12,058,762                                                   | 3.1126       | 37,534.10                                                                                                                                                                                                                                                                                                                                                                                                                            | 12,058,762                                                                                                                                                                                                                                                                                                                                                                                              | 3.2480         | 39,166.86  |                                                                                                                                                                                                                                                                                    |
| MUNICIPALITY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               |                          |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                    |
| Boca Raton Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 11,715,356                    | 3.6476                   | 42,732.93                                                                                                                                                                                                                                                                | 12,032,351                                                   | 3.4941       | 42,042.24                                                                                                                                                                                                                                                                                                                                                                                                                            | 12,032,351                                                                                                                                                                                                                                                                                                                                                                                              | 3.6476         | 43,889.20  | 9/08 5:15 PM (561)393-7730<br>6500 Congress Ave BocaRaton 33487                                                                                                                                                                                                                    |
| Boca Raton Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 11,715,356                    | .0173                    | 202.68                                                                                                                                                                                                                                                                   | 12,032,351                                                   | .0163        | 196.13                                                                                                                                                                                                                                                                                                                                                                                                                               | 12,032,351                                                                                                                                                                                                                                                                                                                                                                                              | .0163          | 196.13     |                                                                                                                                                                                                                                                                                    |
| INDEPENDENT SPECIAL DISTRICTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                          |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                    |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 11,715,356                    | .1026                    | 1,202.00                                                                                                                                                                                                                                                                 | 12,032,351                                                   | .0977        | 1,175.56                                                                                                                                                                                                                                                                                                                                                                                                                             | 12,032,351                                                                                                                                                                                                                                                                                                                                                                                              | .1026          | 1,234.52   | 9/10 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406                                                                                                                                                                                                                     |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 11,715,356                    | .0948                    | 1,110.62                                                                                                                                                                                                                                                                 | 12,032,351                                                   | .0906        | 1,090.13                                                                                                                                                                                                                                                                                                                                                                                                                             | 12,032,351                                                                                                                                                                                                                                                                                                                                                                                              | .0948          | 1,140.67   |                                                                                                                                                                                                                                                                                    |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 11,715,356                    | .0327                    | 383.09                                                                                                                                                                                                                                                                   | 12,032,351                                                   | .0312        | 375.41                                                                                                                                                                                                                                                                                                                                                                                                                               | 12,032,351                                                                                                                                                                                                                                                                                                                                                                                              | .0327          | 393.46     | 9/10 5:05 PM (561) 627-3386<br>1912 NE Jen Bch Blvd Jen Bch 34957<br>9/10 5:01 PM (561) 740-7000<br>2300 High Ridge Rd ByntnBch FL33426<br>9/16 5:15 PM (561) 659-1270<br>1515 N Flagler Dr Ste 101 WPB 33401<br>9/08 6:00 PM (561)417-4599<br>21618 St Andrews Blv, Bca Rtn 33433 |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 11,715,356                    | .0270                    | 316.31                                                                                                                                                                                                                                                                   | 12,032,351                                                   | .0257        | 309.23                                                                                                                                                                                                                                                                                                                                                                                                                               | 12,032,351                                                                                                                                                                                                                                                                                                                                                                                              | .0270          | 324.87     |                                                                                                                                                                                                                                                                                    |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 11,715,356                    | .4908                    | 5,749.90                                                                                                                                                                                                                                                                 | 12,032,351                                                   | .4642        | 5,585.42                                                                                                                                                                                                                                                                                                                                                                                                                             | 12,032,351                                                                                                                                                                                                                                                                                                                                                                                              | .4908          | 5,905.48   |                                                                                                                                                                                                                                                                                    |
| Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 11,715,356                    | .6561                    | 7,686.45                                                                                                                                                                                                                                                                 | 12,032,351                                                   | .6205        | 7,466.07                                                                                                                                                                                                                                                                                                                                                                                                                             | 12,032,351                                                                                                                                                                                                                                                                                                                                                                                              | .6561          | 7,894.43   |                                                                                                                                                                                                                                                                                    |
| Greater Boca Beach and Park                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 11,715,356                    | 1.0800                   | 12,652.58                                                                                                                                                                                                                                                                | 12,032,351                                                   | 1.0331       | 12,430.62                                                                                                                                                                                                                                                                                                                                                                                                                            | 12,032,351                                                                                                                                                                                                                                                                                                                                                                                              | 1.0331         | 12,430.62  |                                                                                                                                                                                                                                                                                    |
| Total Millage Rate & Tax Amount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               | 17.0029                  | 199,357.62                                                                                                                                                                                                                                                               |                                                              | 16.2197      | 195,321.11                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                         | 16.9090        | 203,621.08 | ** 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 |            |                                                                                                                                                                                                                                                                                    |
| BOCA RATON FIRE OPERATIONS<br>SOLID WASTE AUTHORITY OF PBC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                               | FIRE PROTECTION SERVICES |                                                                                                                                                                                                                                                                          | 1                                                            | 224.00       | 224.00                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                         | (561) 393-7850 |            |                                                                                                                                                                                                                                                                                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               | 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.<br><b>NOTE:</b> Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)<br><b>Non-Ad Valorem Assessments:</b> Non-Ad Valorem assessments are placed on this notice at the request of the respective local governing boards. Your Tax Collector will be including them in the November tax bill. For details on particular Non-Ad Valorem assessments, contact the levying authority shown in the Non-Ad Valorem Assessment section on this page. |                               |                          |                                                                                                                                                                                                                                                                          |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                                                                                                                                                                    |