

## VALUE INFORMATION

### Market Value

| Last Year ( 2024 ) | This Year ( 2025 ) |
|--------------------|--------------------|
| 347,107            | 354,450            |

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         | 121,758        | 354,450   | 85,000     | 50,722    | 36,758        | 303,728   |
| County Debt              | 121,758        | 354,450   | 85,000     | 50,722    | 36,758        | 303,728   |
| Public Schools           | 121,758        | 354,450   | 35,000     | 25,000    | 86,758        | 329,450   |
| Municipality Operating   | 121,758        | 354,450   | 85,000     | 50,722    | 36,758        | 303,728   |
| Independent Special Dist | 121,758        | 354,450   | 60,000     | 50,722    | 61,758        | 303,728   |
|                          |                |           |            |           |               |           |
|                          |                |           |            |           |               |           |
|                          |                |           |            |           |               |           |

**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 |
|-----------------------|-------------------------------|--------------|
| Homestead             | All Taxing Authorities        | 25,000       |
| Additional Homestead* | Non-School Taxing Authorities | 25,722       |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |

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)

DERISCA NELLY &  
CLECIDIOR KERNUS  
11 SEAFORD PL  
BOYNTON BEACH FL 33426-7632

08-43-45-08-10-010-0060 08982 HOMESTEAD



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                                                                                                 |                                                                                                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 08-43-45-08-10-010-0060                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |              |                                                                                                                                                                                                                                                                                 | <div style="text-align: center;"> <b>DO NOT PAY</b><br/>         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>BOYNTON LAKES PL 6 LT 6 BLK 10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                               |              |                                                                                                                                                                                                                                                                                 |                                                                                                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | COLUMN 1                      |              |                                                                                                                                                                                                                                                                                 | COLUMN 2                                                                                         |                |                                                                                                                                                                                                                                                                                                                                                                                                                                             | COLUMN 3                                                                                                                                                                                                                                                                                                                                                                                                |              |            | See <a href="http://www.pbcpar.org">www.pbcpar.org</a> for public hearing updates                                                                                                                             |
| <b>Taxing Authority</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 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 |                                                                                                                                                                                                               |
| <b>COUNTY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |              |                                                                                                                                                                                                                                                                                 |                                                                                                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
| County Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 36,758                        | 4.5000       | 165.41                                                                                                                                                                                                                                                                          | 303,728                                                                                          | 4.2413         | 1,288.20                                                                                                                                                                                                                                                                                                                                                                                                                                    | 303,728                                                                                                                                                                                                                                                                                                                                                                                                 | 4.5000       | 1,366.78   | 9/09 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401                                                                                                                                               |
| County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 36,758                        | .0396        | 1.46                                                                                                                                                                                                                                                                            | 303,728                                                                                          | .0330          | 10.02                                                                                                                                                                                                                                                                                                                                                                                                                                       | 303,728                                                                                                                                                                                                                                                                                                                                                                                                 | .0330        | 10.02      |                                                                                                                                                                                                               |
| <b>PUBLIC SCHOOLS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                               |              |                                                                                                                                                                                                                                                                                 |                                                                                                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
| By State Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 86,758                        | 3.0660       | 266.00                                                                                                                                                                                                                                                                          | 329,450                                                                                          | 2.9497         | 971.78                                                                                                                                                                                                                                                                                                                                                                                                                                      | 329,450                                                                                                                                                                                                                                                                                                                                                                                                 | 3.0730       | 1,012.40   | 9/10 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406                                                                                                                                                |
| By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 86,758                        | 3.2480       | 281.79                                                                                                                                                                                                                                                                          | 329,450                                                                                          | 3.1248         | 1,029.47                                                                                                                                                                                                                                                                                                                                                                                                                                    | 329,450                                                                                                                                                                                                                                                                                                                                                                                                 | 3.2480       | 1,070.05   |                                                                                                                                                                                                               |
| <b>MUNICIPALITY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |              |                                                                                                                                                                                                                                                                                 |                                                                                                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
| Boynton Beach Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 36,758                        | 7.8000       | 286.71                                                                                                                                                                                                                                                                          | 303,728                                                                                          | 7.3764         | 2,240.42                                                                                                                                                                                                                                                                                                                                                                                                                                    | 303,728                                                                                                                                                                                                                                                                                                                                                                                                 | 7.8000       | 2,369.08   | 9/08 6:00 PM (561)742-6310<br>100 E Ocean Ave BoyntnBch33435                                                                                                                                                  |
| <b>INDEPENDENT SPECIAL DISTRICTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                               |              |                                                                                                                                                                                                                                                                                 |                                                                                                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 61,758                        | .1026        | 6.34                                                                                                                                                                                                                                                                            | 303,728                                                                                          | .0961          | 29.19                                                                                                                                                                                                                                                                                                                                                                                                                                       | 303,728                                                                                                                                                                                                                                                                                                                                                                                                 | .1026        | 31.16      | 9/11 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406                                                                                                                                                |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 61,758                        | .0948        | 5.85                                                                                                                                                                                                                                                                            | 303,728                                                                                          | .0889          | 27.00                                                                                                                                                                                                                                                                                                                                                                                                                                       | 303,728                                                                                                                                                                                                                                                                                                                                                                                                 | .0948        | 28.79      |                                                                                                                                                                                                               |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 61,758                        | .0327        | 2.02                                                                                                                                                                                                                                                                            | 303,728                                                                                          | .0306          | 9.29                                                                                                                                                                                                                                                                                                                                                                                                                                        | 303,728                                                                                                                                                                                                                                                                                                                                                                                                 | .0327        | 9.93       | 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 ByntnBch FL33426<br>9/17 5:15 PM (561) 659-1270<br>1515 N Flagler Dr Ste 101 WPB 33401 |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 61,758                        | .0288        | 1.78                                                                                                                                                                                                                                                                            | 303,728                                                                                          | .0270          | 8.20                                                                                                                                                                                                                                                                                                                                                                                                                                        | 303,728                                                                                                                                                                                                                                                                                                                                                                                                 | .0288        | 8.75       |                                                                                                                                                                                                               |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 61,758                        | .4908        | 30.31                                                                                                                                                                                                                                                                           | 303,728                                                                                          | .4611          | 140.05                                                                                                                                                                                                                                                                                                                                                                                                                                      | 303,728                                                                                                                                                                                                                                                                                                                                                                                                 | .4908        | 149.07     |                                                                                                                                                                                                               |
| Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 61,758                        | .6561        | 40.52                                                                                                                                                                                                                                                                           | 303,728                                                                                          | .6164          | 187.22                                                                                                                                                                                                                                                                                                                                                                                                                                      | 303,728                                                                                                                                                                                                                                                                                                                                                                                                 | .6561        | 199.28     |                                                                                                                                                                                                               |
| <b>Total Millage Rate &amp; Tax Amount</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                               | 20.0594      | 1,088.19                                                                                                                                                                                                                                                                        |                                                                                                  | 19.0453        | 5,940.84                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                         | 20.0598      | 6,255.31   | <b>** SEE BELOW FOR EXPLANATION</b>                                                                                                                                                                           |
| <b>** EXPLANATION OF TAX NOTICE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |              |                                                                                                                                                                                                                                                                                 |                                                                                                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
| <b>COLUMN 1</b><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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                               |              | <b>COLUMN 2</b><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. |                                                                                                  |                | <b>COLUMN 3</b><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. |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
| <b>NON-AD VALOREM ASSESSMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                               |              |                                                                                                                                                                                                                                                                                 |                                                                                                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
| LEVYING AUTHORITY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | PURPOSE OF ASSESSMENT         | UNITS        | RATE                                                                                                                                                                                                                                                                            | ASSESSMENT                                                                                       | CONTACT NUMBER |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
| LAKE WORTH DRAINAGE DISTRICT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | FLOOD PROTECTION/WATER SUPPLY | 1            | 48.50                                                                                                                                                                                                                                                                           | 48.50                                                                                            | (561) 498-5363 |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
| BOYNTON BEACH FIRE RESCUE ASSESSMENT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | FIRE OPERATIONS               | 1            | 145.00                                                                                                                                                                                                                                                                          | 145.00                                                                                           | (561) 742-6312 |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
| SOLID WASTE AUTHORITY OF PBC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | GARBAGE SERVICES              | 1            | 207.00                                                                                                                                                                                                                                                                          | 207.00                                                                                           | (561) 697-2700 |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
| <b>Total Non-Ad Valorem Assessment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |              |                                                                                                                                                                                                                                                                                 | <b>400.50</b>                                                                                    |                |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
| 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. |                               |              |                                                                                                                                                                                                                                                                                 |                                                                                                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |