

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 1,172,511          | 1,477,000          |

Market value in Florida is also known as “just value” as provided by the constitution and described in state law. It is the amount a purchaser willing but not obliged to buy would pay to one willing but not obliged to sell, after proper consideration of all eight factors in section 193.011, F.S. Properties are valued as of January 1.

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or you are entitled to an exemption or classification that is not reflected on this notice, **contact your County Property Appraiser at the numbers listed on the included insert.**

If the Property Appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the County Property Appraiser's office. Your petition must be filed with the Clerk of Value Adjustment Board on or before **5:00 PM September 14, 2026** at 301 N Olive Ave, West Palm Beach, FL 33401.

| Taxing Authority          | Assessed Value |           | Exemptions |           | Taxable Value |           |
|---------------------------|----------------|-----------|------------|-----------|---------------|-----------|
|                           | Last Year      | This Year | Last Year  | This Year | Last Year     | This Year |
| County Operating          | 354,667        | 364,243   | 50,722     | 51,411    | 303,945       | 312,832   |
| County Debt               | 354,667        | 364,243   | 50,722     | 51,411    | 303,945       | 312,832   |
| Public Schools            | 354,667        | 364,243   | 25,000     | 25,000    | 329,667       | 339,243   |
| Municipality Operating    | 354,667        | 364,243   | 50,722     | 51,411    | 303,945       | 312,832   |
| Municipality Debt         | 354,667        | 364,243   | 50,722     | 51,411    | 303,945       | 312,832   |
| Independent Special Dists | 354,667        | 364,243   | 50,722     | 51,411    | 303,945       | 312,832   |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**Assessed Value** is the market value minus any assessment reductions.

**Exemptions** are specific dollar or percentage amounts that reduce your assessed value.

**Taxable Value** is the value used to calculate the tax due on your property (Assessed Value minus Exemptions).



| Assessment Reductions                              | Applies To             | Value     |
|----------------------------------------------------|------------------------|-----------|
| Save our Homes Assessment Cap- 2.7 percent in 2026 | All Taxing Authorities | 1,112,757 |
|                                                    |                        |           |
|                                                    |                        |           |
|                                                    |                        |           |
|                                                    |                        |           |

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)

FINKELSTEIN ELAINE  
3925 LIVE OAK BLVD  
DELRAY BEACH FL 33445-7001

12-42-46-25-05-018-0070 12984 HOMESTEAD



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|--------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 12-42-46-25-05-018-0070                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |              |                                                                                                                                                                                                                                                                                 | <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>DEL AIRE GOLF CLUB FIRST ADDITION<br>LOT 7 BLK R                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 303,945                       | 4.5000       | 1,367.75                                                                                                                                                                                                                                                                        | 312,832                                                      | 4.2678       | 1,335.10                                                                                                                                                                                                                                                                                                                                                                                                                                    | 312,832                                                                                                                                                                                                                                                                                                                                                                                                 | 4.5000       | 1,407.74   | 9/03 5:05 PM (561) 355-3996                                                                      |
| County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 303,945                       | .0330        | 10.03                                                                                                                                                                                                                                                                           | 312,832                                                      | .0210        | 6.57                                                                                                                                                                                                                                                                                                                                                                                                                                        | 312,832                                                                                                                                                                                                                                                                                                                                                                                                 | .0210        | 6.57       | 301 N Olive Ave 6th Fl WPB 33401                                                                 |
| PUBLIC SCHOOLS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| By State Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 329,667                       | 3.0730       | 1,013.07                                                                                                                                                                                                                                                                        | 339,243                                                      | 2.9449       | 999.04                                                                                                                                                                                                                                                                                                                                                                                                                                      | 339,243                                                                                                                                                                                                                                                                                                                                                                                                 | 3.0390       | 1,030.96   | 9/9 5:05 PM (561) 434-8837                                                                       |
| By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 329,667                       | 3.2480       | 1,070.76                                                                                                                                                                                                                                                                        | 339,243                                                      | 3.1126       | 1,055.93                                                                                                                                                                                                                                                                                                                                                                                                                                    | 339,243                                                                                                                                                                                                                                                                                                                                                                                                 | 3.2480       | 1,101.86   | 3300 Forest Hill Blvd WPB 33406                                                                  |
| MUNICIPALITY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| Delray Beach Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 303,945                       | 6.1611       | 1,872.64                                                                                                                                                                                                                                                                        | 312,832                                                      | 5.8555       | 1,831.79                                                                                                                                                                                                                                                                                                                                                                                                                                    | 312,832                                                                                                                                                                                                                                                                                                                                                                                                 | 6.4371       | 2,013.73   | 9/08 5:01 PM (561)243-7370                                                                       |
| Delray Beach Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 303,945                       | .0309        | 9.39                                                                                                                                                                                                                                                                            | 312,832                                                      | .0289        | 9.04                                                                                                                                                                                                                                                                                                                                                                                                                                        | 312,832                                                                                                                                                                                                                                                                                                                                                                                                 | .0289        | 9.04       | 100 NW First Ave Delray Beach 33444                                                              |
| INDEPENDENT SPECIAL DISTRICTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 303,945                       | .1026        | 31.18                                                                                                                                                                                                                                                                           | 312,832                                                      | .0977        | 30.56                                                                                                                                                                                                                                                                                                                                                                                                                                       | 312,832                                                                                                                                                                                                                                                                                                                                                                                                 | .1026        | 32.10      | 9/10 5:15 PM (561) 686-8800                                                                      |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 303,945                       | .0948        | 28.81                                                                                                                                                                                                                                                                           | 312,832                                                      | .0906        | 28.34                                                                                                                                                                                                                                                                                                                                                                                                                                       | 312,832                                                                                                                                                                                                                                                                                                                                                                                                 | .0948        | 29.66      | 3301 Gun Club Rd Bldg WPB 33406                                                                  |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 303,945                       | .0327        | 9.94                                                                                                                                                                                                                                                                            | 312,832                                                      | .0312        | 9.76                                                                                                                                                                                                                                                                                                                                                                                                                                        | 312,832                                                                                                                                                                                                                                                                                                                                                                                                 | .0327        | 10.23      |                                                                                                  |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 303,945                       | .0270        | 8.21                                                                                                                                                                                                                                                                            | 312,832                                                      | .0257        | 8.04                                                                                                                                                                                                                                                                                                                                                                                                                                        | 312,832                                                                                                                                                                                                                                                                                                                                                                                                 | .0270        | 8.45       | 9/10 5:05 PM (561) 627-3386                                                                      |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 303,945                       | .4908        | 149.18                                                                                                                                                                                                                                                                          | 312,832                                                      | .4642        | 145.22                                                                                                                                                                                                                                                                                                                                                                                                                                      | 312,832                                                                                                                                                                                                                                                                                                                                                                                                 | .4908        | 153.54     | 1912 NE Jen Bch Blvd Jen Bch 34957                                                               |
| Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 303,945                       | .6561        | 199.42                                                                                                                                                                                                                                                                          | 312,832                                                      | .6205        | 194.11                                                                                                                                                                                                                                                                                                                                                                                                                                      | 312,832                                                                                                                                                                                                                                                                                                                                                                                                 | .6561        | 205.25     | 9/10 5:01 PM (561) 740-7000                                                                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            | 2300 High Ridge Rd ByntnBch FL33426                                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            | 9/16 5:15 PM (561) 659-1270                                                                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            | 1515 N Flagler Dr Ste 101 WPB 33401                                                              |
| Total Millage Rate & Tax Amount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               | 18.4500      | 5,770.38                                                                                                                                                                                                                                                                        |                                                              | 17.5606      | 5,653.50                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                         | 18.6780      | 6,009.13   | ** SEE BELOW FOR EXPLANATION                                                                     |
| ** EXPLANATION OF TAX NOTICE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| <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. |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| NON-AD VALOREM ASSESSMENT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| LEVYING AUTHORITY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | PURPOSE OF ASSESSMENT         |              | UNITS                                                                                                                                                                                                                                                                           | RATE                                                         | ASSESSMENT   | CONTACT NUMBER                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| LAKE WORTH DRAINAGE DISTRICT<br>SOLID WASTE AUTHORITY OF PBC<br>CITY OF DELRAY BEACH                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | FLOOD PROTECTION/WATER SUPPLY |              | 1                                                                                                                                                                                                                                                                               | 48.50                                                        | 48.50        | (561) 498-5363                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | GARBAGE SERVICES              |              | 1                                                                                                                                                                                                                                                                               | 217.00                                                       | 217.00       | (561) 697-2700                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | STORMWATER ASSESSMENT         |              | 1610                                                                                                                                                                                                                                                                            | 24.28                                                        | 390.91       | (561) 243-7324                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| Total Non-Ad Valorem Assessment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                                                                                                 |                                                              | 656.41       |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| 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. |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |