

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
417,316	380,696

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: Tangible Personal Property - (561) 355-2896.**

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.

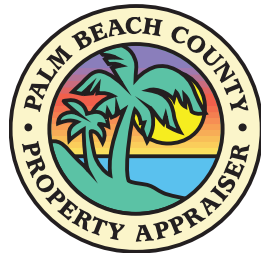
Taxing Authority	Assessed Value		Exemptions		Penalty		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	417,316	380,696	25,000	25,000	0	0	392,316	355,696
County Debt	417,316	380,696	25,000	25,000	0	0	392,316	355,696
County Dependent Dists	417,316	380,696	25,000	25,000	0	0	392,316	355,696
Public Schools	417,316	380,696	25,000	25,000	0	0	392,316	355,696
Independent Special Dists	417,316	380,696	25,000	25,000	0	0	392,316	355,696

Assessed Value is the market value minus any assessment reductions.

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

Section 193.072, F.S., provides **penalties** for late filing or failure to file a Tangible Personal Property Tax Return.

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



Assessment Reductions	Applies To	Value

Properties can receive an assessment reduction for a number of reasons including Pollution Control Devices.

Exemptions Applied	Applies To	Exempt Value
Tangible Personal Property	All Taxing Authorities	25,000

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).

Visit the Palm Beach County Property Appraiser's website for more information: www.pbcpao.gov

200018 LM-00355
 ALLEGRO IN BOYNTON BEACH
 KAPG BOYNTON BEACH SENIOR HOUSING LLC
 212 S CENTRAL AVE STE 300
 SAINT LOUIS MO 63105-3500



2026 NOTICE OF PROPOSED PROPERTY TAXES

Tangible Personal Property Account Number: 200018 LM-00355				DO NOT PAY THIS IS NOT A BILL			The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.			
Physical Location of Property: 11450 HAGEN RANCH RD										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpa.gov for public hearing updates
Taxing Authority	Your Property Taxes Last Year			Your Property Taxes This Year if no budget change is made			Your Property Taxes This Year if proposed budget change is made			A public hearing on the proposed taxes and budget will be held at the locations and dates below.
*Dependent Special Districts	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	
COUNTY										9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Operating	392,316	4.5000	1,765.42	355,696	4.2678	1,518.04	355,696	4.5000	1,600.63	
County Debt	392,316	.0330	12.95	355,696	.0210	7.47	355,696	.0210	7.47	
* Fire/Rescue	392,316	3.4581	1,356.67	355,696	3.2856	1,168.67	355,696	3.4581	1,230.03	
* Library Operating	392,316	.5491	215.42	355,696	.5213	185.42	355,696	.5491	195.31	
* Library Debt	392,316	.0000	.00	355,696	.0000	.00	355,696	.0000	.00	
PUBLIC SCHOOLS										9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By State Law	392,316	3.0730	1,205.59	355,696	2.9449	1,047.49	355,696	3.0390	1,080.96	
By Local Board	392,316	3.2480	1,274.24	355,696	3.1126	1,107.14	355,696	3.2480	1,155.30	
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	392,316	.1026	40.25	355,696	.0977	34.75	355,696	.1026	36.49	9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	392,316	.0948	37.19	355,696	.0906	32.23	355,696	.0948	33.72	
Everglades Construction	392,316	.0327	12.83	355,696	.0312	11.10	355,696	.0327	11.63	9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957 9/10 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntrnBch FL33426 9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
FL Inland Navigation District	392,316	.0270	10.59	355,696	.0257	9.14	355,696	.0270	9.60	
Children's Services Council	392,316	.4908	192.55	355,696	.4642	165.11	355,696	.4908	174.58	
Health Care District	392,316	.6561	257.40	355,696	.6205	220.71	355,696	.6561	233.37	
Total Millage Rate & Tax Amount		16.2652	6,381.10		15.4831	5,507.27		16.2192	5,769.09	** SEE BELOW FOR EXPLANATION
** EXPLANATION OF TAX NOTICE										
COLUMN 1 "YOUR PROPERTY TAXES LAST YEAR" This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.			COLUMN 2 "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED" This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.			COLUMN 3 "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED" This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.				
NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)										