

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 19,875,565         | 19,788,794         |

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         | 17,754,032     | 18,232,913 | 50,722     | 51,411    | 17,703,310    | 18,181,502 |
| County Debt              | 17,754,032     | 18,232,913 | 50,722     | 51,411    | 17,703,310    | 18,181,502 |
| Public Schools           | 17,754,032     | 18,232,913 | 25,000     | 25,000    | 17,729,032    | 18,207,913 |
| Municipality Operating   | 17,754,032     | 18,232,913 | 50,722     | 51,411    | 17,703,310    | 18,181,502 |
| Independent Special Dist | 17,754,032     | 18,232,913 | 50,722     | 51,411    | 17,703,310    | 18,181,502 |
|                          |                |            |            |           |               |            |
|                          |                |            |            |           |               |            |
|                          |                |            |            |           |               |            |

**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 | 1,555,881 |
|                                                    |                        |           |
|                                                    |                        |           |
|                                                    |                        |           |
|                                                    |                        |           |

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

POSNER ROBERT IRA &  
POSNER ZINA  
230 N OCEAN BLVD  
PALM BEACH FL 33480-3757

50-43-43-14-26-000-0010 50411 HOMESTEAD



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                      |                                                        |                                                                                                                                                                                                                                                                                 |                                                                                      |                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                                        |                                                                       |                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 50-43-43-14-26-000-0010                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                      |                                                        |                                                                                                                                                                                                                                                                                 | <b>DO NOT PAY</b><br>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. |                                                        |                                                                       |                                                                                                                                                                                                                                                                                     |
| Legal Description:<br>PARANGON LT 1 & BEACH LT 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                      |                                                        |                                                                                                                                                                                                                                                                                 |                                                                                      |                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                                        |                                                                       |                                                                                                                                                                                                                                                                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | COLUMN 1                                                                             |                                                        |                                                                                                                                                                                                                                                                                 | COLUMN 2                                                                             |                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                             | COLUMN 3                                                                                                                                                                                                                                                                                                                                                                                                |                                                        |                                                                       | See <a href="http://www.pbcpa.gov">www.pbcpa.gov</a> for public hearing updates                                                                                                                                                                                                     |
| <b>Taxing Authority</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Your Property Taxes Last Year                                                        |                                                        |                                                                                                                                                                                                                                                                                 | Your Property Taxes This Year<br>if no budget change is made                         |                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                             | Your Property Taxes This Year<br>if proposed budget change is made                                                                                                                                                                                                                                                                                                                                      |                                                        |                                                                       | A public hearing on the proposed taxes and budget will be held at the locations and dates below.                                                                                                                                                                                    |
| *Dependent Special Districts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Taxable Value                                                                        | Millage Rate                                           | Tax Amount                                                                                                                                                                                                                                                                      | Taxable Value                                                                        | Millage Rate                                           | Tax Amount                                                                                                                                                                                                                                                                                                                                                                                                                                  | Taxable Value                                                                                                                                                                                                                                                                                                                                                                                           | Millage Rate                                           | Tax Amount                                                            |                                                                                                                                                                                                                                                                                     |
| <b>COUNTY</b><br>County Operating<br>County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 17,703,310<br>17,703,310                                                             | 4.5000<br>.0330                                        | 79,664.90<br>584.21                                                                                                                                                                                                                                                             | 18,181,502<br>18,181,502                                                             | 4.2678<br>.0210                                        | 77,595.01<br>381.81                                                                                                                                                                                                                                                                                                                                                                                                                         | 18,181,502<br>18,181,502                                                                                                                                                                                                                                                                                                                                                                                | 4.5000<br>.0210                                        | 81,816.76<br>381.81                                                   | 9/03 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401                                                                                                                                                                                                                     |
| <b>PUBLIC SCHOOLS</b><br>By State Law<br>By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 17,729,032<br>17,729,032                                                             | 3.0730<br>3.2480                                       | 54,481.32<br>57,583.90                                                                                                                                                                                                                                                          | 18,207,913<br>18,207,913                                                             | 2.9449<br>3.1126                                       | 53,620.48<br>56,673.95                                                                                                                                                                                                                                                                                                                                                                                                                      | 18,207,913<br>18,207,913                                                                                                                                                                                                                                                                                                                                                                                | 3.0390<br>3.2480                                       | 55,333.85<br>59,139.30                                                | 9/9 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406                                                                                                                                                                                                                       |
| <b>MUNICIPALITY</b><br>Palm Beach Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 17,703,310                                                                           | 2.6110                                                 | 46,223.34                                                                                                                                                                                                                                                                       | 18,181,502                                                                           | 2.4094                                                 | 43,806.51                                                                                                                                                                                                                                                                                                                                                                                                                                   | 18,181,502                                                                                                                                                                                                                                                                                                                                                                                              | 2.6110                                                 | 47,471.90                                                             | 9/08 5:01PM (561)838-5444<br>360 South County Road PB 33480                                                                                                                                                                                                                         |
| <b>INDEPENDENT SPECIAL DISTRICTS</b><br>So. Fla. Water Mgmt. Basin<br>So. Fla. Water Mgmt. Dist.<br>Everglades Construction<br>FL Inland Navigation District<br><br>Children's Services Council<br>Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 17,703,310<br>17,703,310<br>17,703,310<br>17,703,310<br><br>17,703,310<br>17,703,310 | .1026<br>.0948<br>.0327<br>.0270<br><br>.4908<br>.6561 | 1,816.36<br>1,678.27<br>578.90<br>477.99<br><br>8,688.78<br>11,615.14                                                                                                                                                                                                           | 18,181,502<br>18,181,502<br>18,181,502<br>18,181,502<br><br>18,181,502<br>18,181,502 | .0977<br>.0906<br>.0312<br>.0257<br><br>.4642<br>.6205 | 1,776.33<br>1,647.24<br>567.26<br>467.26<br><br>8,439.85<br>11,281.62                                                                                                                                                                                                                                                                                                                                                                       | 18,181,502<br>18,181,502<br>18,181,502<br>18,181,502<br><br>18,181,502<br>18,181,502                                                                                                                                                                                                                                                                                                                    | .1026<br>.0948<br>.0327<br>.0270<br><br>.4908<br>.6561 | 1,865.42<br>1,723.61<br>594.54<br>490.90<br><br>8,923.48<br>11,928.88 | 9/10 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406<br><br>9/10 5:05 PM (561) 627-3386<br>1912 NE Jen Bch Blvd Jen Bch 34957<br>9/10 5:01 PM (561) 740-7000<br>2300 High Ridge Rd ByntnBch FL33426<br>9/16 5:15 PM (561) 659-1270<br>1515 N Flagler Dr Ste 101 WPB 33401 |
| <b>Total Millage Rate &amp; Tax Amount</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                      | 14.8690                                                | 263,393.11                                                                                                                                                                                                                                                                      |                                                                                      | 14.0856                                                | 256,257.32                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                         | 14.8230                                                | 269,670.45                                                            | ** SEE BELOW FOR EXPLANATION                                                                                                                                                                                                                                                        |
| <b>** EXPLANATION OF TAX NOTICE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                      |                                                        |                                                                                                                                                                                                                                                                                 |                                                                                      |                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                                        |                                                                       |                                                                                                                                                                                                                                                                                     |
| <b>COLUMN 1</b><br>"YOUR PROPERTY TAXES LAST YEAR"<br><br>This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                      |                                                        | <b>COLUMN 2</b><br>"YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"<br><br>This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment. |                                                                                      |                                                        | <b>COLUMN 3</b><br>"YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"<br><br>This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments. |                                                                                                                                                                                                                                                                                                                                                                                                         |                                                        |                                                                       |                                                                                                                                                                                                                                                                                     |
| <b>NON-AD VALOREM ASSESSMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                      |                                                        |                                                                                                                                                                                                                                                                                 |                                                                                      |                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                                        |                                                                       |                                                                                                                                                                                                                                                                                     |
| LEVYING AUTHORITY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | PURPOSE OF ASSESSMENT                                                                |                                                        | UNITS                                                                                                                                                                                                                                                                           | RATE                                                                                 | ASSESSMENT                                             | CONTACT NUMBER                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         |                                                        |                                                                       |                                                                                                                                                                                                                                                                                     |
| SOLID WASTE AUTHORITY OF PBC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | GARBAGE SERVICES                                                                     |                                                        | 1                                                                                                                                                                                                                                                                               | 217.00                                                                               | 217.00                                                 | (561) 697-2700                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         |                                                        |                                                                       |                                                                                                                                                                                                                                                                                     |
| PALM BEACH UNDERGROUND UTILITIES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | UNDERGROUND UTILITIES ASSESSMT                                                       |                                                        | 1                                                                                                                                                                                                                                                                               | 499.40                                                                               | 499.40                                                 | (561) 838-5444                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         |                                                        |                                                                       |                                                                                                                                                                                                                                                                                     |
| <b>Total Non-Ad Valorem Assessment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                      |                                                        |                                                                                                                                                                                                                                                                                 |                                                                                      | <b>716.40</b>                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                                        |                                                                       |                                                                                                                                                                                                                                                                                     |
| Your final tax bill may contain Non-Ad Valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.<br><b>NOTE:</b> Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)<br><b>Non-Ad Valorem Assessments:</b> Non-Ad Valorem assessments are placed on this notice at the request of the respective local governing boards. Your Tax Collector will be including them in the November tax bill. For details on particular Non-Ad Valorem assessments, contact the levying authority shown in the Non-Ad Valorem Assessment section on this page. |                                                                                      |                                                        |                                                                                                                                                                                                                                                                                 |                                                                                      |                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                                        |                                                                       |                                                                                                                                                                                                                                                                                     |