

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
488,647	706,090

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	488,647	689,112	55,722	56,411	432,925	632,701
County Debt	488,647	689,112	55,722	56,411	432,925	632,701
County Dependent Dists	488,647	689,112	55,722	56,411	432,925	632,701
Public Schools	488,647	689,112	30,000	30,000	458,647	659,112
Municipality Operating	488,647	689,112	55,722	56,411	432,925	632,701
Independent Special Dists	488,647	689,112	55,722	56,411	432,925	632,701

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	16,978

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
Disability	All Taxing Authorities	5,000
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

FUNK JAMES M &
FUNK JOANNE
10164 DRIFTWOOD WAY
WEST PALM BEACH FL 33412-2591

52-41-42-10-01-000-2190 52401 HOMESTEAD



Real Estate Parcel ID: 52-41-42-10-01-000-2190				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.			
Legal Description: AVENIR SITE PLAN 2 POD 5 LT 219										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpar.org 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 9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406 9/10 6:00 PM (561)799-4108 10500 N Mlty TrL P.B.GardensFL33410 9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406 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 ByntnBch FL33426 9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
County Operating	432,925	4.5000	1,948.16	632,701	4.2678	2,700.24	632,701	4.5000	2,847.15	
County Debt	432,925	.0330	14.29	632,701	.0210	13.29	632,701	.0210	13.29	
* Library Operating	432,925	.5491	237.72	632,701	.5213	329.83	632,701	.5491	347.42	
* Library Debt	432,925	.0000	.00	632,701	.0000	.00	632,701	.0000	.00	
PUBLIC SCHOOLS										9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By State Law	458,647	3.0730	1,409.42	659,112	2.9449	1,941.02	659,112	3.0390	2,003.04	
By Local Board	458,647	3.2480	1,489.69	659,112	3.1126	2,051.55	659,112	3.2480	2,140.80	
MUNICIPALITY										9/10 6:00 PM (561)799-4108 10500 N Mlty TrL P.B.GardensFL33410
Palm Beach Gardens Operating	432,925	5.0537	2,187.87	632,701	4.7795	3,023.99	632,701	5.0537	3,197.48	
INDEPENDENT SPECIAL DISTRICTS										9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406 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 ByntnBch FL33426 9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
So. Fla. Water Mgmt. Basin	432,925	.1026	44.42	632,701	.0977	61.81	632,701	.1026	64.92	
So. Fla. Water Mgmt. Dist.	432,925	.0948	41.04	632,701	.0906	57.32	632,701	.0948	59.98	
Everglades Construction	432,925	.0327	14.16	632,701	.0312	19.74	632,701	.0327	20.69	
FL Inland Navigation District	432,925	.0270	11.69	632,701	.0257	16.26	632,701	.0270	17.08	
Children's Services Council	432,925	.4908	212.48	632,701	.4642	293.70	632,701	.4908	310.53	
Health Care District	432,925	.6561	284.04	632,701	.6205	392.59	632,701	.6561	415.12	
Total Millage Rate & Tax Amount		17.8608	7,894.98		16.9770	10,901.34		17.8148	11,437.50	** 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.				
NON-AD VALOREM ASSESSMENT										
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		
AVENIR CDD DEBT		CDD MAINT AND DEBT REPAYMENT		1	1,888.30	1,888.30		(561) 630-4922		
AVENIR CDD MAINT		CDD MAINT AND DEBT REPAYMENT		1	1,423.12	1,423.12		(561) 630-4922		
Total Non-Ad Valorem Assessment						3,528.42				
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										