

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
1,197,502	1,265,024

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	1,197,502	1,229,835	55,722	56,411	1,141,780	1,173,424
County Debt	1,197,502	1,229,835	55,722	56,411	1,141,780	1,173,424
County Dependent Dists	1,197,502	1,229,835	55,722	56,411	1,141,780	1,173,424
Public Schools	1,197,502	1,229,835	30,000	30,000	1,167,502	1,199,835
Municipality Operating	1,197,502	1,229,835	55,722	56,411	1,141,780	1,173,424
Independent Special Dists	1,197,502	1,229,835	55,722	56,411	1,141,780	1,173,424

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	35,189

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

LOWE CATHERINE
LOWE CATHERINE TR
13650 ARTISAN CIR
PALM BEACH GARDENS FL 33418-5607

52-42-41-26-08-000-0830 52461 HOMESTEAD



Real Estate Parcel ID: 52-42-41-26-08-000-0830 Legal Description: ARTISTRY LT 83				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.				
		COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpa.gov for public hearing updates
Taxing Authority *Dependent Special Districts		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.
		Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	
COUNTY											
County Operating		1,141,780	4.5000	5,138.01	1,173,424	4.2678	5,007.94	1,173,424	4.5000	5,280.41	9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt		1,141,780	.0330	37.68	1,173,424	.0210	24.64	1,173,424	.0210	24.64	
* Library Operating		1,141,780	.5491	626.95	1,173,424	.5213	611.71	1,173,424	.5491	644.33	
* Library Debt		1,141,780	.0000	.00	1,173,424	.0000	.00	1,173,424	.0000	.00	
PUBLIC SCHOOLS											
By State Law		1,167,502	3.0730	3,587.73	1,199,835	2.9449	3,533.39	1,199,835	3.0390	3,646.30	9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board		1,167,502	3.2480	3,792.05	1,199,835	3.1126	3,734.61	1,199,835	3.2480	3,897.06	
MUNICIPALITY											
Palm Beach Gardens Operating		1,141,780	5.0537	5,770.21	1,173,424	4.7795	5,608.38	1,173,424	5.0537	5,930.13	9/10 6:00 PM (561)799-4108 10500 N Mlty TrL P.B.GardensFL33410
INDEPENDENT SPECIAL DISTRICTS											
So. Fla. Water Mgmt. Basin		1,141,780	.1026	117.15	1,173,424	.0977	114.64	1,173,424	.1026	120.39	9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.		1,141,780	.0948	108.24	1,173,424	.0906	106.31	1,173,424	.0948	111.24	
Everglades District		1,141,780	.0327	37.34	1,173,424	.0312	36.61	1,173,424	.0327	38.37	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 9/17 7:00 PM (561)746-2223 400 N Delaware Blvd Jupiter 33458
FL Inland Navigation District		1,141,780	.0270	30.83	1,173,424	.0257	30.16	1,173,424	.0270	31.68	
Children's Services Council		1,141,780	.4908	560.39	1,173,424	.4642	544.70	1,173,424	.4908	575.92	
Health Care District		1,141,780	.6561	749.12	1,173,424	.6205	728.11	1,173,424	.6561	769.88	
Jupiter Inlet District		1,141,780	.0722	82.44	1,173,424	.0681	79.91	1,173,424	.0722	84.72	
Total Millage Rate & Tax Amount			17.9330	20,638.14		17.0451	20,161.11		17.8870	21,155.07	** 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		
N.P.B. CO. IMPROV. DIST. 2C		DEBT			1	2,391.13	2,391.13		(561) 624-7830		
N.P.B. CO. IMPROV. DIST. 2C		MAINTENANCE			1	505.13	505.13		(561) 624-7830		
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES			1	217.00	217.00		(561) 697-2700		
Total Non-Ad Valorem Assessment										3,113.26	
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											