

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
350,000	335,000

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	129,687	133,189	50,722	51,411	78,965	81,778
County Debt	129,687	133,189	50,722	51,411	78,965	81,778
County Dependent Dists	129,687	133,189	50,722	51,411	78,965	81,778
Public Schools	129,687	133,189	25,000	25,000	104,687	108,189
Municipality Operating	129,687	133,189	50,722	51,411	78,965	81,778
Independent Special Dists	129,687	133,189	50,722	51,411	78,965	81,778

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	201,811

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

GRUBER JEROLD H
477 BRACKENWOOD LN N
PALM BEACH GARDENS FL 33418-9026

52-42-42-09-06-000-4770 52401 HOMESTEAD



2026 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

Real Estate Parcel ID: 52-42-42-09-06-000-4770				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: GOLF VILLAS COND AT PGA NATIONAL UNIT 477										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpao.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										
County Operating	78,965	4.5000	355.34	81,778	4.2678	349.01	81,778	4.5000	368.00	9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	78,965	.0330	2.61	81,778	.0210	1.72	81,778	.0210	1.72	
* Library Operating	78,965	.5491	43.36	81,778	.5213	42.63	81,778	.5491	44.90	
* Library Debt	78,965	.0000	.00	81,778	.0000	.00	81,778	.0000	.00	
PUBLIC SCHOOLS										
By State Law	104,687	3.0730	321.70	108,189	2.9449	318.61	108,189	3.0390	328.79	9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	104,687	3.2480	340.02	108,189	3.1126	336.75	108,189	3.2480	351.40	
MUNICIPALITY										
Palm Beach Gardens Operating	78,965	5.0537	399.07	81,778	4.7795	390.86	81,778	5.0537	413.28	9/10 6:00 PM (561)799-4108 10500 N Mlty TrL P.B.GardensFL33410
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	78,965	.1026	8.10	81,778	.0977	7.99	81,778	.1026	8.39	9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	78,965	.0948	7.49	81,778	.0906	7.41	81,778	.0948	7.75	
Everglades Construction	78,965	.0327	2.58	81,778	.0312	2.55	81,778	.0327	2.67	
FL Inland Navigation District	78,965	.0270	2.13	81,778	.0257	2.10	81,778	.0270	2.21	
Children's Services Council	78,965	.4908	38.76	81,778	.4642	37.96	81,778	.4908	40.14	9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957
Health Care District	78,965	.6561	51.81	81,778	.6205	50.74	81,778	.6561	53.65	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		17.8608	1,572.97		16.9770	1,548.33		17.8148	1,622.90	** 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		
NPB CO. IMPROV DIST 11		MAINTENANCE		1	676.60	676.60		(561) 624-7830		
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES		1	122.00	122.00		(561) 697-2700		
Total Non-Ad Valorem Assessment						798.60				
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.										
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.)										
Non-Ad Valorem Assessments: 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.										