

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 492,985            | 518,213            |

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          | 492,985        | 518,213   | 0          | 0         | 492,985       | 518,213   |
| County Debt               | 492,985        | 518,213   | 0          | 0         | 492,985       | 518,213   |
| County Dependent Dists    | 492,985        | 518,213   | 0          | 0         | 492,985       | 518,213   |
| Public Schools            | 492,985        | 518,213   | 0          | 0         | 492,985       | 518,213   |
| Municipality Operating    | 492,985        | 518,213   | 0          | 0         | 492,985       | 518,213   |
| Independent Special Dists | 492,985        | 518,213   | 0          | 0         | 492,985       | 518,213   |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 |
|-----------------------|------------|-------|
|                       |            |       |
|                       |            |       |
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|                       |            |       |
|                       |            |       |

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 |
|--------------------|------------|--------------|
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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.pbcpao.gov](http://www.pbcpao.gov)

NICODENUS FREDERICK R JR  
53 FULLERTON AVE  
YONKERS NY 10704-1005

52-42-42-10-14-000-1880 52401



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |               |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |            |                                                                                                                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|---------------|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 52-42-42-10-14-000-1880                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |              |                                                                                                                                                                                                                                                                                 | <div>DO NOT PAY</div> <div>THIS IS NOT A BILL</div>          |               |                                  | 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>PGA RESORT COMMUNITY PL OF VILLA D ESTE<br>LT 188                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |               |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |            |                                                                                                                                                                                                               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | COLUMN 1                      |              |                                                                                                                                                                                                                                                                                 | COLUMN 2                                                     |               |                                  | COLUMN 3                                                                                                                                                                                                                                                                                                                                                                                                                                    |              |            | See <a href="http://www.pbcpar.org">www.pbcpar.org</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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |               |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |            |                                                                                                                                                                                                               |
| County Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 492,985                       | 4.5000       | 2,218.43                                                                                                                                                                                                                                                                        | 518,213                                                      | 4.2678        | 2,211.63                         | 518,213                                                                                                                                                                                                                                                                                                                                                                                                                                     | 4.5000       | 2,331.96   | 9/03 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401                                                                                                                                               |
| County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 492,985                       | .0330        | 16.27                                                                                                                                                                                                                                                                           | 518,213                                                      | .0210         | 10.88                            | 518,213                                                                                                                                                                                                                                                                                                                                                                                                                                     | .0210        | 10.88      |                                                                                                                                                                                                               |
| * Library Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 492,985                       | .5491        | 270.70                                                                                                                                                                                                                                                                          | 518,213                                                      | .5213         | 270.14                           | 518,213                                                                                                                                                                                                                                                                                                                                                                                                                                     | .5491        | 284.55     |                                                                                                                                                                                                               |
| * Library Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 492,985                       | .0000        | .00                                                                                                                                                                                                                                                                             | 518,213                                                      | .0000         | .00                              | 518,213                                                                                                                                                                                                                                                                                                                                                                                                                                     | .0000        | .00        |                                                                                                                                                                                                               |
| <b>PUBLIC SCHOOLS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |               |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |            |                                                                                                                                                                                                               |
| By State Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 492,985                       | 3.0730       | 1,514.94                                                                                                                                                                                                                                                                        | 518,213                                                      | 2.9449        | 1,526.09                         | 518,213                                                                                                                                                                                                                                                                                                                                                                                                                                     | 3.0390       | 1,574.85   | 9/9 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406                                                                                                                                                 |
| By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 492,985                       | 3.2480       | 1,601.22                                                                                                                                                                                                                                                                        | 518,213                                                      | 3.1126        | 1,612.99                         | 518,213                                                                                                                                                                                                                                                                                                                                                                                                                                     | 3.2480       | 1,683.16   |                                                                                                                                                                                                               |
| <b>MUNICIPALITY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |               |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |            |                                                                                                                                                                                                               |
| Palm Beach Gardens Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 492,985                       | 5.0537       | 2,491.40                                                                                                                                                                                                                                                                        | 518,213                                                      | 4.7795        | 2,476.80                         | 518,213                                                                                                                                                                                                                                                                                                                                                                                                                                     | 5.0537       | 2,618.89   | 9/10 6:00 PM (561)799-4108<br>10500 N Mlty TrL P.B.GardensFL33410                                                                                                                                             |
| <b>INDEPENDENT SPECIAL DISTRICTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |               |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |            |                                                                                                                                                                                                               |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 492,985                       | .1026        | 50.58                                                                                                                                                                                                                                                                           | 518,213                                                      | .0977         | 50.63                            | 518,213                                                                                                                                                                                                                                                                                                                                                                                                                                     | .1026        | 53.17      | 9/10 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406                                                                                                                                                |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 492,985                       | .0948        | 46.73                                                                                                                                                                                                                                                                           | 518,213                                                      | .0906         | 46.95                            | 518,213                                                                                                                                                                                                                                                                                                                                                                                                                                     | .0948        | 49.13      |                                                                                                                                                                                                               |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 492,985                       | .0327        | 16.12                                                                                                                                                                                                                                                                           | 518,213                                                      | .0312         | 16.17                            | 518,213                                                                                                                                                                                                                                                                                                                                                                                                                                     | .0327        | 16.95      | 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 |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 492,985                       | .0270        | 13.31                                                                                                                                                                                                                                                                           | 518,213                                                      | .0257         | 13.32                            | 518,213                                                                                                                                                                                                                                                                                                                                                                                                                                     | .0270        | 13.99      |                                                                                                                                                                                                               |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 492,985                       | .4908        | 241.96                                                                                                                                                                                                                                                                          | 518,213                                                      | .4642         | 240.55                           | 518,213                                                                                                                                                                                                                                                                                                                                                                                                                                     | .4908        | 254.34     |                                                                                                                                                                                                               |
| Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 492,985                       | .6561        | 323.45                                                                                                                                                                                                                                                                          | 518,213                                                      | .6205         | 321.55                           | 518,213                                                                                                                                                                                                                                                                                                                                                                                                                                     | .6561        | 340.00     |                                                                                                                                                                                                               |
| <b>Total Millage Rate &amp; Tax Amount</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                               | 17.8608      | 8,805.11                                                                                                                                                                                                                                                                        |                                                              | 16.9770       | 8,797.70                         |                                                                                                                                                                                                                                                                                                                                                                                                                                             | 17.8148      | 9,231.87   | ** 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                   |                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |            |                                                                                                                                                                                                               |
| NPB CO. IMPROV DIST 11A<br>SOLID WASTE AUTHORITY OF PBC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | MAINTENANCE                   |              | 1                                                                                                                                                                                                                                                                               | 676.60                                                       | 676.60        | (561) 624-7830<br>(561) 697-2700 |                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |            |                                                                                                                                                                                                               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | GARBAGE SERVICES              |              | 1                                                                                                                                                                                                                                                                               | 217.00                                                       | 217.00        |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |            |                                                                                                                                                                                                               |
| <b>Total Non-Ad Valorem Assessment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |              |                                                                                                                                                                                                                                                                                 |                                                              | <b>893.60</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. |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |               |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |            |                                                                                                                                                                                                               |