

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
1,945,532	2,155,983

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 October 26, 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	925,035	1,017,539	0	0	925,035	1,017,539
County Debt	925,035	1,017,539	0	0	925,035	1,017,539
County Dependent Dists	925,035	1,017,539	0	0	925,035	1,017,539
Public Schools	1,945,532	2,155,983	0	0	1,945,532	2,155,983
Municipality Operating	925,035	1,017,539	0	0	925,035	1,017,539
Independent Special Dists	925,035	1,017,539	0	0	925,035	1,017,539

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
Non-Homestead Assessment Cap - 10 percent	Non-School Taxing Authorities	1,138,444

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	Value

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 additional homestead exemption will increase with the rate of inflation.

AMENDED



52-42-42-11-15-000-0960 52401
PERNA FAMILY TRUST
PERNA JOSEPH TR
50 ST JAMES DR
PALM BEACH GARDENS FL 33418-4016



Visit the Palm Beach County Property Appraiser's website for more information: www.pbcpa.gov