

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 607,334            | 615,585            |

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          | 437,793        | 481,572   | 0          | 0         | 437,793       | 481,572   |
| County Debt               | 437,793        | 481,572   | 0          | 0         | 437,793       | 481,572   |
| County Dependent Dists    | 437,793        | 481,572   | 0          | 0         | 437,793       | 481,572   |
| Public Schools            | 607,334        | 615,585   | 0          | 0         | 607,334       | 615,585   |
| Municipality Operating    | 437,793        | 481,572   | 0          | 0         | 437,793       | 481,572   |
| Independent Special Dists | 437,793        | 481,572   | 0          | 0         | 437,793       | 481,572   |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 | 134,013 |
|                                           |                               |         |
|                                           |                               |         |
|                                           |                               |         |
|                                           |                               |         |

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 |
|--------------------|------------|--------------|
|                    |            |              |
|                    |            |              |
|                    |            |              |
|                    |            |              |
|                    |            |              |
|                    |            |              |
|                    |            |              |
|                    |            |              |
|                    |            |              |
|                    |            |              |

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)

COHEN HERBERT 1997 TRUST  
COHEN SHEILAH TR  
110 SUNSET COVE LN  
PALM BEACH GARDENS FL 33418-4607

52-42-42-14-09-000-0160 52401



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                 |                                                                                                                                                                                                                                                                          |                                                              |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                  |            |                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 52-42-42-14-09-000-0160                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                 |                                                                                                                                                                                                                                                                          | <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>BALLENISLES POD 16B LT 16                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                 |                                                                                                                                                                                                                                                                          |                                                              |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                  |            |                                                                                                                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | COLUMN 1                      |                                 |                                                                                                                                                                                                                                                                          | COLUMN 2                                                     |                  |                  | COLUMN 3                                                                                                                                                                                                                                                                                                                                                                                                                             |                                  |            | See <a href="http://www.pbcpao.gov">www.pbcpao.gov</a> for public hearing updates                                                       |
| Taxing Authority                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 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 |                                                                                                                                         |
| COUNTY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |                                 |                                                                                                                                                                                                                                                                          |                                                              |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                  |            | 9/03 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401                                                                         |
| County Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 437,793                       | 4.5000                          | 1,970.07                                                                                                                                                                                                                                                                 | 481,572                                                      | 4.2678           | 2,055.25         | 481,572                                                                                                                                                                                                                                                                                                                                                                                                                              | 4.5000                           | 2,167.07   |                                                                                                                                         |
| County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 437,793                       | .0330                           | 14.45                                                                                                                                                                                                                                                                    | 481,572                                                      | .0210            | 10.11            | 481,572                                                                                                                                                                                                                                                                                                                                                                                                                              | .0210                            | 10.11      |                                                                                                                                         |
| * Library Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 437,793                       | .5491                           | 240.39                                                                                                                                                                                                                                                                   | 481,572                                                      | .5213            | 251.04           | 481,572                                                                                                                                                                                                                                                                                                                                                                                                                              | .5491                            | 264.43     |                                                                                                                                         |
| * Library Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 437,793                       | .0000                           | .00                                                                                                                                                                                                                                                                      | 481,572                                                      | .0000            | .00              | 481,572                                                                                                                                                                                                                                                                                                                                                                                                                              | .0000                            | .00        |                                                                                                                                         |
| PUBLIC SCHOOLS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                 |                                                                                                                                                                                                                                                                          |                                                              |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                  |            | 9/9 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406                                                                           |
| By State Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 607,334                       | 3.0730                          | 1,866.34                                                                                                                                                                                                                                                                 | 615,585                                                      | 2.9449           | 1,812.84         | 615,585                                                                                                                                                                                                                                                                                                                                                                                                                              | 3.0390                           | 1,870.76   |                                                                                                                                         |
| By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 607,334                       | 3.2480                          | 1,972.62                                                                                                                                                                                                                                                                 | 615,585                                                      | 3.1126           | 1,916.07         | 615,585                                                                                                                                                                                                                                                                                                                                                                                                                              | 3.2480                           | 1,999.42   |                                                                                                                                         |
| MUNICIPALITY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               |                                 |                                                                                                                                                                                                                                                                          |                                                              |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                  |            | 9/10 6:00 PM (561)799-4108<br>10500 N Mlty TrL P.B.GardensFL33410                                                                       |
| Palm Beach Gardens Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 437,793                       | 5.0537                          | 2,212.47                                                                                                                                                                                                                                                                 | 481,572                                                      | 4.7795           | 2,301.67         | 481,572                                                                                                                                                                                                                                                                                                                                                                                                                              | 5.0537                           | 2,433.72   |                                                                                                                                         |
| INDEPENDENT SPECIAL DISTRICTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                                 |                                                                                                                                                                                                                                                                          |                                                              |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                  |            | 9/10 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406                                                                          |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 437,793                       | .1026                           | 44.92                                                                                                                                                                                                                                                                    | 481,572                                                      | .0977            | 47.05            | 481,572                                                                                                                                                                                                                                                                                                                                                                                                                              | .1026                            | 49.41      |                                                                                                                                         |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 437,793                       | .0948                           | 41.50                                                                                                                                                                                                                                                                    | 481,572                                                      | .0906            | 43.63            | 481,572                                                                                                                                                                                                                                                                                                                                                                                                                              | .0948                            | 45.65      |                                                                                                                                         |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 437,793                       | .0327                           | 14.32                                                                                                                                                                                                                                                                    | 481,572                                                      | .0312            | 15.03            | 481,572                                                                                                                                                                                                                                                                                                                                                                                                                              | .0327                            | 15.75      |                                                                                                                                         |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 437,793                       | .0270                           | 11.82                                                                                                                                                                                                                                                                    | 481,572                                                      | .0257            | 12.38            | 481,572                                                                                                                                                                                                                                                                                                                                                                                                                              | .0270                            | 13.00      |                                                                                                                                         |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 437,793                       | .4908                           | 214.87                                                                                                                                                                                                                                                                   | 481,572                                                      | .4642            | 223.55           | 481,572                                                                                                                                                                                                                                                                                                                                                                                                                              | .4908                            | 236.36     | 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 |
| Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 437,793                       | .6561                           | 287.24                                                                                                                                                                                                                                                                   | 481,572                                                      | .6205            | 298.82           | 481,572                                                                                                                                                                                                                                                                                                                                                                                                                              | .6561                            | 315.96     | 9/16 5:15 PM (561) 659-1270<br>1515 N Flagler Dr Ste 101 WPB 33401                                                                      |
| Total Millage Rate & Tax Amount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               | 17.8608                         | 8,891.01                                                                                                                                                                                                                                                                 |                                                              | 16.9770          | 8,987.44         |                                                                                                                                                                                                                                                                                                                                                                                                                                      | 17.8148                          | 9,421.64   | ** SEE BELOW FOR EXPLANATION                                                                                                            |
| ** EXPLANATION OF TAX NOTICE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               |                                 |                                                                                                                                                                                                                                                                          |                                                              |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                  |            |                                                                                                                                         |
| COLUMN 1<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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                               |                                 | COLUMN 2<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. |                                                              |                  |                  | COLUMN 3<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. |                                  |            |                                                                                                                                         |
| NON-AD VALOREM ASSESSMENT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                               |                                 |                                                                                                                                                                                                                                                                          |                                                              |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                  |            |                                                                                                                                         |
| LEVYING AUTHORITY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                               | PURPOSE OF ASSESSMENT           |                                                                                                                                                                                                                                                                          | UNITS                                                        | RATE             | ASSESSMENT       |                                                                                                                                                                                                                                                                                                                                                                                                                                      | CONTACT NUMBER                   |            |                                                                                                                                         |
| NPB CO. IMPROV DIST UNIT 12-28<br>SOLID WASTE AUTHORITY OF PBC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               | MAINTENANCE<br>GARBAGE SERVICES |                                                                                                                                                                                                                                                                          | 1<br>1                                                       | 842.56<br>217.00 | 842.56<br>217.00 |                                                                                                                                                                                                                                                                                                                                                                                                                                      | (561) 624-7830<br>(561) 697-2700 |            |                                                                                                                                         |
| Total Non-Ad Valorem Assessment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                 |                                                                                                                                                                                                                                                                          |                                                              |                  |                  | 1,059.56                                                                                                                                                                                                                                                                                                                                                                                                                             |                                  |            |                                                                                                                                         |
| 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. |                               |                                 |                                                                                                                                                                                                                                                                          |                                                              |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                  |            |                                                                                                                                         |