

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
280,000	285,000

Market value in Florida is also known as “just value” as provided by the constitution and described in state law. It is the amount a purchaser willing but not obliged to buy would pay to one willing but not obliged to sell, after proper consideration of all eight factors in section 193.011, F.S. Properties are valued as of January 1.

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or you are entitled to an exemption or classification that is not reflected on this notice, **contact your County Property Appraiser at the numbers listed on the included insert.**

If the Property Appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the County Property Appraiser's office. Your petition must be filed with the Clerk of Value Adjustment Board on or before **5:00 PM September 14, 2026** at 301 N Olive Ave, West Palm Beach, FL 33401.

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	158,588	162,870	50,722	51,411	107,866	111,459
County Debt	158,588	162,870	50,722	51,411	107,866	111,459
County Dependent Dists	158,588	162,870	50,722	51,411	107,866	111,459
Public Schools	158,588	162,870	25,000	25,000	133,588	137,870
Municipality Operating	158,588	162,870	50,722	51,411	107,866	111,459
Independent Special Dists	158,588	162,870	50,722	51,411	107,866	111,459

Assessed Value is the market value minus any assessment reductions.

Exemptions are specific dollar or percentage amounts that reduce your assessed value.

Taxable Value is the value used to calculate the tax due on your property (Assessed Value minus Exemptions).



Assessment Reductions	Applies To	Value
Save our Homes Assessment Cap- 2.7 percent in 2026	All Taxing Authorities	122,130

Properties can receive an assessment reduction for a number of reasons including the Save our Homes Benefit and the 10 % non-homestead property limitation.

Exemptions Applied	Applies To	Exempt Value
Homestead	All Taxing Authorities	25,000
Additional Homestead*	Non-School Taxing Authorities	26,411

Any exemption that impacts your property is listed in this section along with its corresponding exempt value. Specific dollar or percentage reductions in assessed value may be applicable to a property based upon certain qualifications of the property or property owner. In some cases, an exemption's value may vary depending on the taxing authority. The tax impact of an exempt value may also vary for the same taxing authority, depending on the levy (i.e. operating millage vs debt service millage).

* Due to the passage of Amendment 5 in 2024, the amount of the additional homestead exemption will increase with the rate of inflation.

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

ATHERTON MARK E &
ATHERTON PHYLLIS S
7 LEXINGTON LN EAPT C
PALM BEACH GARDENS FL 33418-7128

52-42-42-15-04-000-0073 52401 HOMESTEAD



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

Real Estate Parcel ID: 52-42-42-15-04-000-0073				DO NOT PAY THIS IS NOT A BILL			The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.			
Legal Description: LEXINGTON GREEN COND UNIT C BLDG 7										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpao.gov for public hearing updates
Taxing Authority	Your Property Taxes Last Year			Your Property Taxes This Year if no budget change is made			Your Property Taxes This Year if proposed budget change is made			A public hearing on the proposed taxes and budget will be held at the locations and dates below.
*Dependent Special Districts	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	
COUNTY										9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Operating	107,866	4.5000	485.40	111,459	4.2678	475.68	111,459	4.5000	501.57	
County Debt	107,866	.0330	3.56	111,459	.0210	2.34	111,459	.0210	2.34	
* Library Operating	107,866	.5491	59.23	111,459	.5213	58.10	111,459	.5491	61.20	
* Library Debt	107,866	.0000	.00	111,459	.0000	.00	111,459	.0000	.00	
PUBLIC SCHOOLS										9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By State Law	133,588	3.0730	410.52	137,870	2.9449	406.01	137,870	3.0390	418.99	
By Local Board	133,588	3.2480	433.89	137,870	3.1126	429.13	137,870	3.2480	447.80	
MUNICIPALITY										9/10 6:00 PM (561)799-4108 10500 N Mlty TrL P.B.GardensFL33410
Palm Beach Gardens Operating	107,866	5.0537	545.12	111,459	4.7795	532.72	111,459	5.0537	563.28	
INDEPENDENT SPECIAL DISTRICTS										9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Basin	107,866	.1026	11.07	111,459	.0977	10.89	111,459	.1026	11.44	
So. Fla. Water Mgmt. Dist.	107,866	.0948	10.23	111,459	.0906	10.10	111,459	.0948	10.57	
Everglades Construction	107,866	.0327	3.53	111,459	.0312	3.48	111,459	.0327	3.64	
FL Inland Navigation District	107,866	.0270	2.91	111,459	.0257	2.86	111,459	.0270	3.01	9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957 9/10 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntnBch FL33426 9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Children's Services Council	107,866	.4908	52.94	111,459	.4642	51.74	111,459	.4908	54.70	
Health Care District	107,866	.6561	70.77	111,459	.6205	69.16	111,459	.6561	73.13	
Total Millage Rate & Tax Amount		17.8608	2,089.17		16.9770	2,052.21		17.8148	2,151.67	** SEE BELOW FOR EXPLANATION
** EXPLANATION OF TAX NOTICE										
COLUMN 1 "YOUR PROPERTY TAXES LAST YEAR" This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.			COLUMN 2 "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED" This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.			COLUMN 3 "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED" This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.				
NON-AD VALOREM ASSESSMENT										
LEVYING AUTHORITY		PURPOSE OF ASSESSMENT		UNITS	RATE	ASSESSMENT		CONTACT NUMBER		
NPB CO. IMPROV DIST 11		MAINTENANCE		1	676.60	676.60		(561) 624-7830		
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES		1	122.00	122.00		(561) 697-2700		