

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 340,000            | 310,000            |

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          | 224,883        | 230,955   | 50,722     | 51,411    | 174,161       | 179,544   |
| County Debt               | 224,883        | 230,955   | 50,722     | 51,411    | 174,161       | 179,544   |
| County Dependent Dists    | 224,883        | 230,955   | 50,722     | 51,411    | 174,161       | 179,544   |
| Public Schools            | 224,883        | 230,955   | 25,000     | 25,000    | 199,883       | 205,955   |
| Municipality Operating    | 224,883        | 230,955   | 50,722     | 51,411    | 174,161       | 179,544   |
| Independent Special Dists | 224,883        | 230,955   | 50,722     | 51,411    | 174,161       | 179,544   |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 | 79,045 |
|                                                    |                        |        |
|                                                    |                        |        |
|                                                    |                        |        |
|                                                    |                        |        |

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

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

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

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

Visit the Palm Beach County Property Appraiser's website for more information: [www.pbcapao.gov](http://www.pbcapao.gov)

HALPERN AUDREY B  
109 WATERVIEW DR  
PALM BEACH GARDENS FL 33418-7103

52-42-42-15-09-001-1090 52401 HOMESTEAD



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

|                                                                                                                                                                                                                                                                                                                                                                |                               |                       |                                                                                                                                                                                                                                                                      |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------|------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 52-42-42-15-09-001-1090                                                                                                                                                                                                                                                                                                                 |                               |                       |                                                                                                                                                                                                                                                                      | <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>LAKES COND                      UNIT 109 BLDG 1                                                                                                                                                                                                                                                                                          |                               |                       |                                                                                                                                                                                                                                                                      |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                                                                                | 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                                                                                                                                                                                                                                                                                                                                                         |                               |                       |                                                                                                                                                                                                                                                                      |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                          |
| County Operating                                                                                                                                                                                                                                                                                                                                               | 174,161                       | 4.5000                | 783.72                                                                                                                                                                                                                                                               | 179,544                                                      | 4.2678       | 766.26                                                                                                                                                                                                                                                                                                                                                                                                                           | 179,544                                                                                                                                                                                                                                                                                                                                                                                                 | 4.5000         | 807.95     | 9/03 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401                                                                          |
| County Debt                                                                                                                                                                                                                                                                                                                                                    | 174,161                       | .0330                 | 5.75                                                                                                                                                                                                                                                                 | 179,544                                                      | .0210        | 3.77                                                                                                                                                                                                                                                                                                                                                                                                                             | 179,544                                                                                                                                                                                                                                                                                                                                                                                                 | .0210          | 3.77       |                                                                                                                                          |
| * Library Operating                                                                                                                                                                                                                                                                                                                                            | 174,161                       | .5491                 | 95.63                                                                                                                                                                                                                                                                | 179,544                                                      | .5213        | 93.60                                                                                                                                                                                                                                                                                                                                                                                                                            | 179,544                                                                                                                                                                                                                                                                                                                                                                                                 | .5491          | 98.59      |                                                                                                                                          |
| * Library Debt                                                                                                                                                                                                                                                                                                                                                 | 174,161                       | .0000                 | .00                                                                                                                                                                                                                                                                  | 179,544                                                      | .0000        | .00                                                                                                                                                                                                                                                                                                                                                                                                                              | 179,544                                                                                                                                                                                                                                                                                                                                                                                                 | .0000          | .00        |                                                                                                                                          |
| PUBLIC SCHOOLS                                                                                                                                                                                                                                                                                                                                                 |                               |                       |                                                                                                                                                                                                                                                                      |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                          |
| By State Law                                                                                                                                                                                                                                                                                                                                                   | 199,883                       | 3.0730                | 614.24                                                                                                                                                                                                                                                               | 205,955                                                      | 2.9449       | 606.52                                                                                                                                                                                                                                                                                                                                                                                                                           | 205,955                                                                                                                                                                                                                                                                                                                                                                                                 | 3.0390         | 625.90     | 9/9 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406                                                                            |
| By Local Board                                                                                                                                                                                                                                                                                                                                                 | 199,883                       | 3.2480                | 649.22                                                                                                                                                                                                                                                               | 205,955                                                      | 3.1126       | 641.06                                                                                                                                                                                                                                                                                                                                                                                                                           | 205,955                                                                                                                                                                                                                                                                                                                                                                                                 | 3.2480         | 668.94     |                                                                                                                                          |
| MUNICIPALITY                                                                                                                                                                                                                                                                                                                                                   |                               |                       |                                                                                                                                                                                                                                                                      |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                          |
| Palm Beach Gardens Operating                                                                                                                                                                                                                                                                                                                                   | 174,161                       | 5.0537                | 880.16                                                                                                                                                                                                                                                               | 179,544                                                      | 4.7795       | 858.13                                                                                                                                                                                                                                                                                                                                                                                                                           | 179,544                                                                                                                                                                                                                                                                                                                                                                                                 | 5.0537         | 907.36     | 9/10 6:00 PM (561)799-4108<br>10500 N Mlty TrL P.B.GardensFL33410                                                                        |
| INDEPENDENT SPECIAL DISTRICTS                                                                                                                                                                                                                                                                                                                                  |                               |                       |                                                                                                                                                                                                                                                                      |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                          |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                     | 174,161                       | .1026                 | 17.87                                                                                                                                                                                                                                                                | 179,544                                                      | .0977        | 17.54                                                                                                                                                                                                                                                                                                                                                                                                                            | 179,544                                                                                                                                                                                                                                                                                                                                                                                                 | .1026          | 18.42      | 9/10 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406                                                                           |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                     | 174,161                       | .0948                 | 16.51                                                                                                                                                                                                                                                                | 179,544                                                      | .0906        | 16.27                                                                                                                                                                                                                                                                                                                                                                                                                            | 179,544                                                                                                                                                                                                                                                                                                                                                                                                 | .0948          | 17.02      |                                                                                                                                          |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                        | 174,161                       | .0327                 | 5.70                                                                                                                                                                                                                                                                 | 179,544                                                      | .0312        | 5.60                                                                                                                                                                                                                                                                                                                                                                                                                             | 179,544                                                                                                                                                                                                                                                                                                                                                                                                 | .0327          | 5.87       |                                                                                                                                          |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                  | 174,161                       | .0270                 | 4.70                                                                                                                                                                                                                                                                 | 179,544                                                      | .0257        | 4.61                                                                                                                                                                                                                                                                                                                                                                                                                             | 179,544                                                                                                                                                                                                                                                                                                                                                                                                 | .0270          | 4.85       |                                                                                                                                          |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                    | 174,161                       | .4908                 | 85.48                                                                                                                                                                                                                                                                | 179,544                                                      | .4642        | 83.34                                                                                                                                                                                                                                                                                                                                                                                                                            | 179,544                                                                                                                                                                                                                                                                                                                                                                                                 | .4908          | 88.12      | 9/10 5:05 PM (561) 627-3386<br>1912 NE Jen Bch Blvd Jen Bch 34957                                                                        |
| Health Care District                                                                                                                                                                                                                                                                                                                                           | 174,161                       | .6561                 | 114.27                                                                                                                                                                                                                                                               | 179,544                                                      | .6205        | 111.41                                                                                                                                                                                                                                                                                                                                                                                                                           | 179,544                                                                                                                                                                                                                                                                                                                                                                                                 | .6561          | 117.80     | 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 |
| Total Millage Rate & Tax Amount                                                                                                                                                                                                                                                                                                                                |                               | 17.8608               | 3,273.25                                                                                                                                                                                                                                                             |                                                              | 16.9770      | 3,208.11                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                         | 17.8148        | 3,364.59   | ** 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>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>This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments. |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                          |
| NON-AD VALOREM ASSESSMENT                                                                                                                                                                                                                                                                                                                                      |                               |                       |                                                                                                                                                                                                                                                                      |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                          |
| LEVYING AUTHORITY                                                                                                                                                                                                                                                                                                                                              |                               | PURPOSE OF ASSESSMENT |                                                                                                                                                                                                                                                                      | UNITS                                                        | RATE         | ASSESSMENT                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                         | CONTACT NUMBER |            |                                                                                                                                          |
| NPB CO. IMPROV DIST 11                                                                                                                                                                                                                                                                                                                                         |                               | MAINTENANCE           |                                                                                                                                                                                                                                                                      | 1                                                            | 676.60       | 676.60                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                         | (561) 624-7830 |            |                                                                                                                                          |
| SOLID WASTE AUTHORITY OF PBC                                                                                                                                                                                                                                                                                                                                   |                               | GARBAGE SERVICES      |                                                                                                                                                                                                                                                                      | 1                                                            | 122.00       | 122.00                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                         | (561) 697-2700 |            |                                                                                                                                          |
| Total Non-Ad Valorem Assessment                                                                                                                                                                                                                                                                                                                                |                               |                       |                                                                                                                                                                                                                                                                      |                                                              |              | 798.60                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                          |
| Your final tax bill may contain Non-Ad Valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.                                                          |                               |                       |                                                                                                                                                                                                                                                                      |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                          |
| NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)                                                                                                                                                         |                               |                       |                                                                                                                                                                                                                                                                      |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                          |
| Non-Ad Valorem Assessments: Non-Ad Valorem assessments are placed on this notice at the request of the respective local governing boards. Your Tax Collector will be including them in the November tax bill. For details on particular Non-Ad Valorem assessments, contact the levying authority shown in the Non-Ad Valorem Assessment section on this page. |                               |                       |                                                                                                                                                                                                                                                                      |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                         |                |            |                                                                                                                                          |