

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
450,000	444,518

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	175,613	180,355	50,722	51,411	124,891	128,944
County Debt	175,613	180,355	50,722	51,411	124,891	128,944
County Dependent Dists	175,613	180,355	50,722	51,411	124,891	128,944
Public Schools	175,613	180,355	25,000	25,000	150,613	155,355
Municipality Operating	175,613	180,355	50,722	51,411	124,891	128,944
Independent Special Dists	175,613	180,355	50,722	51,411	124,891	128,944

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	264,163

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



52-42-42-16-13-015-0040 52401 HOMESTEAD
 RUOPOLI LUCILLE D
 RUOPOLI LUCILLE D TR
 1504 MAHOGANY PL
 PALM BEACH GARDENS FL 33418-8082

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

Real Estate Parcel ID: 52-42-42-16-13-015-0040				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: PGA RESORT COMMUNITY PL OF HEATHER RUN LT 4 BLK 15										
	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	124,891	4.5000	562.01	128,944	4.2678	550.31	128,944	4.5000	580.25	
County Debt	124,891	.0330	4.12	128,944	.0210	2.71	128,944	.0210	2.71	
* Library Operating	124,891	.5491	68.58	128,944	.5213	67.22	128,944	.5491	70.80	
* Library Debt	124,891	.0000	.00	128,944	.0000	.00	128,944	.0000	.00	
PUBLIC SCHOOLS										9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By State Law	150,613	3.0730	462.83	155,355	2.9449	457.50	155,355	3.0390	472.12	
By Local Board	150,613	3.2480	489.19	155,355	3.1126	483.56	155,355	3.2480	504.59	
MUNICIPALITY										9/10 6:00 PM (561)799-4108 10500 N Mlty TrL P.B.GardensFL33410
Palm Beach Gardens Operating	124,891	5.0537	631.16	128,944	4.7795	616.29	128,944	5.0537	651.64	
INDEPENDENT SPECIAL DISTRICTS										9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Basin	124,891	.1026	12.81	128,944	.0977	12.60	128,944	.1026	13.23	
So. Fla. Water Mgmt. Dist.	124,891	.0948	11.84	128,944	.0906	11.68	128,944	.0948	12.22	
Everglades Construction	124,891	.0327	4.08	128,944	.0312	4.02	128,944	.0327	4.22	
FL Inland Navigation District	124,891	.0270	3.37	128,944	.0257	3.31	128,944	.0270	3.48	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	124,891	.4908	61.30	128,944	.4642	59.86	128,944	.4908	63.29	
Health Care District	124,891	.6561	81.94	128,944	.6205	80.01	128,944	.6561	84.60	
Total Millage Rate & Tax Amount		17.8608	2,393.23		16.9770	2,349.07		17.8148	2,463.15	** SEE BELOW FOR EXPLANATION
** EXPLANATION OF TAX NOTICE										
COLUMN 1 "YOUR PROPERTY TAXES LAST YEAR"			COLUMN 2 "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"				COLUMN 3 "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"			
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.			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.				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 SOLID WASTE AUTHORITY OF PBC		MAINTENANCE GARBAGE SERVICES		1	676.60	676.60		(561) 624-7830		
				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.										