

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 405,000            | 404,008            |

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          | 405,000        | 404,008   | 0          | 0         | 405,000       | 404,008   |
| County Debt               | 405,000        | 404,008   | 0          | 0         | 405,000       | 404,008   |
| County Dependent Dists    | 405,000        | 404,008   | 0          | 0         | 405,000       | 404,008   |
| Public Schools            | 405,000        | 404,008   | 0          | 0         | 405,000       | 404,008   |
| Municipality Operating    | 405,000        | 404,008   | 0          | 0         | 405,000       | 404,008   |
| Independent Special Dists | 405,000        | 404,008   | 0          | 0         | 405,000       | 404,008   |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 |
|-----------------------|------------|-------|
|                       |            |       |
|                       |            |       |
|                       |            |       |
|                       |            |       |
|                       |            |       |

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)

FALCONE DOUGLAS &  
FALCONE SHERI  
181 FISHERMANS WAY  
JUPITER FL 33477-5081

52-42-42-16-13-027-0013 52401



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |                                                                                                                                                                                                                                                                                 |              |                                                              |               |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |               |                |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------------------------------|---------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------|---------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 52-42-42-16-13-027-0013<br>Legal Description:<br>PGA RESORT COMMUNITY PL OF HEATHER RUN<br>NLY 4 FT OF LT 1 & LT 2 (LESS NLY 4 FT) BLK 27                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                 |              | <b>DO NOT PAY</b><br><br>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.                                     |               |                |                                                                                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  | <b>COLUMN 1</b>                                                                                                                                                                                                                                                                 |              | <b>COLUMN 2</b>                                              |               |              | <b>COLUMN 3</b>                                                                                                                                                                                                                                                                                                                                                                                                                             |               |                | See <a href="http://www.pbcpar.org">www.pbcpar.org</a> for public hearing updates                       |
| <b>Taxing Authority</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  | 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                                                                                                                                                                                                                                                                                                                                                                          |               |                | <b>A public hearing on the proposed taxes and budget will be held at the locations and dates below.</b> |
| *Dependent Special Districts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | Taxable Value                                                                                                                                                                                                                                                                   | Millage Rate | Tax Amount                                                   | Taxable Value | Millage Rate | Tax Amount                                                                                                                                                                                                                                                                                                                                                                                                                                  | Taxable Value | Millage Rate   |                                                                                                         |
| <b>COUNTY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |                                                                                                                                                                                                                                                                                 |              |                                                              |               |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |               |                |                                                                                                         |
| County Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  | 405,000                                                                                                                                                                                                                                                                         | 4.5000       | 1,822.50                                                     | 404,008       | 4.2678       | 1,724.23                                                                                                                                                                                                                                                                                                                                                                                                                                    | 404,008       | 4.5000         | 1,818.04                                                                                                |
| County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  | 405,000                                                                                                                                                                                                                                                                         | .0330        | 13.37                                                        | 404,008       | .0210        | 8.48                                                                                                                                                                                                                                                                                                                                                                                                                                        | 404,008       | .0210          | 8.48                                                                                                    |
| * Library Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  | 405,000                                                                                                                                                                                                                                                                         | .5491        | 222.39                                                       | 404,008       | .5213        | 210.61                                                                                                                                                                                                                                                                                                                                                                                                                                      | 404,008       | .5491          | 221.84                                                                                                  |
| * Library Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | 405,000                                                                                                                                                                                                                                                                         | .0000        | .00                                                          | 404,008       | .0000        | .00                                                                                                                                                                                                                                                                                                                                                                                                                                         | 404,008       | .0000          | .00                                                                                                     |
| <b>PUBLIC SCHOOLS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                                                                                                                                                                                                                                                                                 |              |                                                              |               |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |               |                |                                                                                                         |
| By State Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | 405,000                                                                                                                                                                                                                                                                         | 3.0730       | 1,244.57                                                     | 404,008       | 2.9449       | 1,189.76                                                                                                                                                                                                                                                                                                                                                                                                                                    | 404,008       | 3.0390         | 1,227.78                                                                                                |
| By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | 405,000                                                                                                                                                                                                                                                                         | 3.2480       | 1,315.44                                                     | 404,008       | 3.1126       | 1,257.52                                                                                                                                                                                                                                                                                                                                                                                                                                    | 404,008       | 3.2480         | 1,312.22                                                                                                |
| <b>MUNICIPALITY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |                                                                                                                                                                                                                                                                                 |              |                                                              |               |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |               |                |                                                                                                         |
| Palm Beach Gardens Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | 405,000                                                                                                                                                                                                                                                                         | 5.0537       | 2,046.75                                                     | 404,008       | 4.7795       | 1,930.96                                                                                                                                                                                                                                                                                                                                                                                                                                    | 404,008       | 5.0537         | 2,041.74                                                                                                |
| <b>INDEPENDENT SPECIAL DISTRICTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                 |              |                                                              |               |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |               |                |                                                                                                         |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  | 405,000                                                                                                                                                                                                                                                                         | .1026        | 41.55                                                        | 404,008       | .0977        | 39.47                                                                                                                                                                                                                                                                                                                                                                                                                                       | 404,008       | .1026          | 41.45                                                                                                   |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  | 405,000                                                                                                                                                                                                                                                                         | .0948        | 38.39                                                        | 404,008       | .0906        | 36.60                                                                                                                                                                                                                                                                                                                                                                                                                                       | 404,008       | .0948          | 38.30                                                                                                   |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  | 405,000                                                                                                                                                                                                                                                                         | .0327        | 13.24                                                        | 404,008       | .0312        | 12.61                                                                                                                                                                                                                                                                                                                                                                                                                                       | 404,008       | .0327          | 13.21                                                                                                   |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  | 405,000                                                                                                                                                                                                                                                                         | .0270        | 10.94                                                        | 404,008       | .0257        | 10.38                                                                                                                                                                                                                                                                                                                                                                                                                                       | 404,008       | .0270          | 10.91                                                                                                   |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  | 405,000                                                                                                                                                                                                                                                                         | .4908        | 198.77                                                       | 404,008       | .4642        | 187.54                                                                                                                                                                                                                                                                                                                                                                                                                                      | 404,008       | .4908          | 198.29                                                                                                  |
| Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  | 405,000                                                                                                                                                                                                                                                                         | .6561        | 265.72                                                       | 404,008       | .6205        | 250.69                                                                                                                                                                                                                                                                                                                                                                                                                                      | 404,008       | .6561          | 265.07                                                                                                  |
| <b>Total Millage Rate &amp; Tax Amount</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |                                                                                                                                                                                                                                                                                 | 17.8608      | 7,233.63                                                     |               | 16.9770      | 6,858.85                                                                                                                                                                                                                                                                                                                                                                                                                                    |               | 17.8148        | 7,197.33                                                                                                |
| <b>** EXPLANATION OF TAX NOTICE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |                                                                                                                                                                                                                                                                                 |              |                                                              |               |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |               |                |                                                                                                         |
| <b>COLUMN 1</b><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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  | <b>COLUMN 2</b><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. |              |                                                              |               |              | <b>COLUMN 3</b><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. |               |                |                                                                                                         |
| <b>NON-AD VALOREM ASSESSMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                 |              |                                                              |               |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |               |                |                                                                                                         |
| 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 |                                                                                                         |
| <b>Total Non-Ad Valorem Assessment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                 |              |                                                              |               |              | <b>798.60</b>                                                                                                                                                                                                                                                                                                                                                                                                                               |               |                |                                                                                                         |
| 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. |  |                                                                                                                                                                                                                                                                                 |              |                                                              |               |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |               |                |                                                                                                         |