

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
522,431	651,613

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	403,384	574,196	50,722	56,411	352,662	517,785
County Debt	403,384	574,196	50,722	56,411	352,662	517,785
County Dependent Dists	403,384	574,196	50,722	56,411	352,662	517,785
Public Schools	403,384	574,196	25,000	30,000	378,384	544,196
Municipality Operating	403,384	574,196	50,722	56,411	352,662	517,785
Independent Special Dists	403,384	574,196	50,722	56,411	352,662	517,785

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 Portability	All Taxing Authorities	77,417

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
Widower	All Taxing Authorities	5,000
Additional Homestead*	Non-School Taxing Authorities	26,411

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

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

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

FRUGE STEPHEN J JR
1074 SIENA OAKS CIR E
PALM BEACH GARDENS FL 33410-5135

52-43-42-07-28-000-0740 52401 HOMESTEAD



Real Estate Parcel ID: 52-43-42-07-28-000-0740				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: SIENA OAKS LT 74										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpar.org 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	352,662	4.5000	1,586.98	517,785	4.2678	2,209.80	517,785	4.5000	2,330.03	
County Debt	352,662	.0330	11.64	517,785	.0210	10.87	517,785	.0210	10.87	
* Library Operating	352,662	.5491	193.65	517,785	.5213	269.92	517,785	.5491	284.32	
* Library Debt	352,662	.0000	.00	517,785	.0000	.00	517,785	.0000	.00	
PUBLIC SCHOOLS										9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By State Law	378,384	3.0730	1,162.77	544,196	2.9449	1,602.60	544,196	3.0390	1,653.81	
By Local Board	378,384	3.2480	1,228.99	544,196	3.1126	1,693.86	544,196	3.2480	1,767.55	
MUNICIPALITY										9/10 6:00 PM (561)799-4108 10500 N Mlty TrL P.B.GardensFL33410
Palm Beach Gardens Operating	352,662	5.0537	1,782.25	517,785	4.7795	2,474.75	517,785	5.0537	2,616.73	
INDEPENDENT SPECIAL DISTRICTS										9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Basin	352,662	.1026	36.18	517,785	.0977	50.59	517,785	.1026	53.12	
So. Fla. Water Mgmt. Dist.	352,662	.0948	33.43	517,785	.0906	46.91	517,785	.0948	49.09	
Everglades Construction	352,662	.0327	11.53	517,785	.0312	16.15	517,785	.0327	16.93	
FL Inland Navigation District	352,662	.0270	9.52	517,785	.0257	13.31	517,785	.0270	13.98	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	352,662	.4908	173.09	517,785	.4642	240.36	517,785	.4908	254.13	
Health Care District	352,662	.6561	231.38	517,785	.6205	321.29	517,785	.6561	339.72	
Total Millage Rate & Tax Amount		17.8608	6,461.41		16.9770	8,950.41		17.8148	9,390.28	** 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			
SOLID WASTE AUTHORITY OF PBC	GARBAGE SERVICES			1	217.00	217.00	(561) 697-2700			
Total Non-Ad Valorem Assessment						217.00				
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.										