

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 1,649,600          | 1,490,000          |

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          | 999,618        | 1,026,608 | 50,722     | 51,411    | 948,896       | 975,197   |
| County Debt               | 999,618        | 1,026,608 | 50,722     | 51,411    | 948,896       | 975,197   |
| Public Schools            | 999,618        | 1,026,608 | 25,000     | 25,000    | 974,618       | 1,001,608 |
| Municipality Operating    | 999,618        | 1,026,608 | 50,722     | 51,411    | 948,896       | 975,197   |
| Municipality Debt         | 999,618        | 1,026,608 | 25,000     | 51,411    | 974,618       | 975,197   |
| Independent Special Dists | 999,618        | 1,026,608 | 50,722     | 51,411    | 948,896       | 975,197   |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 | 463,392 |
|                                                    |                        |         |
|                                                    |                        |         |
|                                                    |                        |         |
|                                                    |                        |         |

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       |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |
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|                       |                               |              |
|                       |                               |              |

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)

SHER MICHAEL B &  
SHER MERYL C  
5050 N OCEAN DR APT 803  
RIVERA BEACH FL 33404-2575

56-43-42-22-39-000-0803 56421 HOMESTEAD



|                                                                                                                                                                                                                                                                                                                                                                |                               |              |                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|--------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 56-43-42-22-39-000-0803                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                 | <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>OCEANS EDGE AT SINGER ISLAND CONDO<br>UNIT 803                                                                                                                                                                                                                                                                                           |                               |              |                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                | COLUMN 1                      |              |                                                                                                                                                                                                 | COLUMN 2                                                     |              |                                                                                                                                                                                                                                                                                                                                                       | COLUMN 3                                                                                                                                                                                                                                                                                                                                                                                                |              |            | See <a href="http://www.pbcpar.org">www.pbcpar.org</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                                                                                                                                                                                                                                                                                                                                               | 948,896                       | 4.5000       | 4,270.03                                                                                                                                                                                        | 975,197                                                      | 4.2678       | 4,161.95                                                                                                                                                                                                                                                                                                                                              | 975,197                                                                                                                                                                                                                                                                                                                                                                                                 | 4.5000       | 4,388.39   | 9/03 5:05 PM (561) 355-3996                                                                      |
| County Debt                                                                                                                                                                                                                                                                                                                                                    | 948,896                       | .0330        | 31.31                                                                                                                                                                                           | 975,197                                                      | .0210        | 20.48                                                                                                                                                                                                                                                                                                                                                 | 975,197                                                                                                                                                                                                                                                                                                                                                                                                 | .0210        | 20.48      | 301 N Olive Ave 6th Fl WPB 33401                                                                 |
| PUBLIC SCHOOLS                                                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| By State Law                                                                                                                                                                                                                                                                                                                                                   | 974,618                       | 3.0730       | 2,995.00                                                                                                                                                                                        | 1,001,608                                                    | 2.9449       | 2,949.64                                                                                                                                                                                                                                                                                                                                              | 1,001,608                                                                                                                                                                                                                                                                                                                                                                                               | 3.0390       | 3,043.89   | 9/9 5:05 PM (561) 434-8837                                                                       |
| By Local Board                                                                                                                                                                                                                                                                                                                                                 | 974,618                       | 3.2480       | 3,165.56                                                                                                                                                                                        | 1,001,608                                                    | 3.1126       | 3,117.61                                                                                                                                                                                                                                                                                                                                              | 1,001,608                                                                                                                                                                                                                                                                                                                                                                                               | 3.2480       | 3,253.22   | 3300 Forest Hill Blvd WPB 33406                                                                  |
| MUNICIPALITY                                                                                                                                                                                                                                                                                                                                                   |                               |              |                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| Riviera Beach Operating                                                                                                                                                                                                                                                                                                                                        | 948,896                       | 8.3500       | 7,923.28                                                                                                                                                                                        | 975,197                                                      | 8.0181       | 7,819.23                                                                                                                                                                                                                                                                                                                                              | 975,197                                                                                                                                                                                                                                                                                                                                                                                                 | 8.3500       | 8,142.89   | 9/08 6:00 PM (561)845-4040                                                                       |
| Riviera Beach Debt                                                                                                                                                                                                                                                                                                                                             | 974,618                       | .0000        | .00                                                                                                                                                                                             | 975,197                                                      | 1.0000       | 975.20                                                                                                                                                                                                                                                                                                                                                | 975,197                                                                                                                                                                                                                                                                                                                                                                                                 | 1.0000       | 975.20     | 190 East 13th St RivieraBch33404                                                                 |
| INDEPENDENT SPECIAL DISTRICTS                                                                                                                                                                                                                                                                                                                                  |                               |              |                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                     | 948,896                       | .1026        | 97.36                                                                                                                                                                                           | 975,197                                                      | .0977        | 95.28                                                                                                                                                                                                                                                                                                                                                 | 975,197                                                                                                                                                                                                                                                                                                                                                                                                 | .1026        | 100.06     | 9/10 5:15 PM (561) 686-8800                                                                      |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                     | 948,896                       | .0948        | 89.96                                                                                                                                                                                           | 975,197                                                      | .0906        | 88.35                                                                                                                                                                                                                                                                                                                                                 | 975,197                                                                                                                                                                                                                                                                                                                                                                                                 | .0948        | 92.45      | 3301 Gun Club Rd Bldg WPB 33406                                                                  |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                        | 948,896                       | .0327        | 31.03                                                                                                                                                                                           | 975,197                                                      | .0312        | 30.43                                                                                                                                                                                                                                                                                                                                                 | 975,197                                                                                                                                                                                                                                                                                                                                                                                                 | .0327        | 31.89      |                                                                                                  |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                  | 948,896                       | .0270        | 25.62                                                                                                                                                                                           | 975,197                                                      | .0257        | 25.06                                                                                                                                                                                                                                                                                                                                                 | 975,197                                                                                                                                                                                                                                                                                                                                                                                                 | .0270        | 26.33      | 9/10 5:05 PM (561) 627-3386                                                                      |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                    | 948,896                       | .4908        | 465.72                                                                                                                                                                                          | 975,197                                                      | .4642        | 452.69                                                                                                                                                                                                                                                                                                                                                | 975,197                                                                                                                                                                                                                                                                                                                                                                                                 | .4908        | 478.63     | 1912 NE Jen Bch Blvd Jen Bch 34957                                                               |
| Health Care District                                                                                                                                                                                                                                                                                                                                           | 948,896                       | .6561        | 622.57                                                                                                                                                                                          | 975,197                                                      | .6205        | 605.11                                                                                                                                                                                                                                                                                                                                                | 975,197                                                                                                                                                                                                                                                                                                                                                                                                 | .6561        | 639.83     | 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                                                              |
| Total Millage Rate & Tax Amount                                                                                                                                                                                                                                                                                                                                |                               | 20.6080      | 19,717.44                                                                                                                                                                                       |                                                              | 20.6943      | 20,341.03                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         | 21.5620      | 21,193.26  | ** SEE BELOW FOR EXPLANATION                                                                     |
| ** EXPLANATION OF TAX NOTICE                                                                                                                                                                                                                                                                                                                                   |                               |              |                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| COLUMN 1<br>"YOUR PROPERTY TAXES LAST YEAR"                                                                                                                                                                                                                                                                                                                    |                               |              | COLUMN 2<br>"YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"                                                                                                                               |                                                              |              | COLUMN 3<br>"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                                                            | 122.00       | 122.00                                                                                                                                                                                                                                                                                                                                                | (561) 697-2700                                                                                                                                                                                                                                                                                                                                                                                          |              |            |                                                                                                  |
| Total Non-Ad Valorem Assessment                                                                                                                                                                                                                                                                                                                                |                               |              |                                                                                                                                                                                                 |                                                              |              | 122.00                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| 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. |                               |              |                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |