

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
345,000	305,000

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	213,210	218,967	75,722	76,411	137,488	142,556
County Debt	213,210	218,967	75,722	76,411	137,488	142,556
Public Schools	213,210	218,967	25,000	25,000	188,210	193,967
Municipality Operating	213,210	218,967	100,722	101,411	112,488	117,556
Municipality Debt	213,210	218,967	25,000	101,411	188,210	117,556
Independent Special Dists	213,210	218,967	50,722	51,411	162,488	167,556

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	86,033

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
Senior - County	County Taxing Authority	25,000
Senior - Municipal	Municipal Taxing Authority	50,000

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

SMITH DAVID &
SMITH JUDITH L
1050 SUGAR SANDS BLVD APT 277
RIVERA BEACH FL 33404-3156
56-43-42-27-33-000-2770 56421 HOMESTEAD



Real Estate Parcel ID: 56-43-42-27-33-000-2770				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: SUGAR SANDS COND NO 18 UNIT 277										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpa.gov for public hearing updates
Taxing Authority	Your Property Taxes Last Year			Your Property Taxes This Year if no budget change is made			Your Property Taxes This Year if proposed budget change is made			A public hearing on the proposed taxes and budget will be held at the locations and dates below.
*Dependent Special Districts	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	
COUNTY										
County Operating	137,488	4.5000	618.70	142,556	4.2678	608.40	142,556	4.5000	641.50	9/03 5:05 PM (561) 355-3996
County Debt	137,488	.0330	4.54	142,556	.0210	2.99	142,556	.0210	2.99	301 N Olive Ave 6th Fl WPB 33401
PUBLIC SCHOOLS										
By State Law	188,210	3.0730	578.37	193,967	2.9449	571.21	193,967	3.0390	589.47	9/9 5:05 PM (561) 434-8837
By Local Board	188,210	3.2480	611.31	193,967	3.1126	603.74	193,967	3.2480	630.00	3300 Forest Hill Blvd WPB 33406
MUNICIPALITY										
Riviera Beach Operating	112,488	8.3500	939.27	117,556	8.0181	942.58	117,556	8.3500	981.59	9/08 6:00 PM (561)845-4040
Riviera Beach Debt	188,210	.0000	.00	117,556	1.0000	117.56	117,556	1.0000	117.56	190 East 13th St RivieraBch33404
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	162,488	.1026	16.67	167,556	.0977	16.37	167,556	.1026	17.19	9/10 5:15 PM (561) 686-8800
So. Fla. Water Mgmt. Dist.	162,488	.0948	15.40	167,556	.0906	15.18	167,556	.0948	15.88	3301 Gun Club Rd Bldg WPB 33406
Everglades Construction	162,488	.0327	5.31	167,556	.0312	5.23	167,556	.0327	5.48	
FL Inland Navigation District	162,488	.0270	4.39	167,556	.0257	4.31	167,556	.0270	4.52	9/10 5:05 PM (561) 627-3386
Children's Services Council	162,488	.4908	79.75	167,556	.4642	77.78	167,556	.4908	82.24	1912 NE Jen Bch Blvd Jen Bch 34957
Health Care District	162,488	.6561	106.61	167,556	.6205	103.97	167,556	.6561	109.93	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	2,980.32		20.6943	3,069.32		21.5620	3,198.35	** 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	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.										