

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
167,913	185,124

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	53,749	59,124	0	0	53,749	59,124
County Debt	53,749	59,124	0	0	53,749	59,124
County Dependent Dists	53,749	59,124	0	0	53,749	59,124
Public Schools	167,913	185,124	0	0	167,913	185,124
Municipality Operating	53,749	59,124	0	0	53,749	59,124
Independent Special Dists	53,749	59,124	0	0	53,749	59,124

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
Non-Homestead Assessment Cap - 10 percent	Non-School Taxing Authorities	126,000

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.pbcprao.gov



58-36-44-10-00-000-1090 58486
SOUTH BAY COMMERCIAL 7 LLC
LUCIA MILANI C/O
4612 S OCEAN BLVD
HIGHLAND BEACH FL 33487-5330

Real Estate Parcel ID: 58-36-44-10-00-000-1090				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: 10-44-36, NWLY 900 FT OF SELY 1630.97 FT OF SW 350 FT OF NE 1/4 LYG NE OF & ADJ TO SR 25 & 80 R/W DIKE & W OF & ADJ TO L-20 CNL R/W (LESS SLY 170.05 FT OF ELY)										
	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										
County Operating	53,749	4.5000	241.87	59,124	4.2678	252.33	59,124	4.5000	266.06	9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	53,749	.0330	1.77	59,124	.0210	1.24	59,124	.0210	1.24	
* Fire/Rescue	53,749	3.4581	185.87	59,124	3.2856	194.26	59,124	3.4581	204.46	
* Library Operating	53,749	.5491	29.51	59,124	.5213	30.82	59,124	.5491	32.46	
* Library Debt	53,749	.0000	.00	59,124	.0000	.00	59,124	.0000	.00	
PUBLIC SCHOOLS										
By State Law	167,913	3.0730	516.00	185,124	2.9449	545.17	185,124	3.0390	562.59	9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	167,913	3.2480	545.38	185,124	3.1126	576.22	185,124	3.2480	601.28	
MUNICIPALITY										
South Bay Operating	53,749	6.3089	339.10	59,124	5.8801	347.66	59,124	6.3089	373.01	9/08 6:00 PM (561)996-6751 335 SW 2nd Ave South Bay 33493
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	53,749	.1026	5.51	59,124	.0977	5.78	59,124	.1026	6.07	9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	53,749	.0948	5.10	59,124	.0906	5.36	59,124	.0948	5.60	
Everglades Construction	53,749	.0327	1.76	59,124	.0312	1.84	59,124	.0327	1.93	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
FL Inland Navigation District	53,749	.0270	1.45	59,124	.0257	1.52	59,124	.0270	1.60	
Children's Services Council	53,749	.4908	26.38	59,124	.4642	27.45	59,124	.4908	29.02	
Health Care District	53,749	.6561	35.26	59,124	.6205	36.69	59,124	.6561	38.79	
Total Millage Rate & Tax Amount		22.5741	1,934.96		21.3632	2,026.34		22.5281	2,124.11	** SEE BELOW FOR EXPLANATION
** EXPLANATION OF TAX NOTICE										
COLUMN 1 "YOUR PROPERTY TAXES LAST YEAR" 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.			COLUMN 2 "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED" 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.			COLUMN 3 "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED" 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			
SOUTH SHORE DRAIN DISTRICT UNIT I	NON-AD VALOREM ASSESSMENT			7	33.00	231.00	(561) 996-2940			
Total Non-Ad Valorem Assessment						231.00				
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.										