

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 3,982,966          | 4,653,018          |

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          | 784,905        | 806,097   | 50,722     | 51,411    | 734,183       | 754,686   |
| County Debt               | 784,905        | 806,097   | 50,722     | 51,411    | 734,183       | 754,686   |
| County Dependent Dists    | 784,905        | 806,097   | 50,722     | 51,411    | 734,183       | 754,686   |
| Public Schools            | 784,905        | 806,097   | 25,000     | 25,000    | 759,905       | 781,097   |
| Municipality Operating    | 784,905        | 806,097   | 50,722     | 51,411    | 734,183       | 754,686   |
| Independent Special Dists | 784,905        | 806,097   | 50,722     | 51,411    | 734,183       | 754,686   |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 | 3,846,921 |
|                                                    |                        |           |
|                                                    |                        |           |
|                                                    |                        |           |
|                                                    |                        |           |

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.pbcpao.gov](http://www.pbcpao.gov)

60-42-40-26-01-000-0322 60461 HOMESTEAD  
KOZELL THERESA A  
KOZELL THERESA A TR  
119 POINT CIR  
TEQUESTA FL 33469-1928



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                          |                                   |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                   |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
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| Real Estate Parcel ID: 60-42-40-26-01-000-0322                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                          |                                   |                                                                                                                                                                                                                                                                                 | <div style="text-align: center; font-size: 24pt; font-weight: bold;">DO NOT PAY</div> <div style="text-align: center;">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. |                                   |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| <b>Legal Description:</b><br>TEQUESTA TH PT OF LT 32 IN OR807P280,<br>LT 33 & TH PT OF LT 34 IN OR792P272                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                   |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                   |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>COLUMN 1</b>                          |                                   |                                                                                                                                                                                                                                                                                 | <b>COLUMN 2</b>                                                                                                                                 |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>COLUMN 3</b>                                                                                                                                                                                                                                                                                                                                                                                         |                                   |                                    | <b>See <a href="http://www.pbcpa.gov">www.pbcpa.gov</a> for public hearing updates</b><br><br><b>A public hearing on the proposed taxes and budget will be held at the locations and dates below.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |
| <b>Taxing Authority</b><br><br>*Dependent Special Districts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 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                                                                                                                                                                                                                                                                                                                                      |                                   |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Taxable Value                            | Millage Rate                      | Tax Amount                                                                                                                                                                                                                                                                      | Taxable Value                                                                                                                                   | Millage Rate                      | Tax Amount                                                                                                                                                                                                                                                                                                                                                                                                                                  | Taxable Value                                                                                                                                                                                                                                                                                                                                                                                           | Millage Rate                      | Tax Amount                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| <b>COUNTY</b><br>County Operating<br>County Debt<br>* Library Operating<br>* Library Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 734,183<br>734,183<br>734,183<br>734,183 | 4.5000<br>.0330<br>.5491<br>.0000 | 3,303.82<br>24.23<br>403.14<br>.00                                                                                                                                                                                                                                              | 754,686<br>754,686<br>754,686<br>754,686                                                                                                        | 4.2678<br>.0210<br>.5213<br>.0000 | 3,220.85<br>15.85<br>393.42<br>.00                                                                                                                                                                                                                                                                                                                                                                                                          | 754,686<br>754,686<br>754,686<br>754,686                                                                                                                                                                                                                                                                                                                                                                | 4.5000<br>.0210<br>.5491<br>.0000 | 3,396.09<br>15.85<br>414.40<br>.00 | <div style="text-align: center;">9/03 5:05 PM (561) 355-3996<br/>301 N Olive Ave 6th Fl WPB 33401</div><br><br><div style="text-align: center;">9/9 5:05 PM (561) 434-8837<br/>3300 Forest Hill Blvd WPB 33406</div><br><br><div style="text-align: center;">9/10 5:30 PM (561)768-0424<br/>345 Tequesta Drive Tequesta 33469</div><br><br><div style="text-align: center;">9/10 5:15 PM (561) 686-8800<br/>3301 Gun Club Rd Bldg WPB 33406</div><br><br><div style="text-align: center;">9/10 5:05 PM (561) 627-3386<br/>1912 NE Jen Bch Blvd Jen Bch 34957<br/>9/10 5:01 PM (561) 740-7000<br/>2300 High Ridge Rd ByntnBch FL33426<br/>9/16 5:15 PM (561) 659-1270<br/>1515 N Flagler Dr Ste 101 WPB 33401<br/>9/17 7:00 PM (561)746-2223<br/>400 N Delaware Blvd Jupiter 33458</div> |  |
| <b>PUBLIC SCHOOLS</b><br>By State Law<br>By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 759,905<br>759,905                       | 3.0730<br>3.2480                  | 2,335.19<br>2,468.17                                                                                                                                                                                                                                                            | 781,097<br>781,097                                                                                                                              | 2.9449<br>3.1126                  | 2,300.25<br>2,431.24                                                                                                                                                                                                                                                                                                                                                                                                                        | 781,097<br>781,097                                                                                                                                                                                                                                                                                                                                                                                      | 3.0390<br>3.2480                  | 2,373.75<br>2,537.00               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| <b>MUNICIPALITY</b><br>Tequesta Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 734,183                                  | 6.4595                            | 4,742.46                                                                                                                                                                                                                                                                        | 754,686                                                                                                                                         | 6.1150                            | 4,614.90                                                                                                                                                                                                                                                                                                                                                                                                                                    | 754,686                                                                                                                                                                                                                                                                                                                                                                                                 | 6.4595                            | 4,874.89                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| <b>INDEPENDENT SPECIAL DISTRICTS</b><br>So. Fla. Water Mgmt. Basin<br>So. Fla. Water Mgmt. Dist.<br>Everglades Construction<br>FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 734,183<br>734,183<br>734,183<br>734,183 | .1026<br>.0948<br>.0327<br>.0270  | 75.33<br>69.60<br>24.01<br>19.82                                                                                                                                                                                                                                                | 754,686<br>754,686<br>754,686<br>754,686                                                                                                        | .0977<br>.0906<br>.0312<br>.0257  | 73.73<br>68.37<br>23.55<br>19.40                                                                                                                                                                                                                                                                                                                                                                                                            | 754,686<br>754,686<br>754,686<br>754,686                                                                                                                                                                                                                                                                                                                                                                | .1026<br>.0948<br>.0327<br>.0270  | 77.43<br>71.54<br>24.68<br>20.38   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 734,183                                  | .4908                             | 360.34                                                                                                                                                                                                                                                                          | 754,686                                                                                                                                         | .4642                             | 350.33                                                                                                                                                                                                                                                                                                                                                                                                                                      | 754,686                                                                                                                                                                                                                                                                                                                                                                                                 | .4908                             | 370.40                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 734,183                                  | .6561                             | 481.70                                                                                                                                                                                                                                                                          | 754,686                                                                                                                                         | .6205                             | 468.28                                                                                                                                                                                                                                                                                                                                                                                                                                      | 754,686                                                                                                                                                                                                                                                                                                                                                                                                 | .6561                             | 495.15                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| Jupiter Inlet District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 734,183                                  | .0722                             | 53.01                                                                                                                                                                                                                                                                           | 754,686                                                                                                                                         | .0681                             | 51.39                                                                                                                                                                                                                                                                                                                                                                                                                                       | 754,686                                                                                                                                                                                                                                                                                                                                                                                                 | .0722                             | 54.49                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| <b>Total Millage Rate &amp; Tax Amount</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          | 19.3388                           | 14,360.82                                                                                                                                                                                                                                                                       |                                                                                                                                                 | 18.3806                           | 14,031.56                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                         | 19.2928                           | 14,726.05                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| <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                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         |                                   |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| SOLID WASTE AUTHORITY OF PBC<br>TEQUESTA REFUSE COLLECTION<br>TEQUESTA STORM WATER UTILITY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | GARBAGE SERVICES                         |                                   | 1                                                                                                                                                                                                                                                                               | 217.00                                                                                                                                          | 217.00                            | (561) 697-2700                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         |                                   |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | REFUSE & RECYCLING                       |                                   | 1                                                                                                                                                                                                                                                                               | 264.87                                                                                                                                          | 264.87                            | (561) 575-6207                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         |                                   |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | STORMWATER (STORMWATER RUNOFF)           |                                   | 1                                                                                                                                                                                                                                                                               | 198.74                                                                                                                                          | 198.74                            | (561) 575-6207                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         |                                   |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| <b>Total Non-Ad Valorem Assessment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                          |                                   |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 | 680.61                            |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                   |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| 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. |                                          |                                   |                                                                                                                                                                                                                                                                                 |                                                                                                                                                 |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                   |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |