

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 3,562,153          | 4,166,651          |

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          | 1,355,294      | 1,391,887 | 50,722     | 51,411    | 1,304,572     | 1,340,476 |
| County Debt               | 1,355,294      | 1,391,887 | 50,722     | 51,411    | 1,304,572     | 1,340,476 |
| County Dependent Dists    | 1,355,294      | 1,391,887 | 50,722     | 51,411    | 1,304,572     | 1,340,476 |
| Public Schools            | 1,355,294      | 1,391,887 | 25,000     | 25,000    | 1,330,294     | 1,366,887 |
| Municipality Operating    | 1,355,294      | 1,391,887 | 50,722     | 51,411    | 1,304,572     | 1,340,476 |
| Independent Special Dists | 1,355,294      | 1,391,887 | 50,722     | 51,411    | 1,304,572     | 1,340,476 |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 | 2,774,764 |
|                                                    |                        |           |
|                                                    |                        |           |
|                                                    |                        |           |

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

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

MURPHY MARTIN E JR &  
MURPHY ELENA P  
331 RIVER DR  
TEQUESTA FL 33469-1935

60-42-40-26-01-000-0840 60461 HOMESTEAD



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                |              |                                                                                                                                                                                                                                                                                 |                                                                                                  |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 60-42-40-26-01-000-0840                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                |              |                                                                                                                                                                                                                                                                                 | <div style="text-align: center;"> <b>DO NOT PAY</b><br/>         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>TEQUESTA LT 84                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                |              |                                                                                                                                                                                                                                                                                 |                                                                                                  |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | COLUMN 1                       |              |                                                                                                                                                                                                                                                                                 | COLUMN 2                                                                                         |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             | COLUMN 3                                                                                                                                                                                                                                                                                                                                                                                                |              |            | See <a href="http://www.pbcpa.gov">www.pbcpa.gov</a> for public hearing updates                                                                                                                                                                                                  |
| <b>Taxing Authority</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 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                                                                                                                                                                                                                                                                                                                                      |              |            | <b>A public hearing on the proposed taxes and budget will be held at the locations and dates below.</b>                                                                                                                                                                          |
| *Dependent Special Districts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Taxable Value                  | Millage Rate | Tax Amount                                                                                                                                                                                                                                                                      | Taxable Value                                                                                    | Millage Rate  | Tax Amount                                                                                                                                                                                                                                                                                                                                                                                                                                  | Taxable Value                                                                                                                                                                                                                                                                                                                                                                                           | Millage Rate | Tax Amount |                                                                                                                                                                                                                                                                                  |
| <b>COUNTY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                |              |                                                                                                                                                                                                                                                                                 |                                                                                                  |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                  |
| County Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1,304,572                      | 4.5000       | 5,870.57                                                                                                                                                                                                                                                                        | 1,340,476                                                                                        | 4.2678        | 5,720.88                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1,340,476                                                                                                                                                                                                                                                                                                                                                                                               | 4.5000       | 6,032.14   | 9/03 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401                                                                                                                                                                                                                  |
| County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1,304,572                      | .0330        | 43.05                                                                                                                                                                                                                                                                           | 1,340,476                                                                                        | .0210         | 28.15                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,340,476                                                                                                                                                                                                                                                                                                                                                                                               | .0210        | 28.15      |                                                                                                                                                                                                                                                                                  |
| * Library Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1,304,572                      | .5491        | 716.34                                                                                                                                                                                                                                                                          | 1,340,476                                                                                        | .5213         | 698.79                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1,340,476                                                                                                                                                                                                                                                                                                                                                                                               | .5491        | 736.06     |                                                                                                                                                                                                                                                                                  |
| * Library Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1,304,572                      | .0000        | .00                                                                                                                                                                                                                                                                             | 1,340,476                                                                                        | .0000         | .00                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1,340,476                                                                                                                                                                                                                                                                                                                                                                                               | .0000        | .00        |                                                                                                                                                                                                                                                                                  |
| <b>PUBLIC SCHOOLS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                |              |                                                                                                                                                                                                                                                                                 |                                                                                                  |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                  |
| By State Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 1,330,294                      | 3.0730       | 4,087.99                                                                                                                                                                                                                                                                        | 1,366,887                                                                                        | 2.9449        | 4,025.35                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1,366,887                                                                                                                                                                                                                                                                                                                                                                                               | 3.0390       | 4,153.97   | 9/9 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406                                                                                                                                                                                                                    |
| By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1,330,294                      | 3.2480       | 4,320.79                                                                                                                                                                                                                                                                        | 1,366,887                                                                                        | 3.1126        | 4,254.57                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1,366,887                                                                                                                                                                                                                                                                                                                                                                                               | 3.2480       | 4,439.65   |                                                                                                                                                                                                                                                                                  |
| <b>MUNICIPALITY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                |              |                                                                                                                                                                                                                                                                                 |                                                                                                  |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                  |
| Tequesta Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 1,304,572                      | 6.4595       | 8,426.88                                                                                                                                                                                                                                                                        | 1,340,476                                                                                        | 6.1150        | 8,197.01                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1,340,476                                                                                                                                                                                                                                                                                                                                                                                               | 6.4595       | 8,658.80   | 9/10 5:30 PM (561)768-0424<br>345 Tequesta Drive Tequesta 33469                                                                                                                                                                                                                  |
| <b>INDEPENDENT SPECIAL DISTRICTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                |              |                                                                                                                                                                                                                                                                                 |                                                                                                  |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                  |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,304,572                      | .1026        | 133.85                                                                                                                                                                                                                                                                          | 1,340,476                                                                                        | .0977         | 130.96                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1,340,476                                                                                                                                                                                                                                                                                                                                                                                               | .1026        | 137.53     | 9/10 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406                                                                                                                                                                                                                   |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,304,572                      | .0948        | 123.67                                                                                                                                                                                                                                                                          | 1,340,476                                                                                        | .0906         | 121.45                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1,340,476                                                                                                                                                                                                                                                                                                                                                                                               | .0948        | 127.08     |                                                                                                                                                                                                                                                                                  |
| Everglades District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1,304,572                      | .0327        | 42.66                                                                                                                                                                                                                                                                           | 1,340,476                                                                                        | .0312         | 41.82                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,340,476                                                                                                                                                                                                                                                                                                                                                                                               | .0327        | 43.83      | 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 |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1,304,572                      | .0270        | 35.22                                                                                                                                                                                                                                                                           | 1,340,476                                                                                        | .0257         | 34.45                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,340,476                                                                                                                                                                                                                                                                                                                                                                                               | .0270        | 36.19      |                                                                                                                                                                                                                                                                                  |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1,304,572                      | .4908        | 640.28                                                                                                                                                                                                                                                                          | 1,340,476                                                                                        | .4642         | 622.25                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1,340,476                                                                                                                                                                                                                                                                                                                                                                                               | .4908        | 657.91     |                                                                                                                                                                                                                                                                                  |
| Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1,304,572                      | .6561        | 855.93                                                                                                                                                                                                                                                                          | 1,340,476                                                                                        | .6205         | 831.77                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1,340,476                                                                                                                                                                                                                                                                                                                                                                                               | .6561        | 879.49     |                                                                                                                                                                                                                                                                                  |
| Jupiter Inlet District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1,304,572                      | .0722        | 94.19                                                                                                                                                                                                                                                                           | 1,340,476                                                                                        | .0681         | 91.29                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,340,476                                                                                                                                                                                                                                                                                                                                                                                               | .0722        | 96.78      |                                                                                                                                                                                                                                                                                  |
| <b>Total Millage Rate &amp; Tax Amount</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                | 19.3388      | 25,391.42                                                                                                                                                                                                                                                                       |                                                                                                  | 18.3806       | 24,798.74                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                         | 19.2928      | 26,027.58  | <b>** SEE BELOW FOR EXPLANATION</b>                                                                                                                                                                                                                                              |
| <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                                                                                                                                                                                                                                                                               | 305.78                                                                                           | 305.78        | (561) 575-6207                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                  |
| <b>Total Non-Ad Valorem Assessment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                |              |                                                                                                                                                                                                                                                                                 |                                                                                                  | <b>787.65</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                  |
| 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 |                                |              |                                                                                                                                                                                                                                                                                 |                                                                                                  |               |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                                                                                                  |