VALUE INFORMATION

MASSINELLO ELIZABETH D &
MASSINELLO DAVID M &
279 SANDPIPER AVE
ROYAL PALM BEACH FL 33411-2930

72-41-43-26-07-004-0260 72486 HOMESTEAD

Market Value	
Last Year (2025)	This Year (2026)
545,334	546,305

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	241,873	248,404	55,722	56,411	186,151	191,993
County Debt	241,873	248,404	55,722	56,411	186,151	191,993
County Dependent Dists	241,873	248,404	55,722	56,411	186,151	191,993
Public Schools	241,873	248,404	30,000	30,000	211,873	218,404
Municipality Operating	241,873	248,404	55,722	56,411	186,151	191,993
Independent Special Dists	241,873	248,404	55,722	56,411	186,151	191,993

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	297,901

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
Widow	All Taxing Authorities	5,000
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.pbcpao.gov

2026 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

Real Estate Parcel ID: 72-41-43-26-07-004-0260

Legal Description:
THE WILLOWS LT 26 BLK D

DO NOT PAY
THIS IS NOT A BILL

The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.

See www.pbcpao.gov for public hearing updates

Taxing Authority *Dependent Special Districts	COLUMN 1 Your Property Taxes Last Year			COLUMN 2 Your Property Taxes This Year if no budget change is made			COLUMN 3 Your Property Taxes This Year if proposed budget change is made			A public hearing on the proposed taxes and budget will be held at the locations and dates below.
	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	
COUNTY										
County Operating	186,151	4.5000	837.68	191,993	4.2678	819.39	191,993	4.5000	863.97	9/03 5:05 PM (561) 355-3996
County Debt	186,151	.0330	6.14	191,993	.0210	4.03	191,993	.0210	4.03	301 N Olive Ave 6th Fl WPB 33401
* Fire/Rescue	186,151	3.4581	643.73	191,993	3.2856	630.81	191,993	3.4581	663.93	
* Library Operating	186,151	.5491	102.22	191,993	.5213	100.09	191,993	.5491	105.42	
* Library Debt	186,151	.0000	.00	191,993	.0000	.00	191,993	.0000	.00	
PUBLIC SCHOOLS										
By State Law	211,873	3.0730	651.09	218,404	2.9449	643.18	218,404	3.0390	663.73	9/9 5:05 PM (561) 434-8837
By Local Board	211,873	3.2480	688.16	218,404	3.1126	679.80	218,404	3.2480	709.38	3300 Forest Hill Blvd WPB 33406
MUNICIPALITY										
Royal Palm Beach Operating	186,151	1.9200	357.41	191,993	1.8256	350.50	191,993	2.1500	412.78	9/10 6:30 PM (561)790-5112 1050 Royal PB Blv RPB 33411
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	186,151	.1026	19.10	191,993	.0977	18.76	191,993	.1026	19.70	9/10 5:15 PM (561) 686-8800
So. Fla. Water Mgmt. Dist.	186,151	.0948	17.65	191,993	.0906	17.39	191,993	.0948	18.20	3301 Gun Club Rd Bldg WPB 33406
Everglades Construction	186,151	.0327	6.09	191,993	.0312	5.99	191,993	.0327	6.28	
FL Inland Navigation District	186,151	.0270	5.03	191,993	.0257	4.93	191,993	.0270	5.18	9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957
Children's Services Council	186,151	.4908	91.36	191,993	.4642	89.12	191,993	.4908	94.23	9/10 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntnBch FL33426
Health Care District	186,151	.6561	122.13	191,993	.6205	119.13	191,993	.6561	125.97	9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Total Millage Rate & Tax Amount		18.1852	3,547.79		17.3087	3,483.12		18.3692	3,692.80	** SEE BELOW FOR EXPLANATION

**** EXPLANATION OF TAX NOTICE**

COLUMN 1
"YOUR PROPERTY TAXES LAST YEAR"

This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

COLUMN 2
"YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"

This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.

COLUMN 3
"YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"

This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

NON-AD VALOREM ASSESSMENT

LEVYING AUTHORITY	PURPOSE OF ASSESSMENT	UNITS	RATE	ASSESSMENT	CONTACT NUMBER
SOLID WASTE AUTHORITY OF PBC	GARBAGE SERVICES	1	217.00	217.00	(561) 697-2700
			Total Non-Ad Valorem Assessment	217.00	

Your final tax bill may contain Non-Ad Valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.

NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

Non-Ad Valorem Assessments: Non-Ad Valorem assessments are placed on this notice at the request of the respective local governing boards. Your Tax Collector will be including them in the November tax bill. For details on particular Non-Ad Valorem assessments, contact the levying authority shown in the Non-Ad Valorem Assessment section on this page.