VALUE INFORMATION

MARCUM JAMES E III &
MARCUM KATHERINE L
283 SANDPIPER AVE
ROYAL PALM BEACH FL 33411-2930

72-41-43-26-07-004-0280 72486 HOMESTEAD

Market Value	
Last Year (2025)	This Year (2026)
408,444	406,238

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	167,971	172,506	50,722	51,411	117,249	121,095
County Debt	167,971	172,506	50,722	51,411	117,249	121,095
County Dependent Dists	167,971	172,506	50,722	51,411	117,249	121,095
Public Schools	167,971	172,506	25,000	25,000	142,971	147,506
Municipality Operating	167,971	172,506	50,722	51,411	117,249	121,095
Independent Special Dists	167,971	172,506	50,722	51,411	117,249	121,095

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	233,732

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.pbcpao.gov

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

Real Estate Parcel ID: 72-41-43-26-07-004-0280

Legal Description:
THE WILLOWS LOT 28 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	117,249	4.5000	527.62	121,095	4.2678	516.81	121,095	4.5000	544.93	9/03 5:05 PM (561) 355-3996
County Debt	117,249	.0330	3.87	121,095	.0210	2.54	121,095	.0210	2.54	301 N Olive Ave 6th Fl WPB 33401
* Fire/Rescue	117,249	3.4581	405.46	121,095	3.2856	397.87	121,095	3.4581	418.76	
* Library Operating	117,249	.5491	64.38	121,095	.5213	63.13	121,095	.5491	66.49	
* Library Debt	117,249	.0000	.00	121,095	.0000	.00	121,095	.0000	.00	
PUBLIC SCHOOLS										
By State Law	142,971	3.0730	439.35	147,506	2.9449	434.39	147,506	3.0390	448.27	9/9 5:05 PM (561) 434-8837
By Local Board	142,971	3.2480	464.37	147,506	3.1126	459.13	147,506	3.2480	479.10	3300 Forest Hill Blvd WPB 33406
MUNICIPALITY										
Royal Palm Beach Operating	117,249	1.9200	225.12	121,095	1.8256	221.07	121,095	2.1500	260.35	9/10 6:30 PM (561)790-5112 1050 Royal PB Blv RPB 33411
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	117,249	.1026	12.03	121,095	.0977	11.83	121,095	.1026	12.42	9/10 5:15 PM (561) 686-8800
So. Fla. Water Mgmt. Dist.	117,249	.0948	11.12	121,095	.0906	10.97	121,095	.0948	11.48	3301 Gun Club Rd Bldg WPB 33406
Everglades Construction	117,249	.0327	3.83	121,095	.0312	3.78	121,095	.0327	3.96	
FL Inland Navigation District	117,249	.0270	3.17	121,095	.0257	3.11	121,095	.0270	3.27	9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957
Children's Services Council	117,249	.4908	57.55	121,095	.4642	56.21	121,095	.4908	59.43	9/10 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntnBch FL33426
Health Care District	117,249	.6561	76.93	121,095	.6205	75.14	121,095	.6561	79.45	9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Total Millage Rate & Tax Amount		18.1852	2,294.80		17.3087	2,255.98		18.3692	2,390.45	** 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.