VALUE INFORMATION

SPINA CHRISTOPHER R
351 SANDPIPER AVE
ROYAL PALM BEACH FL 33411-2939

72-41-43-26-09-004-0200 72486 HOMESTEAD

Market Value	
Last Year (2025)	This Year (2026)
486,233	487,245

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	486,233	487,245	50,722	51,411	435,511	435,834
County Debt	486,233	487,245	50,722	51,411	435,511	435,834
County Dependent Dists	486,233	487,245	50,722	51,411	435,511	435,834
Public Schools	486,233	487,245	25,000	25,000	461,233	462,245
Municipality Operating	486,233	487,245	50,722	51,411	435,511	435,834
Independent Special Dists	486,233	487,245	50,722	51,411	435,511	435,834

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

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: 72-41-43-26-09-004-0200

Legal Description:
WILLOWS 2ND ADD LT 20 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	435,511	4.5000	1,959.80	435,834	4.2678	1,860.05	435,834	4.5000	1,961.25	9/03 5:05 PM (561) 355-3996
County Debt	435,511	.0330	14.37	435,834	.0210	9.15	435,834	.0210	9.15	301 N Olive Ave 6th Fl WPB 33401
* Fire/Rescue	435,511	3.4581	1,506.04	435,834	3.2856	1,431.98	435,834	3.4581	1,507.16	
* Library Operating	435,511	.5491	239.14	435,834	.5213	227.20	435,834	.5491	239.32	
* Library Debt	435,511	.0000	.00	435,834	.0000	.00	435,834	.0000	.00	
PUBLIC SCHOOLS										
By State Law	461,233	3.0730	1,417.37	462,245	2.9449	1,361.27	462,245	3.0390	1,404.76	9/9 5:05 PM (561) 434-8837
By Local Board	461,233	3.2480	1,498.08	462,245	3.1126	1,438.78	462,245	3.2480	1,501.37	3300 Forest Hill Blvd WPB 33406
MUNICIPALITY										
Royal Palm Beach Operating	435,511	1.9200	836.18	435,834	1.8256	795.66	435,834	2.1500	937.04	9/10 6:30 PM (561)790-5112 1050 Royal PB Blv RPB 33411
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	435,511	.1026	44.68	435,834	.0977	42.58	435,834	.1026	44.72	9/10 5:15 PM (561) 686-8800
So. Fla. Water Mgmt. Dist.	435,511	.0948	41.29	435,834	.0906	39.49	435,834	.0948	41.32	3301 Gun Club Rd Bldg WPB 33406
Everglades Construction	435,511	.0327	14.24	435,834	.0312	13.60	435,834	.0327	14.25	
FL Inland Navigation District	435,511	.0270	11.76	435,834	.0257	11.20	435,834	.0270	11.77	9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957
Children's Services Council	435,511	.4908	213.75	435,834	.4642	202.31	435,834	.4908	213.91	9/10 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntnBch FL33426
Health Care District	435,511	.6561	285.74	435,834	.6205	270.43	435,834	.6561	285.95	9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Total Millage Rate & Tax Amount		18.1852	8,082.44		17.3087	7,703.70		18.3692	8,171.97	** 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.