

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 1,276,237          | 1,452,605          |

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          | 735,999        | 755,871   | 50,722     | 51,411    | 685,277       | 704,460   |
| County Debt               | 735,999        | 755,871   | 50,722     | 51,411    | 685,277       | 704,460   |
| Public Schools            | 735,999        | 755,871   | 25,000     | 25,000    | 710,999       | 730,871   |
| Municipality Operating    | 735,999        | 755,871   | 50,722     | 51,411    | 685,277       | 704,460   |
| Municipality Debt         | 735,999        | 755,871   | 50,722     | 51,411    | 685,277       | 704,460   |
| Independent Special Dists | 735,999        | 755,871   | 50,722     | 51,411    | 685,277       | 704,460   |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 | 696,734 |
|                                                    |                        |         |
|                                                    |                        |         |
|                                                    |                        |         |
|                                                    |                        |         |

Properties can receive an assessment reduction for a number of reasons including the Save our Homes Benefit and the 10 % non-homestead property limitation.

| Exemptions Applied    | Applies To                    | Exempt Value |
|-----------------------|-------------------------------|--------------|
| Homestead             | All Taxing Authorities        | 25,000       |
| Additional Homestead* | Non-School Taxing Authorities | 26,411       |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |
|                       |                               |              |
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|                       |                               |              |
|                       |                               |              |

Any exemption that impacts your property is listed in this section along with its corresponding exempt value. Specific dollar or percentage reductions in assessed value may be applicable to a property based upon certain qualifications of the property or property owner. In some cases, an exemption's value may vary depending on the taxing authority. The tax impact of an exempt value may also vary for the same taxing authority, depending on the levy (i.e. operating millage vs debt service millage).

\* Due to the passage of Amendment 5 in 2024, the amount of the additional homestead exemption will increase with the rate of inflation.

Visit the Palm Beach County Property Appraiser's website for more information: [www.pbcapao.gov](http://www.pbcapao.gov)

BERMAN ERNEST &  
BERMAN ELLEN  
8520 EGRET LAKES LN  
WEST PALM BEACH FL 33412-1525

7441-42-24-01-001-0280 74402 HOMESTEAD



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |                                                                                                                                                                                                 |              |                                                              |               |                   |                                                                                                                                                                                                                                                                                                                                                                                                         |                       |              |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------------------------------|---------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--------------|---------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 74-41-42-24-01-001-0280<br>Legal Description:<br>IBIS GOLF & COUNTRY CLUB PL 2 LT 28 BLK A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |                                                                                                                                                                                                 |              | <b>DO NOT PAY</b><br>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. |                       |              |                                                                                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  | <b>COLUMN 1</b>                                                                                                                                                                                 |              | <b>COLUMN 2</b>                                              |               |                   | <b>COLUMN 3</b>                                                                                                                                                                                                                                                                                                                                                                                         |                       |              | See <a href="http://www.pbcpar.org">www.pbcpar.org</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 |                                                                                                         |
| <b>COUNTY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |                                                                                                                                                                                                 |              |                                                              |               |                   |                                                                                                                                                                                                                                                                                                                                                                                                         |                       |              |                                                                                                         |
| County Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  | 685,277                                                                                                                                                                                         | 4.5000       | 3,083.75                                                     | 704,460       | 4.2678            | 3,006.49                                                                                                                                                                                                                                                                                                                                                                                                | 704,460               | 4.5000       | 3,170.07                                                                                                |
| County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  | 685,277                                                                                                                                                                                         | .0330        | 22.61                                                        | 704,460       | .0210             | 14.79                                                                                                                                                                                                                                                                                                                                                                                                   | 704,460               | .0210        | 14.79                                                                                                   |
| <b>PUBLIC SCHOOLS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                                                                                                                                                                                                 |              |                                                              |               |                   |                                                                                                                                                                                                                                                                                                                                                                                                         |                       |              |                                                                                                         |
| By State Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | 710,999                                                                                                                                                                                         | 3.0730       | 2,184.90                                                     | 730,871       | 2.9449            | 2,152.34                                                                                                                                                                                                                                                                                                                                                                                                | 730,871               | 3.0390       | 2,221.12                                                                                                |
| By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | 710,999                                                                                                                                                                                         | 3.2480       | 2,309.32                                                     | 730,871       | 3.1126            | 2,274.91                                                                                                                                                                                                                                                                                                                                                                                                | 730,871               | 3.2480       | 2,373.87                                                                                                |
| <b>MUNICIPALITY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |                                                                                                                                                                                                 |              |                                                              |               |                   |                                                                                                                                                                                                                                                                                                                                                                                                         |                       |              |                                                                                                         |
| West Palm Beach Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | 685,277                                                                                                                                                                                         | 8.1308       | 5,571.85                                                     | 704,460       | 7.6915            | 5,418.35                                                                                                                                                                                                                                                                                                                                                                                                | 704,460               | 8.1308       | 5,727.82                                                                                                |
| West Palm Beach Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  | 685,277                                                                                                                                                                                         | .0580        | 39.75                                                        | 704,460       | .0533             | 37.55                                                                                                                                                                                                                                                                                                                                                                                                   | 704,460               | .0533        | 37.55                                                                                                   |
| <b>INDEPENDENT SPECIAL DISTRICTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                 |              |                                                              |               |                   |                                                                                                                                                                                                                                                                                                                                                                                                         |                       |              |                                                                                                         |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  | 685,277                                                                                                                                                                                         | .1026        | 70.31                                                        | 704,460       | .0977             | 68.83                                                                                                                                                                                                                                                                                                                                                                                                   | 704,460               | .1026        | 72.28                                                                                                   |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  | 685,277                                                                                                                                                                                         | .0948        | 64.96                                                        | 704,460       | .0906             | 63.82                                                                                                                                                                                                                                                                                                                                                                                                   | 704,460               | .0948        | 66.78                                                                                                   |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  | 685,277                                                                                                                                                                                         | .0327        | 22.41                                                        | 704,460       | .0312             | 21.98                                                                                                                                                                                                                                                                                                                                                                                                   | 704,460               | .0327        | 23.04                                                                                                   |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  | 685,277                                                                                                                                                                                         | .0270        | 18.50                                                        | 704,460       | .0257             | 18.10                                                                                                                                                                                                                                                                                                                                                                                                   | 704,460               | .0270        | 19.02                                                                                                   |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  | 685,277                                                                                                                                                                                         | .4908        | 336.33                                                       | 704,460       | .4642             | 327.01                                                                                                                                                                                                                                                                                                                                                                                                  | 704,460               | .4908        | 345.75                                                                                                  |
| Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  | 685,277                                                                                                                                                                                         | .6561        | 449.61                                                       | 704,460       | .6205             | 437.12                                                                                                                                                                                                                                                                                                                                                                                                  | 704,460               | .6561        | 462.20                                                                                                  |
| <b>Total Millage Rate &amp; Tax Amount</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |                                                                                                                                                                                                 | 20.4468      | 14,174.30                                                    |               | 19.4210           | 13,841.29                                                                                                                                                                                                                                                                                                                                                                                               |                       | 20.3961      | 14,534.29                                                                                               |
| <b>** EXPLANATION OF TAX NOTICE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |                                                                                                                                                                                                 |              |                                                              |               |                   |                                                                                                                                                                                                                                                                                                                                                                                                         |                       |              |                                                                                                         |
| <b>COLUMN 1</b><br>"YOUR PROPERTY TAXES LAST YEAR"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  | <b>COLUMN 2</b><br>"YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"                                                                                                                        |              |                                                              |               |                   | <b>COLUMN 3</b><br>"YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"                                                                                                                                                                                                                                                                                                                          |                       |              |                                                                                                         |
| 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  | 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. |              |                                                              |               |                   | 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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                 |              |                                                              |               |                   |                                                                                                                                                                                                                                                                                                                                                                                                         |                       |              |                                                                                                         |
| <b>LEVYING AUTHORITY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  | <b>PURPOSE OF ASSESSMENT</b>                                                                                                                                                                    |              | <b>UNITS</b>                                                 | <b>RATE</b>   | <b>ASSESSMENT</b> |                                                                                                                                                                                                                                                                                                                                                                                                         | <b>CONTACT NUMBER</b> |              |                                                                                                         |
| NPB CO. IMPROV DIST 18                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  | MAINTENANCE                                                                                                                                                                                     |              | 1                                                            | 1,053.62      | 1,053.62          |                                                                                                                                                                                                                                                                                                                                                                                                         | (561) 624-7830        |              |                                                                                                         |
| CITY OF WEST PALM BEACH                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  | FIRE SERVICE                                                                                                                                                                                    |              | 1                                                            | 100.00        | 100.00            |                                                                                                                                                                                                                                                                                                                                                                                                         | (561) 822-1310        |              |                                                                                                         |
| SOLID WASTE AUTHORITY OF PBC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | GARBAGE SERVICES                                                                                                                                                                                |              | 1                                                            | 217.00        | 217.00            |                                                                                                                                                                                                                                                                                                                                                                                                         | (561) 697-2700        |              |                                                                                                         |
| <b>Total Non-Ad Valorem Assessment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                 |              |                                                              |               | <b>1,370.62</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 levying authority shown in the Non-Ad Valorem Assessment section on this page. |  |                                                                                                                                                                                                 |              |                                                              |               |                   |                                                                                                                                                                                                                                                                                                                                                                                                         |                       |              |                                                                                                         |