

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 696,134            | 712,306            |

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          | 227,596        | 233,741   | 50,722     | 51,411    | 176,874       | 182,330   |
| County Debt               | 227,596        | 233,741   | 50,722     | 51,411    | 176,874       | 182,330   |
| Public Schools            | 227,596        | 233,741   | 25,000     | 25,000    | 202,596       | 208,741   |
| Municipality Operating    | 227,596        | 233,741   | 50,722     | 51,411    | 176,874       | 182,330   |
| Municipality Debt         | 227,596        | 233,741   | 50,722     | 51,411    | 176,874       | 182,330   |
| Independent Special Dists | 227,596        | 233,741   | 50,722     | 51,411    | 176,874       | 182,330   |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 | 478,565 |
|                                                    |                        |         |
|                                                    |                        |         |
|                                                    |                        |         |

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

7441-42-24-12-000-0080 74402 HOMESTEAD  
 GILFAND DAVID S &  
 GILFAND JEANETTE M  
 8433 LEGEND CLUB DR  
 WEST PALM BEACH FL 33412-1530



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |                                                                                                                                                                                                 |              |                                                              |               |              |                                                                                                                                                                                                                                                                                                                                                                                                         |                |              |                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------------------------------|---------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------|--------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 74-41-42-2-000-0080<br>Legal Description:<br>IBIS GOLF & COUNTRY CLUB PL 11LT 8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                 |              | <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. |                |              |                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  | COLUMN 1                                                                                                                                                                                        |              | COLUMN 2                                                     |               |              | COLUMN 3                                                                                                                                                                                                                                                                                                                                                                                                |                |              | See <a href="http://www.pbcpar.org">www.pbcpar.org</a> for public hearing updates                |
| Taxing Authority                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  | 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                                                                                                                                                                                                                                                                                                                                      |                |              | A public hearing on the proposed taxes and budget will be held at the locations and dates below. |
| *Dependent Special Districts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | Taxable Value                                                                                                                                                                                   | Millage Rate | Tax Amount                                                   | Taxable Value | Millage Rate | Tax Amount                                                                                                                                                                                                                                                                                                                                                                                              | Taxable Value  | Millage Rate | Tax Amount                                                                                       |
| COUNTY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                 |              |                                                              |               |              |                                                                                                                                                                                                                                                                                                                                                                                                         |                |              |                                                                                                  |
| County Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  | 176,874                                                                                                                                                                                         | 4.5000       | 795.93                                                       | 182,330       | 4.2678       | 778.15                                                                                                                                                                                                                                                                                                                                                                                                  | 182,330        | 4.5000       | 820.49                                                                                           |
| County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  | 176,874                                                                                                                                                                                         | .0330        | 5.84                                                         | 182,330       | .0210        | 3.83                                                                                                                                                                                                                                                                                                                                                                                                    | 182,330        | .0210        | 3.83                                                                                             |
| PUBLIC SCHOOLS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |                                                                                                                                                                                                 |              |                                                              |               |              |                                                                                                                                                                                                                                                                                                                                                                                                         |                |              |                                                                                                  |
| By State Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | 202,596                                                                                                                                                                                         | 3.0730       | 622.58                                                       | 208,741       | 2.9449       | 614.72                                                                                                                                                                                                                                                                                                                                                                                                  | 208,741        | 3.0390       | 634.36                                                                                           |
| By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | 202,596                                                                                                                                                                                         | 3.2480       | 658.03                                                       | 208,741       | 3.1126       | 649.73                                                                                                                                                                                                                                                                                                                                                                                                  | 208,741        | 3.2480       | 677.99                                                                                           |
| MUNICIPALITY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |                                                                                                                                                                                                 |              |                                                              |               |              |                                                                                                                                                                                                                                                                                                                                                                                                         |                |              |                                                                                                  |
| West Palm Beach Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | 176,874                                                                                                                                                                                         | 8.1308       | 1,438.13                                                     | 182,330       | 7.6915       | 1,402.39                                                                                                                                                                                                                                                                                                                                                                                                | 182,330        | 8.1308       | 1,482.49                                                                                         |
| West Palm Beach Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  | 176,874                                                                                                                                                                                         | .0580        | 10.26                                                        | 182,330       | .0533        | 9.72                                                                                                                                                                                                                                                                                                                                                                                                    | 182,330        | .0533        | 9.72                                                                                             |
| INDEPENDENT SPECIAL DISTRICTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |                                                                                                                                                                                                 |              |                                                              |               |              |                                                                                                                                                                                                                                                                                                                                                                                                         |                |              |                                                                                                  |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  | 176,874                                                                                                                                                                                         | .1026        | 18.15                                                        | 182,330       | .0977        | 17.81                                                                                                                                                                                                                                                                                                                                                                                                   | 182,330        | .1026        | 18.71                                                                                            |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  | 176,874                                                                                                                                                                                         | .0948        | 16.77                                                        | 182,330       | .0906        | 16.52                                                                                                                                                                                                                                                                                                                                                                                                   | 182,330        | .0948        | 17.28                                                                                            |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  | 176,874                                                                                                                                                                                         | .0327        | 5.78                                                         | 182,330       | .0312        | 5.69                                                                                                                                                                                                                                                                                                                                                                                                    | 182,330        | .0327        | 5.96                                                                                             |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  | 176,874                                                                                                                                                                                         | .0270        | 4.78                                                         | 182,330       | .0257        | 4.69                                                                                                                                                                                                                                                                                                                                                                                                    | 182,330        | .0270        | 4.92                                                                                             |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  | 176,874                                                                                                                                                                                         | .4908        | 86.81                                                        | 182,330       | .4642        | 84.64                                                                                                                                                                                                                                                                                                                                                                                                   | 182,330        | .4908        | 89.49                                                                                            |
| Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  | 176,874                                                                                                                                                                                         | .6561        | 116.05                                                       | 182,330       | .6205        | 113.14                                                                                                                                                                                                                                                                                                                                                                                                  | 182,330        | .6561        | 119.63                                                                                           |
| Total Millage Rate & Tax Amount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |                                                                                                                                                                                                 | 20.4468      | 3,779.11                                                     |               | 19.4210      | 3,701.03                                                                                                                                                                                                                                                                                                                                                                                                |                | 20.3961      | 3,884.87                                                                                         |
| ** SEE BELOW FOR EXPLANATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |                                                                                                                                                                                                 |              |                                                              |               |              |                                                                                                                                                                                                                                                                                                                                                                                                         |                |              |                                                                                                  |
| ** EXPLANATION OF TAX NOTICE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |                                                                                                                                                                                                 |              |                                                              |               |              |                                                                                                                                                                                                                                                                                                                                                                                                         |                |              |                                                                                                  |
| COLUMN 1<br>"YOUR PROPERTY TAXES LAST YEAR"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  | COLUMN 2<br>"YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"                                                                                                                               |              |                                                              |               |              | COLUMN 3<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.                                                   |                |              |                                                                                                  |
| NON-AD VALOREM ASSESSMENT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |                                                                                                                                                                                                 |              |                                                              |               |              |                                                                                                                                                                                                                                                                                                                                                                                                         |                |              |                                                                                                  |
| LEVYING AUTHORITY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  | PURPOSE OF ASSESSMENT                                                                                                                                                                           |              | UNITS                                                        | RATE          | ASSESSMENT   |                                                                                                                                                                                                                                                                                                                                                                                                         | CONTACT NUMBER |              |                                                                                                  |
| 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 |              |                                                                                                  |
| Total Non-Ad Valorem Assessment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |                                                                                                                                                                                                 |              |                                                              |               | 1,370.62     |                                                                                                                                                                                                                                                                                                                                                                                                         |                |              |                                                                                                  |
| 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. |  |                                                                                                                                                                                                 |              |                                                              |               |              |                                                                                                                                                                                                                                                                                                                                                                                                         |                |              |                                                                                                  |