

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
663,572	691,644

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	385,753	396,168	50,722	51,411	335,031	344,757
County Debt	385,753	396,168	50,722	51,411	335,031	344,757
Public Schools	385,753	396,168	25,000	25,000	360,753	371,168
Municipality Operating	385,753	396,168	50,722	51,411	335,031	344,757
Municipality Debt	385,753	396,168	50,722	51,411	335,031	344,757
Independent Special Dists	385,753	396,168	50,722	51,411	335,031	344,757

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	295,476

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

SPITZER HOWARD L &
SPITZER REBECCA F
7935 VIA VILLAGIO
WEST PALM BEACH FL 33412-3134

7441-42-24-16-000-0010 74402 HOMESTEAD



Real Estate Parcel ID: 74-41-42-24-16-000-0010 Legal Description: IBIS GOLF & COUNTRY CLUB PL 24LT 1				DO NOT PAY THIS IS NOT A BILL			The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.			
		COLUMN 1		COLUMN 2			COLUMN 3			See www.pbcpa.gov for public hearing updates
Taxing Authority		Your Property Taxes Last Year		Your Property Taxes This Year if no budget change is made			Your Property Taxes This Year if proposed budget change is made			A public hearing on the proposed taxes and budget will be held at the locations and dates below.
*Dependent Special Districts		Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	
COUNTY										
County Operating		335,031	4.5000	1,507.64	344,757	4.2678	1,471.35	344,757	4.5000	1,551.41
County Debt		335,031	.0330	11.06	344,757	.0210	7.24	344,757	.0210	7.24
PUBLIC SCHOOLS										
By State Law		360,753	3.0730	1,108.59	371,168	2.9449	1,093.05	371,168	3.0390	1,127.98
By Local Board		360,753	3.2480	1,171.73	371,168	3.1126	1,155.30	371,168	3.2480	1,205.55
MUNICIPALITY										
West Palm Beach Operating		335,031	8.1308	2,724.07	344,757	7.6915	2,651.70	344,757	8.1308	2,803.15
West Palm Beach Debt		335,031	.0580	19.43	344,757	.0533	18.38	344,757	.0533	18.38
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin		335,031	.1026	34.37	344,757	.0977	33.68	344,757	.1026	35.37
So. Fla. Water Mgmt. Dist.		335,031	.0948	31.76	344,757	.0906	31.23	344,757	.0948	32.68
Everglades Construction		335,031	.0327	10.96	344,757	.0312	10.76	344,757	.0327	11.27
FL Inland Navigation District		335,031	.0270	9.05	344,757	.0257	8.86	344,757	.0270	9.31
Children's Services Council		335,031	.4908	164.43	344,757	.4642	160.04	344,757	.4908	169.21
Health Care District		335,031	.6561	219.81	344,757	.6205	213.92	344,757	.6561	226.20
Total Millage Rate & Tax Amount			20.4468	7,012.90		19.4210	6,855.51		20.3961	7,197.75
** SEE BELOW FOR EXPLANATION										
** EXPLANATION OF TAX NOTICE										
COLUMN 1 "YOUR PROPERTY TAXES LAST YEAR"		COLUMN 2 "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"					COLUMN 3 "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. NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.) Non-Ad Valorem Assessments: Non-Ad Valorem assessments are placed on this notice at the request of the respective local governing boards. Your Tax Collector will be including them in the November tax bill. For details on particular Non-Ad Valorem assessments, contact the levying authority shown in the Non-Ad Valorem Assessment section on this page.										