

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
1,101,737	1,033,030

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	604,908	621,241	50,722	51,411	554,186	569,830
County Debt	604,908	621,241	50,722	51,411	554,186	569,830
Public Schools	604,908	621,241	25,000	25,000	579,908	596,241
Municipality Operating	604,908	621,241	50,722	51,411	554,186	569,830
Municipality Debt	604,908	621,241	50,722	51,411	554,186	569,830
Independent Special Dists	604,908	621,241	50,722	51,411	554,186	569,830

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	411,789

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

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

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

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

Visit the Palm Beach County Property Appraiser's website for more information: www.pbcpao.gov

7441-42-25-08-000-0110 74402 HOMESTEAD
 LESSER NORMAN &
 LESSER SUSAN
 10224 SAND CAY LN
 WEST PALM BEACH FL 33412-3009



Real Estate Parcel ID: 74-41-42-25-08-000-0110 Legal Description: IBIS GOLF & COUNTRY CLUB PL 25 LT 11				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.pbcpar.org 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		554,186	4.5000	2,493.84	569,830	4.2678	2,431.92	569,830	4.5000	2,564.24
County Debt		554,186	.0330	18.29	569,830	.0210	11.97	569,830	.0210	11.97
PUBLIC SCHOOLS										
By State Law		579,908	3.0730	1,782.06	596,241	2.9449	1,755.87	596,241	3.0390	1,811.98
By Local Board		579,908	3.2480	1,883.54	596,241	3.1126	1,855.86	596,241	3.2480	1,936.59
MUNICIPALITY										
West Palm Beach Operating		554,186	8.1308	4,505.98	569,830	7.6915	4,382.85	569,830	8.1308	4,633.17
West Palm Beach Debt		554,186	.0580	32.14	569,830	.0533	30.37	569,830	.0533	30.37
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin		554,186	.1026	56.86	569,830	.0977	55.67	569,830	.1026	58.46
So. Fla. Water Mgmt. Dist.		554,186	.0948	52.54	569,830	.0906	51.63	569,830	.0948	54.02
Everglades Construction		554,186	.0327	18.12	569,830	.0312	17.78	569,830	.0327	18.63
FL Inland Navigation District		554,186	.0270	14.96	569,830	.0257	14.64	569,830	.0270	15.39
Children's Services Council		554,186	.4908	271.99	569,830	.4642	264.52	569,830	.4908	279.67
Health Care District		554,186	.6561	363.60	569,830	.6205	353.58	569,830	.6561	373.87
Total Millage Rate & Tax Amount			20.4468	11,493.92		19.4210	11,226.66		20.3961	11,788.36
** 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.										