

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 1,111,732          | 1,104,429          |

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          | 516,939        | 530,896   | 50,722     | 51,411    | 466,217       | 479,485   |
| County Debt               | 516,939        | 530,896   | 50,722     | 51,411    | 466,217       | 479,485   |
| Public Schools            | 516,939        | 530,896   | 25,000     | 25,000    | 491,939       | 505,896   |
| Municipality Operating    | 516,939        | 530,896   | 50,722     | 51,411    | 466,217       | 479,485   |
| Municipality Debt         | 516,939        | 530,896   | 50,722     | 51,411    | 466,217       | 479,485   |
| Independent Special Dists | 516,939        | 530,896   | 50,722     | 51,411    | 466,217       | 479,485   |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 | 573,533 |
|                                                    |                        |         |
|                                                    |                        |         |
|                                                    |                        |         |

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)

LEHRHOFF JUDITH &  
LEHRHOFF ARTHUR  
7083 TRADITION COVE LN W  
WEST PALM BEACH FL 33412-3019  
7441-42-25-09-000-0500 74402 HOMESTEAD



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                          |                                  |                                                                                                                                                                                                                                                                                 |                                                                                                       |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |                                  |                                                                                                                                          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 74-41-42-25-09-000-0500                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                          |                                  |                                                                                                                                                                                                                                                                                 | <h1 style="text-align: center;">DO NOT PAY</h1> <p style="text-align: center;">THIS IS NOT A BILL</p> |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                             | 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. |                                  |                                  |                                                                                                                                          |
| Legal Description:<br>IBIS GOLF & COUNTRY CLUB PL 27<br>LT 50                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                          |                                  |                                                                                                                                                                                                                                                                                 |                                                                                                       |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |                                  |                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | COLUMN 1                                 |                                  |                                                                                                                                                                                                                                                                                 | COLUMN 2                                                                                              |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                             | COLUMN 3                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                  | 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                                                                                                                                                                                                                                                                                                                                      |                                  |                                  | 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                       |                                                                                                                                          |
| <b>COUNTY</b><br>County Operating<br>County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 466,217<br>466,217                       | 4.5000<br>.0330                  | 2,097.98<br>15.39                                                                                                                                                                                                                                                               | 479,485<br>479,485                                                                                    | 4.2678<br>.0210                  | 2,046.35<br>10.07                                                                                                                                                                                                                                                                                                                                                                                                                           | 479,485<br>479,485                                                                                                                                                                                                                                                                                                                                                                                      | 4.5000<br>.0210                  | 2,157.68<br>10.07                | 9/03 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401                                                                          |
| <b>PUBLIC SCHOOLS</b><br>By State Law<br>By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 491,939<br>491,939                       | 3.0730<br>3.2480                 | 1,511.73<br>1,597.82                                                                                                                                                                                                                                                            | 505,896<br>505,896                                                                                    | 2.9449<br>3.1126                 | 1,489.81<br>1,574.65                                                                                                                                                                                                                                                                                                                                                                                                                        | 505,896<br>505,896                                                                                                                                                                                                                                                                                                                                                                                      | 3.0390<br>3.2480                 | 1,537.42<br>1,643.15             | 9/9 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406                                                                            |
| <b>MUNICIPALITY</b><br>West Palm Beach Operating<br>West Palm Beach Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 466,217<br>466,217                       | 8.1308<br>.0580                  | 3,790.72<br>27.04                                                                                                                                                                                                                                                               | 479,485<br>479,485                                                                                    | 7.6915<br>.0533                  | 3,687.96<br>25.56                                                                                                                                                                                                                                                                                                                                                                                                                           | 479,485<br>479,485                                                                                                                                                                                                                                                                                                                                                                                      | 8.1308<br>.0533                  | 3,898.60<br>25.56                | 9/08 5:01 PM (561) 822-1310<br>401 Clematis Street WPB 33401                                                                             |
| <b>INDEPENDENT SPECIAL DISTRICTS</b><br>So. Fla. Water Mgmt. Basin<br>So. Fla. Water Mgmt. Dist.<br>Everglades Construction<br>FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 466,217<br>466,217<br>466,217<br>466,217 | .1026<br>.0948<br>.0327<br>.0270 | 47.83<br>44.20<br>15.25<br>12.59                                                                                                                                                                                                                                                | 479,485<br>479,485<br>479,485<br>479,485                                                              | .0977<br>.0906<br>.0312<br>.0257 | 46.85<br>43.44<br>14.96<br>12.32                                                                                                                                                                                                                                                                                                                                                                                                            | 479,485<br>479,485<br>479,485<br>479,485                                                                                                                                                                                                                                                                                                                                                                | .1026<br>.0948<br>.0327<br>.0270 | 49.20<br>45.46<br>15.68<br>12.95 | 9/10 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406                                                                           |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 466,217                                  | .4908                            | 228.82                                                                                                                                                                                                                                                                          | 479,485                                                                                               | .4642                            | 222.58                                                                                                                                                                                                                                                                                                                                                                                                                                      | 479,485                                                                                                                                                                                                                                                                                                                                                                                                 | .4908                            | 235.33                           | 9/10 5:05 PM (561) 627-3386<br>1912 NE Jen Bch Blvd Jen Bch 34957<br>9/10 5:01 PM (561) 740-7000<br>2300 High Ridge Rd ByntrnBch FL33426 |
| Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 466,217                                  | .6561                            | 305.88                                                                                                                                                                                                                                                                          | 479,485                                                                                               | .6205                            | 297.52                                                                                                                                                                                                                                                                                                                                                                                                                                      | 479,485                                                                                                                                                                                                                                                                                                                                                                                                 | .6561                            | 314.59                           | 9/16 5:15 PM (561) 659-1270<br>1515 N Flagler Dr Ste 101 WPB 33401                                                                       |
| <b>Total Millage Rate &amp; Tax Amount</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          | 20.4468                          | 9,695.25                                                                                                                                                                                                                                                                        |                                                                                                       | 19.4210                          | 9,472.07                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                         | 20.3961                          | 9,945.69                         | <b>** SEE BELOW FOR EXPLANATION</b>                                                                                                      |
| <b>** EXPLANATION OF TAX NOTICE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                          |                                  |                                                                                                                                                                                                                                                                                 |                                                                                                       |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |                                  |                                                                                                                                          |
| <b>COLUMN 1</b><br>"YOUR PROPERTY TAXES LAST YEAR"<br><br>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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          |                                  | <b>COLUMN 2</b><br>"YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"<br><br>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. |                                                                                                       |                                  | <b>COLUMN 3</b><br>"YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"<br><br>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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          |                                  |                                                                                                                                                                                                                                                                                 |                                                                                                       |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |                                  |                                                                                                                                          |
| 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                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |                                  |                                                                                                                                          |
| <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. |                                          |                                  |                                                                                                                                                                                                                                                                                 |                                                                                                       |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |                                  |                                                                                                                                          |