

## VALUE INFORMATION

### Market Value

| Last Year ( 2025 ) | This Year ( 2026 ) |
|--------------------|--------------------|
| 160,000            | 148,000            |

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          | 98,736         | 108,610   | 0          | 0         | 98,736        | 108,610   |
| County Debt               | 98,736         | 108,610   | 0          | 0         | 98,736        | 108,610   |
| Public Schools            | 160,000        | 148,000   | 0          | 0         | 160,000       | 148,000   |
| Municipality Operating    | 98,736         | 108,610   | 0          | 0         | 98,736        | 108,610   |
| Municipality Debt         | 98,736         | 108,610   | 0          | 0         | 98,736        | 108,610   |
| Independent Special Dists | 98,736         | 108,610   | 0          | 0         | 98,736        | 108,610   |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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  |
|-------------------------------------------|-------------------------------|--------|
| Non-Homestead Assessment Cap - 10 percent | Non-School Taxing Authorities | 39,390 |
|                                           |                               |        |
|                                           |                               |        |
|                                           |                               |        |

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

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

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

PARADIGMA PROPERTIES LLC  
5080 N OCEAN DR APT 18D  
RIVERA BEACH FL 33404-2647

74-42-43-12-27-005-1030 74407



|                                                                                                                                                                                                                                                                                                                                                                |                               |              |                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 74-42-43-12-27-005-1030                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                 | <div>DO NOT PAY</div> <div>THIS IS NOT A BILL</div>          |              |                                                                                                                                                                                                                                                                                                                                                       | 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>EMERALD ISLE AT LAGUNA LAKES CONDOMINIUM<br>UNIT 103 BLDG 5-4241                                                                                                                                                                                                                                                                         |                               |              |                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
|                                                                                                                                                                                                                                                                                                                                                                | COLUMN 1                      |              |                                                                                                                                                                                                 | COLUMN 2                                                     |              |                                                                                                                                                                                                                                                                                                                                                       | COLUMN 3                                                                                                                                                                                                                                                                                                                                                                                                |              |            | See <a href="http://www.pbcpao.gov">www.pbcpao.gov</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                                                                                                                                                                                                                                                                                                                                               | 98,736                        | 4.5000       | 444.31                                                                                                                                                                                          | 108,610                                                      | 4.2678       | 463.53                                                                                                                                                                                                                                                                                                                                                | 108,610                                                                                                                                                                                                                                                                                                                                                                                                 | 4.5000       | 488.75     | 9/03 5:05 PM (561) 355-3996<br>301 N Olive Ave 6th Fl WPB 33401                                                                                                                                               |
| County Debt                                                                                                                                                                                                                                                                                                                                                    | 98,736                        | .0330        | 3.26                                                                                                                                                                                            | 108,610                                                      | .0210        | 2.28                                                                                                                                                                                                                                                                                                                                                  | 108,610                                                                                                                                                                                                                                                                                                                                                                                                 | .0210        | 2.28       |                                                                                                                                                                                                               |
| PUBLIC SCHOOLS                                                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
| By State Law                                                                                                                                                                                                                                                                                                                                                   | 160,000                       | 3.0730       | 491.68                                                                                                                                                                                          | 148,000                                                      | 2.9449       | 435.85                                                                                                                                                                                                                                                                                                                                                | 148,000                                                                                                                                                                                                                                                                                                                                                                                                 | 3.0390       | 449.77     | 9/9 5:05 PM (561) 434-8837<br>3300 Forest Hill Blvd WPB 33406                                                                                                                                                 |
| By Local Board                                                                                                                                                                                                                                                                                                                                                 | 160,000                       | 3.2480       | 519.68                                                                                                                                                                                          | 148,000                                                      | 3.1126       | 460.66                                                                                                                                                                                                                                                                                                                                                | 148,000                                                                                                                                                                                                                                                                                                                                                                                                 | 3.2480       | 480.70     |                                                                                                                                                                                                               |
| MUNICIPALITY                                                                                                                                                                                                                                                                                                                                                   |                               |              |                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
| West Palm Beach Operating                                                                                                                                                                                                                                                                                                                                      | 98,736                        | 8.1308       | 802.80                                                                                                                                                                                          | 108,610                                                      | 7.6915       | 835.37                                                                                                                                                                                                                                                                                                                                                | 108,610                                                                                                                                                                                                                                                                                                                                                                                                 | 8.1308       | 883.09     | 9/08 5:01 PM (561) 822-1310<br>401 Clematis Street WPB 33401                                                                                                                                                  |
| West Palm Beach Debt                                                                                                                                                                                                                                                                                                                                           | 98,736                        | .0580        | 5.73                                                                                                                                                                                            | 108,610                                                      | .0533        | 5.79                                                                                                                                                                                                                                                                                                                                                  | 108,610                                                                                                                                                                                                                                                                                                                                                                                                 | .0533        | 5.79       |                                                                                                                                                                                                               |
| INDEPENDENT SPECIAL DISTRICTS                                                                                                                                                                                                                                                                                                                                  |                               |              |                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                     | 98,736                        | .1026        | 10.13                                                                                                                                                                                           | 108,610                                                      | .0977        | 10.61                                                                                                                                                                                                                                                                                                                                                 | 108,610                                                                                                                                                                                                                                                                                                                                                                                                 | .1026        | 11.14      | 9/10 5:15 PM (561) 686-8800<br>3301 Gun Club Rd Bldg WPB 33406                                                                                                                                                |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                     | 98,736                        | .0948        | 9.36                                                                                                                                                                                            | 108,610                                                      | .0906        | 9.84                                                                                                                                                                                                                                                                                                                                                  | 108,610                                                                                                                                                                                                                                                                                                                                                                                                 | .0948        | 10.30      |                                                                                                                                                                                                               |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                        | 98,736                        | .0327        | 3.23                                                                                                                                                                                            | 108,610                                                      | .0312        | 3.39                                                                                                                                                                                                                                                                                                                                                  | 108,610                                                                                                                                                                                                                                                                                                                                                                                                 | .0327        | 3.55       | 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 ByntnBch FL33426<br>9/16 5:15 PM (561) 659-1270<br>1515 N Flagler Dr Ste 101 WPB 33401 |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                  | 98,736                        | .0270        | 2.67                                                                                                                                                                                            | 108,610                                                      | .0257        | 2.79                                                                                                                                                                                                                                                                                                                                                  | 108,610                                                                                                                                                                                                                                                                                                                                                                                                 | .0270        | 2.93       |                                                                                                                                                                                                               |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                    | 98,736                        | .4908        | 48.46                                                                                                                                                                                           | 108,610                                                      | .4642        | 50.42                                                                                                                                                                                                                                                                                                                                                 | 108,610                                                                                                                                                                                                                                                                                                                                                                                                 | .4908        | 53.31      |                                                                                                                                                                                                               |
| Health Care District                                                                                                                                                                                                                                                                                                                                           | 98,736                        | .6561        | 64.78                                                                                                                                                                                           | 108,610                                                      | .6205        | 67.39                                                                                                                                                                                                                                                                                                                                                 | 108,610                                                                                                                                                                                                                                                                                                                                                                                                 | .6561        | 71.26      |                                                                                                                                                                                                               |
| Total Millage Rate & Tax Amount                                                                                                                                                                                                                                                                                                                                |                               | 20.4468      | 2,406.09                                                                                                                                                                                        |                                                              | 19.4210      | 2,347.92                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         | 20.3961      | 2,462.87   | ** 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 4<br>CITY OF WEST PALM BEACH<br>SOLID WASTE AUTHORITY OF PBC                                                                                                                                                                                                                                                                               | MAINTENANCE                   |              | 1                                                                                                                                                                                               | 78.56                                                        | 78.56        |                                                                                                                                                                                                                                                                                                                                                       | (561) 624-7830                                                                                                                                                                                                                                                                                                                                                                                          |              |            |                                                                                                                                                                                                               |
|                                                                                                                                                                                                                                                                                                                                                                | FIRE SERVICE                  |              | 1                                                                                                                                                                                               | 100.00                                                       | 100.00       |                                                                                                                                                                                                                                                                                                                                                       | (561) 822-1310                                                                                                                                                                                                                                                                                                                                                                                          |              |            |                                                                                                                                                                                                               |
|                                                                                                                                                                                                                                                                                                                                                                | GARBAGE SERVICES              |              | 1                                                                                                                                                                                               | 122.00                                                       | 122.00       |                                                                                                                                                                                                                                                                                                                                                       | (561) 697-2700                                                                                                                                                                                                                                                                                                                                                                                          |              |            |                                                                                                                                                                                                               |
| Total Non-Ad Valorem Assessment                                                                                                                                                                                                                                                                                                                                |                               |              |                                                                                                                                                                                                 |                                                              | 300.56       |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |
| 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. |                               |              |                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                                                                                                                               |