

## VALUE INFORMATION

### Market Value

| Last Year ( 2024 ) | This Year ( 2025 ) |
|--------------------|--------------------|
| 248,142            | 277,249            |

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 15, 2025** 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          | 192,786        | 212,065   | 0          | 0         | 192,786       | 212,065   |
| County Debt               | 192,786        | 212,065   | 0          | 0         | 192,786       | 212,065   |
| Public Schools            | 248,142        | 277,249   | 0          | 0         | 248,142       | 277,249   |
| Municipality Operating    | 192,786        | 212,065   | 0          | 0         | 192,786       | 212,065   |
| Municipality Debt         | 192,786        | 212,065   | 0          | 0         | 192,786       | 212,065   |
| Independent Special Dists | 192,786        | 212,065   | 0          | 0         | 192,786       | 212,065   |
|                           |                |           |            |           |               |           |
|                           |                |           |            |           |               |           |

**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 | 65,184 |
|                                           |                               |        |
|                                           |                               |        |
|                                           |                               |        |
|                                           |                               |        |

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

HILGHMAN TRUST  
HILGHMAN MICHAEL J TR &  
1102 N ATLANTIC DR  
LAKE WORTH FL 33462-1934

7443-43-16-05-045-0310 74407



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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|--------------------------------------------------------------------------------------------------|
| Real Estate Parcel ID: 74-43-43-16-05-045-0310                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |              |                                                                                                                                                                                                                                                                                 | <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>ROOSEVELT ESTATES REPL LT 31 BLK 45                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | COLUMN 1                      |              |                                                                                                                                                                                                                                                                                 | COLUMN 2                                                     |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             | COLUMN 3                                                                                                                                                                                                                                                                                                                                                                                                |              |            | See <a href="http://www.pbcpar.org">www.pbcpar.org</a> for public hearing updates                |
| Taxing Authority                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Your Property Taxes Last Year |              |                                                                                                                                                                                                                                                                                 | Your Property Taxes This Year<br>if no budget change is made |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             | Your Property Taxes This Year<br>if proposed budget change is made                                                                                                                                                                                                                                                                                                                                      |              |            | A public hearing on the proposed taxes and budget will be held at the locations and dates below. |
| *Dependent Special Districts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Taxable Value                 | Millage Rate | Tax Amount                                                                                                                                                                                                                                                                      | Taxable Value                                                | Millage Rate | Tax Amount                                                                                                                                                                                                                                                                                                                                                                                                                                  | Taxable Value                                                                                                                                                                                                                                                                                                                                                                                           | Millage Rate | Tax Amount |                                                                                                  |
| COUNTY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| County Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 192,786                       | 4.5000       | 867.54                                                                                                                                                                                                                                                                          | 212,065                                                      | 4.2413       | 899.43                                                                                                                                                                                                                                                                                                                                                                                                                                      | 212,065                                                                                                                                                                                                                                                                                                                                                                                                 | 4.5000       | 954.29     | 9/09 5:05 PM (561) 355-3996                                                                      |
| County Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 192,786                       | .0396        | 7.63                                                                                                                                                                                                                                                                            | 212,065                                                      | .0330        | 7.00                                                                                                                                                                                                                                                                                                                                                                                                                                        | 212,065                                                                                                                                                                                                                                                                                                                                                                                                 | .0330        | 7.00       | 301 N Olive Ave 6th Fl WPB 33401                                                                 |
| PUBLIC SCHOOLS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| By State Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 248,142                       | 3.0660       | 760.80                                                                                                                                                                                                                                                                          | 277,249                                                      | 2.9497       | 817.80                                                                                                                                                                                                                                                                                                                                                                                                                                      | 277,249                                                                                                                                                                                                                                                                                                                                                                                                 | 3.0730       | 851.99     | 9/10 5:05 PM (561) 434-8837                                                                      |
| By Local Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 248,142                       | 3.2480       | 805.97                                                                                                                                                                                                                                                                          | 277,249                                                      | 3.1248       | 866.35                                                                                                                                                                                                                                                                                                                                                                                                                                      | 277,249                                                                                                                                                                                                                                                                                                                                                                                                 | 3.2480       | 900.50     | 3300 Forest Hill Blvd WPB 33406                                                                  |
| MUNICIPALITY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| West Palm Beach Operating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 192,786                       | 8.1308       | 1,567.50                                                                                                                                                                                                                                                                        | 212,065                                                      | 7.7152       | 1,636.12                                                                                                                                                                                                                                                                                                                                                                                                                                    | 212,065                                                                                                                                                                                                                                                                                                                                                                                                 | 8.1308       | 1,724.26   | 9/08 5:01 PM (561) 822-1310                                                                      |
| West Palm Beach Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 192,786                       | .0633        | 12.20                                                                                                                                                                                                                                                                           | 212,065                                                      | .0580        | 12.30                                                                                                                                                                                                                                                                                                                                                                                                                                       | 212,065                                                                                                                                                                                                                                                                                                                                                                                                 | .0580        | 12.30      | 401 Clematis Street WPB 33401                                                                    |
| INDEPENDENT SPECIAL DISTRICTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| So. Fla. Water Mgmt. Basin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 192,786                       | .1026        | 19.78                                                                                                                                                                                                                                                                           | 212,065                                                      | .0961        | 20.38                                                                                                                                                                                                                                                                                                                                                                                                                                       | 212,065                                                                                                                                                                                                                                                                                                                                                                                                 | .1026        | 21.76      | 9/11 5:15 PM (561) 686-8800                                                                      |
| So. Fla. Water Mgmt. Dist.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 192,786                       | .0948        | 18.28                                                                                                                                                                                                                                                                           | 212,065                                                      | .0889        | 18.85                                                                                                                                                                                                                                                                                                                                                                                                                                       | 212,065                                                                                                                                                                                                                                                                                                                                                                                                 | .0948        | 20.10      | 3301 Gun Club Rd Bldg WPB 33406                                                                  |
| Everglades Construction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 192,786                       | .0327        | 6.30                                                                                                                                                                                                                                                                            | 212,065                                                      | .0306        | 6.49                                                                                                                                                                                                                                                                                                                                                                                                                                        | 212,065                                                                                                                                                                                                                                                                                                                                                                                                 | .0327        | 6.93       |                                                                                                  |
| FL Inland Navigation District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 192,786                       | .0288        | 5.55                                                                                                                                                                                                                                                                            | 212,065                                                      | .0270        | 5.73                                                                                                                                                                                                                                                                                                                                                                                                                                        | 212,065                                                                                                                                                                                                                                                                                                                                                                                                 | .0288        | 6.11       | 9/04 5:15 PM (561) 627-3386                                                                      |
| Children's Services Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 192,786                       | .4908        | 94.62                                                                                                                                                                                                                                                                           | 212,065                                                      | .4611        | 97.78                                                                                                                                                                                                                                                                                                                                                                                                                                       | 212,065                                                                                                                                                                                                                                                                                                                                                                                                 | .4908        | 104.08     | 121 SW Flagler Ave Stuart FL 34994                                                               |
| Health Care District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 192,786                       | .6561        | 126.49                                                                                                                                                                                                                                                                          | 212,065                                                      | .6164        | 130.72                                                                                                                                                                                                                                                                                                                                                                                                                                      | 212,065                                                                                                                                                                                                                                                                                                                                                                                                 | .6561        | 139.14     | 9/15 5:01 PM (561) 740-7000                                                                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            | 2300 High Ridge Rd ByntrnBch FL33426                                                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            | 9/17 5:15 PM (561) 659-1270                                                                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            | 1515 N Flagler Dr Ste 101 WPB 33401                                                              |
| Total Millage Rate & Tax Amount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               | 20.4535      | 4,292.66                                                                                                                                                                                                                                                                        |                                                              | 19.4421      | 4,518.95                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                         | 20.4486      | 4,748.46   | ** SEE BELOW FOR EXPLANATION                                                                     |
| ** EXPLANATION OF TAX NOTICE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| <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. |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| NON-AD VALOREM ASSESSMENT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| LEVYING AUTHORITY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | PURPOSE OF ASSESSMENT         |              | UNITS                                                                                                                                                                                                                                                                           | RATE                                                         | ASSESSMENT   | CONTACT NUMBER                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| CITY OF WEST PALM BEACH<br>SOLID WASTE AUTHORITY OF PBC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | FIRE SERVICE                  |              | 1                                                                                                                                                                                                                                                                               | 100.00                                                       | 100.00       | (561) 822-1310                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | GARBAGE SERVICES              |              | 1                                                                                                                                                                                                                                                                               | 207.00                                                       | 207.00       | (561) 697-2700                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| Total Non-Ad Valorem Assessment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |              |                                                                                                                                                                                                                                                                                 |                                                              | 307.00       |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |
| 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. |                               |              |                                                                                                                                                                                                                                                                                 |                                                              |              |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                         |              |            |                                                                                                  |