

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
1,211,902	1,235,630

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	304,293	312,509	50,722	51,411	253,571	261,098
County Debt	304,293	312,509	50,722	51,411	253,571	261,098
Public Schools	304,293	312,509	25,000	25,000	279,293	287,509
Municipality Operating	304,293	312,509	50,722	51,411	253,571	261,098
Municipality Debt	304,293	312,509	50,722	51,411	253,571	261,098
Independent Special Dists	304,293	312,509	50,722	51,411	253,571	261,098

Assessed Value is the market value minus any assessment reductions.

Exemptions are specific dollar or percentage amounts that reduce your assessed value.

Taxable Value is the value used to calculate the tax due on your property (Assessed Value minus Exemptions).



Assessment Reductions	Applies To	Value
Save our Homes Assessment Cap- 2.7 percent in 2026	All Taxing Authorities	923,121

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

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

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

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

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

STUART DAVID P
STUART DAVID P TR
201 ELWA PL
WEST PALM BEACH FL 33405-4109

7443-44-10-11-000-0030 74982 HOMESTEAD



Real Estate Parcel ID: 74-43-44-10-11-000-0030 Legal Description: ELWA PLACE LTS 3 & 4				DO NOT PAY THIS IS NOT A BILL			The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.			
		COLUMN 1		COLUMN 2			COLUMN 3			See www.pbcpar.org for public hearing updates
Taxing Authority		Your Property Taxes Last Year		Your Property Taxes This Year if no budget change is made			Your Property Taxes This Year if proposed budget change is made			A public hearing on the proposed taxes and budget will be held at the locations and dates below.
*Dependent Special Districts		Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	
COUNTY										
County Operating		253,571	4.5000	1,141.07	261,098	4.2678	1,114.31	261,098	4.5000	1,174.94
County Debt		253,571	.0330	8.37	261,098	.0210	5.48	261,098	.0210	5.48
PUBLIC SCHOOLS										
By State Law		279,293	3.0730	858.27	287,509	2.9449	846.69	287,509	3.0390	873.74
By Local Board		279,293	3.2480	907.14	287,509	3.1126	894.90	287,509	3.2480	933.83
MUNICIPALITY										
West Palm Beach Operating		253,571	8.1308	2,061.74	261,098	7.6915	2,008.24	261,098	8.1308	2,122.94
West Palm Beach Debt		253,571	.0580	14.71	261,098	.0533	13.92	261,098	.0533	13.92
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin		253,571	.1026	26.02	261,098	.0977	25.51	261,098	.1026	26.79
So. Fla. Water Mgmt. Dist.		253,571	.0948	24.04	261,098	.0906	23.66	261,098	.0948	24.75
Everglades Construction		253,571	.0327	8.29	261,098	.0312	8.15	261,098	.0327	8.54
FL Inland Navigation District		253,571	.0270	6.85	261,098	.0257	6.71	261,098	.0270	7.05
Children's Services Council		253,571	.4908	124.45	261,098	.4642	121.20	261,098	.4908	128.15
Health Care District		253,571	.6561	166.37	261,098	.6205	162.01	261,098	.6561	171.31
Total Millage Rate & Tax Amount			20.4468	5,347.32		19.4210	5,230.78		20.3961	5,491.44
** EXPLANATION OF TAX NOTICE										
COLUMN 1 "YOUR PROPERTY TAXES LAST YEAR"		COLUMN 2 "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"					COLUMN 3 "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"			
This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.		This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.					This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.			
NON-AD VALOREM ASSESSMENT										
LEVYING AUTHORITY		PURPOSE OF ASSESSMENT		UNITS	RATE	ASSESSMENT		CONTACT NUMBER		
CITY OF WEST PALM BEACH		FIRE SERVICE		1	100.00	100.00		(561) 822-1310		
SOLID WASTE AUTHORITY OF PBC		GARBAGE SERVICES		1	217.00	217.00		(561) 697-2700		
Total Non-Ad Valorem Assessment						317.00				
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. 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.										