

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
2,219,388	2,272,653

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	2,008,760	2,209,636	0	0	2,008,760	2,209,636
County Debt	2,008,760	2,209,636	0	0	2,008,760	2,209,636
Public Schools	2,219,388	2,272,653	0	0	2,219,388	2,272,653
Municipality Operating	2,008,760	2,209,636	0	0	2,008,760	2,209,636
Municipality Debt	2,008,760	2,209,636	0	0	2,008,760	2,209,636
Independent Special Dists	2,008,760	2,209,636	0	0	2,008,760	2,209,636

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	63,017

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

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

7443-44-10-14-000-0053 74982
BERNSTEIN JEFFREY A &
BERNSTEIN HELICE C
32 E 1ST ST APT 5E
NEW YORK NY 10003-9682



2026 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

Real Estate Parcel ID: 74-43-44-10-14-000-0053			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.				
Legal Description: MERRY LAKE ELY 96 FT OF WLY 110 FT OF LT 5										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpao.gov 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	Tax Amount	
COUNTY										
County Operating	2,008,760	4.5000	9,039.42	2,209,636	4.2678	9,430.28	2,209,636	4.5000	9,943.36	9/03 5:05 PM (561) 355-3996
County Debt	2,008,760	.0330	66.29	2,209,636	.0210	46.40	2,209,636	.0210	46.40	301 N Olive Ave 6th Fl WPB 33401
PUBLIC SCHOOLS										
By State Law	2,219,388	3.0730	6,820.18	2,272,653	2.9449	6,692.74	2,272,653	3.0390	6,906.59	9/9 5:05 PM (561) 434-8837
By Local Board	2,219,388	3.2480	7,208.57	2,272,653	3.1126	7,073.86	2,272,653	3.2480	7,381.58	3300 Forest Hill Blvd WPB 33406
MUNICIPALITY										
West Palm Beach Operating	2,008,760	8.1308	16,332.83	2,209,636	7.6915	16,995.42	2,209,636	8.1308	17,966.11	9/08 5:01 PM (561) 822-1310
West Palm Beach Debt	2,008,760	.0580	116.51	2,209,636	.0533	117.77	2,209,636	.0533	117.77	401 Clematis Street WPB 33401
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	2,008,760	.1026	206.10	2,209,636	.0977	215.88	2,209,636	.1026	226.71	9/10 5:15 PM (561) 686-8800
So. Fla. Water Mgmt. Dist.	2,008,760	.0948	190.43	2,209,636	.0906	200.19	2,209,636	.0948	209.47	3301 Gun Club Rd Bldg WPB 33406
Everglades Construction	2,008,760	.0327	65.69	2,209,636	.0312	68.94	2,209,636	.0327	72.26	9/10 5:05 PM (561) 627-3386
FL Inland Navigation District	2,008,760	.0270	54.24	2,209,636	.0257	56.79	2,209,636	.0270	59.66	1912 NE Jen Bch Blvd Jen Bch 34957
Children's Services Council	2,008,760	.4908	985.90	2,209,636	.4642	1,025.71	2,209,636	.4908	1,084.49	9/10 5:01 PM (561) 740-7000
Health Care District	2,008,760	.6561	1,317.95	2,209,636	.6205	1,371.08	2,209,636	.6561	1,449.74	2300 High Ridge Rd ByntrnBch FL33426
										9/16 5:15 PM (561) 659-1270
										1515 N Flagler Dr Ste 101 WPB 33401
Total Millage Rate & Tax Amount		20.4468	42,404.11		19.4210	43,295.06		20.3961	45,464.14	** SEE BELOW FOR EXPLANATION
** EXPLANATION OF TAX NOTICE										
COLUMN 1 "YOUR PROPERTY TAXES LAST YEAR" 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.			COLUMN 2 "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED" 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.			COLUMN 3 "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED" 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	