

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
11,626,727	12,195,388

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	1,358,991	1,395,684	50,722	51,411	1,308,269	1,344,273
County Debt	1,358,991	1,395,684	50,722	51,411	1,308,269	1,344,273
Public Schools	1,358,991	1,395,684	25,000	25,000	1,333,991	1,370,684
Municipality Operating	1,358,991	1,395,684	50,722	51,411	1,308,269	1,344,273
Municipality Debt	1,358,991	1,395,684	50,722	51,411	1,308,269	1,344,273
Independent Special Dists	1,358,991	1,395,684	50,722	51,411	1,308,269	1,344,273

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	10,799,704

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

7443-44-10-28-008-0170 74982 HOMESTEAD
PENNER JEFFREY S &
PENNER PHYLLIS
7726 S FLAGLER DR
WEST PALM BEACH FL 33405-5020



Real Estate Parcel ID: 74-43-44-10-28-008-0170 Legal Description: 10-44-43, SUB OF GOV LTS 1, 2 & 3 PB7P49 S 75.92 FT OF TH PT OF TR LYG BET E LI FLAGLER DR & WPB BULK HEAD LI IN TRS DEED NO 21967 AS MEAS ALG E LI FLAGLER DR				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 2			COLUMN 3			See www.pbcpar.org for public hearing updates	
Taxing Authority *Dependent Special Districts				Your Property Taxes Last Year Taxable Value Millage Rate Tax Amount			Your Property Taxes This Year if no budget change is made Taxable Value Millage Rate Tax Amount			Your Property Taxes This Year if proposed budget change is made Taxable Value Millage Rate Tax Amount	A public hearing on the proposed taxes and budget will be held at the locations and dates below.
COUNTY County Operating County Debt				1,308,269 4.5000 5,887.21 1,308,269 .0330 43.17			1,344,273 4.2678 5,737.09 1,344,273 .0210 28.23			1,344,273 4.5000 6,049.23 1,344,273 .0210 28.23	9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
PUBLIC SCHOOLS By State Law By Local Board				1,333,991 3.0730 4,099.35 1,333,991 3.2480 4,332.80			1,370,684 2.9449 4,036.53 1,370,684 3.1126 4,266.39			1,370,684 3.0390 4,165.51 1,370,684 3.2480 4,451.98	9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
MUNICIPALITY West Palm Beach Operating West Palm Beach Debt				1,308,269 8.1308 10,637.27 1,308,269 .0580 75.88			1,344,273 7.6915 10,339.48 1,344,273 .0533 71.65			1,344,273 8.1308 10,930.01 1,344,273 .0533 71.65	9/08 5:01 PM (561) 822-1310 401 Clematis Street WPB 33401
INDEPENDENT SPECIAL DISTRICTS So. Fla. Water Mgmt. Basin So. Fla. Water Mgmt. Dist. Everglades Construction FL Inland Navigation District Children's Services Council Health Care District				1,308,269 .1026 134.23 1,308,269 .0948 124.02 1,308,269 .0327 42.78 1,308,269 .0270 35.32 1,308,269 .4908 642.10 1,308,269 .6561 858.36			1,344,273 .0977 131.34 1,344,273 .0906 121.79 1,344,273 .0312 41.94 1,344,273 .0257 34.55 1,344,273 .4642 624.01 1,344,273 .6205 834.12			1,344,273 .1026 137.92 1,344,273 .0948 127.44 1,344,273 .0327 43.96 1,344,273 .0270 36.30 1,344,273 .4908 659.77 1,344,273 .6561 881.98	9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406 9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957 9/10 5:01 PM (561) 740-7000 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 26,912.49			19.4210 26,267.12			20.3961 27,583.98	** 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			
CITY OF WEST PALM BEACH SOLID WASTE AUTHORITY OF PBC		FIRE SERVICE GARBAGE SERVICES		1 1	100.00 217.00	100.00 217.00		(561) 822-1310 (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.											