VALUE INFORMATION

Market Value	
Last Year (2025)	This Year (2026)
101,772	80,487

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: Tangible Personal Property - (561) 355-2896.**

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.

DIXIE GRILL & BREWERY CO
2161 PALM BEACH LAKES BLVD STE 403
WEST PALM BEACH FL 33409-6613

207502 JOE-74982

Taxing Authority	Assessed Value		Exemptions		Penalty		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	101,772	80,487	25,000	25,000	25,443	8,049	102,215	63,536
County Debt	101,772	80,487	25,000	25,000	25,443	8,049	102,215	63,536
Public Schools	101,772	80,487	25,000	25,000	25,443	8,049	102,215	63,536
Municipality Operating	101,772	80,487	25,000	25,000	25,443	8,049	102,215	63,536
Municipality Debt	101,772	80,487	25,000	25,000	25,443	8,049	102,215	63,536
Independent Special Dists	101,772	80,487	25,000	25,000	25,443	8,049	102,215	63,536

Assessed Value is the market value minus any assessment reductions.

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

Section 193.072, F.S., provides **penalties** for late filing or failure to file a Tangible Personal Property Tax Return.

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

Assessment Reductions	Applies To	Value

Properties can receive an assessment reduction for a number of reasons including Pollution Control Devices.

Exemptions Applied	Applies To	Exempt Value
Tangible Personal Property	All Taxing Authorities	25,000

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).

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

2026 NOTICE OF PROPOSED PROPERTY TAXES

Tangible Personal Property Account Number: 207502 JOE-74982

Physical Location of Property:
5101 S DIXIE HWY

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.

Taxing Authority *Dependent Special Districts	COLUMN 1 Your Property Taxes Last Year			COLUMN 2 Your Property Taxes This Year if no budget change is made			COLUMN 3 Your Property Taxes This Year if proposed budget change is made			See www.pbcpao.gov for public hearing updates A public hearing on the proposed taxes and budget will be held at the locations and dates below.
	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	
COUNTY										
County Operating	102,215	4.5000	459.97	63,536	4.2678	271.16	63,536	4.5000	285.91	9/03 5:05 PM (561) 355-3996
County Debt	102,215	.0330	3.37	63,536	.0210	1.33	63,536	.0210	1.33	301 N Olive Ave 6th Fl WPB 33401
PUBLIC SCHOOLS										
By State Law	102,215	3.0730	314.11	63,536	2.9449	187.11	63,536	3.0390	193.09	9/9 5:05 PM (561) 434-8837
By Local Board	102,215	3.2480	331.99	63,536	3.1126	197.76	63,536	3.2480	206.36	3300 Forest Hill Blvd WPB 33406
MUNICIPALITY										
West Palm Beach Operating	102,215	8.1308	831.09	63,536	7.6915	488.69	63,536	8.1308	516.60	9/08 5:01 PM (561) 822-1310
West Palm Beach Debt	102,215	.0580	5.93	63,536	.0533	3.39	63,536	.0533	3.39	401 Clematis Street WPB 33401
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	102,215	.1026	10.49	63,536	.0977	6.21	63,536	.1026	6.52	9/10 5:15 PM (561) 686-8800
So. Fla. Water Mgmt. Dist.	102,215	.0948	9.69	63,536	.0906	5.76	63,536	.0948	6.02	3301 Gun Club Rd Bldg WPB 33406
Everglades Construction	102,215	.0327	3.34	63,536	.0312	1.98	63,536	.0327	2.08	
FL Inland Navigation District	102,215	.0270	2.76	63,536	.0257	1.63	63,536	.0270	1.72	9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957
Children's Services Council	102,215	.4908	50.17	63,536	.4642	29.49	63,536	.4908	31.18	9/10 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntnBch FL33426
Health Care District	102,215	.6561	67.06	63,536	.6205	39.42	63,536	.6561	41.69	9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Total Millage Rate & Tax Amount		20.4468	2,089.97		19.4210	1,233.93		20.3961	1,295.89	** 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.

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.)