

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
94,431	46,479

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.

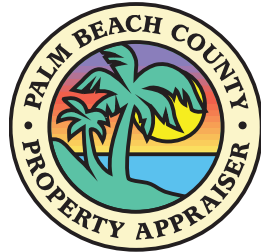
Taxing Authority	Assessed Value		Exemptions		Penalty		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	94,431	46,479	0	0	23,608	11,620	118,039	58,099
County Debt	94,431	46,479	0	0	23,608	11,620	118,039	58,099
Public Schools	94,431	46,479	0	0	23,608	11,620	118,039	58,099
Municipality Operating	94,431	46,479	0	0	23,608	11,620	118,039	58,099
Municipality Debt	94,431	46,479	0	0	23,608	11,620	118,039	58,099
Independent Special Dists	94,431	46,479	0	0	23,608	11,620	118,039	58,099

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

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

219296 JOE-74402

TROPICAL SMOKEHOUSE
JASON LAKOW
3815 S DIXIE HWY
WEST PALM BEACH FL 33405



2026 NOTICE OF PROPOSED PROPERTY TAXES

Tangible Personal Property Account Number: 219295 JOE-74402				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.			
Physical Location of Property: 3815 S DIXIE HWY										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpa.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	118,039	4.5000	531.18	58,099	4.2678	247.95	58,099	4.5000	261.45	9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	118,039	.0330	3.90	58,099	.0210	1.22	58,099	.0210	1.22	
PUBLIC SCHOOLS										
By State Law	118,039	3.0730	362.73	58,099	2.9449	171.10	58,099	3.0390	176.56	9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	118,039	3.2480	383.39	58,099	3.1126	180.84	58,099	3.2480	188.71	
MUNICIPALITY										
West Palm Beach Operating	118,039	8.1308	959.75	58,099	7.6915	446.87	58,099	8.1308	472.39	9/08 5:01 PM (561) 822-1310 401 Clematis Street WPB 33401
West Palm Beach Debt	118,039	.0580	6.85	58,099	.0533	3.10	58,099	.0533	3.10	
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	118,039	.1026	12.11	58,099	.0977	5.68	58,099	.1026	5.96	9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	118,039	.0948	11.19	58,099	.0906	5.26	58,099	.0948	5.51	
Everglades Construction	118,039	.0327	3.86	58,099	.0312	1.81	58,099	.0327	1.90	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
FL Inland Navigation District	118,039	.0270	3.19	58,099	.0257	1.49	58,099	.0270	1.57	
Children's Services Council	118,039	.4908	57.93	58,099	.4642	26.97	58,099	.4908	28.51	
Health Care District	118,039	.6561	77.45	58,099	.6205	36.05	58,099	.6561	38.12	
Total Millage Rate & Tax Amount		20.4468	2,413.53		19.4210	1,128.34		20.3961	1,185.00	** SEE BELOW FOR EXPLANATION

**** 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.

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.)