



Martin County Property Appraiser
Jenny Fields, CFA



INTERACTIVE CALENDAR

[Searches](#)[Homestead Exemption](#)[Other Exemptions & Benefits](#)[Forms](#)[Business & Agriculture](#)[Tools & Resources](#)[Our Office](#)

"We VALUE Martin!"

We are committed to helping you understand the valuation process by delivering the outstanding customer service you deserve and expect.

A handwritten signature in black ink that reads "Jenny".

Jenny Fields, CFA

[MEET JENNY >](#)[E-NEWS SIGN-UP >](#)[OUTREACH CALENDAR >](#)[SCHEDULE A SPEAKER >](#)

INTERACTIVE CALENDAR



March

2024



SUNDAY

MONDAY

TUESDAY

WEDNESDAY

THURSDAY

FRIDAY

SATURDAY

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1 Deadline to file for Homestead Exemption and Agricultural Classification March E-News iCareCommunity Magazine	2 Stuart West/Cobblestone
3 Friends and Neighbors of Martin County	4 Limited Income Senior Exemptions Mailing	5 Martin County Board of County Commissioners	6	7	8 Hometown News	9
10 Out2News	11 Treasure Coast Home & Living	12	13	14	15 Home Partners	16
17	18	19	20	21	22	23
24	25	26 Income and Expense Questionnaire Mailing	27	28 Martin Cares	29 Office Closed - Good Friday	30
31						

- Presentations
- Publications
- Important Dates
- Videos
- Mailings
- Volunteering

INTERACTIVE CALENDAR

Home Partners



Property Appraiser Jenny Fields and Director of Tax Roll & Appraisal Services Tyler Steinhauer will be presenting via Zoom to Home Partners, Title Services.

Event Information

Event Date	March 15, 2024
-------------------	----------------



Homestead Exemption & Benefits

Date of Assessment is January 1 – Snapshot of Property to be Valued

January						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	(2016, 2020)					

March						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

May						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

June						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

September						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Taxes Due Based Off The Snapshot on January 1

HOMESTEAD EXEMPTION

How to Qualify

Own & reside in the home
on or before January 1st

Claim the home as your
primary residence

There is NO maximum required
days to live in your home – It
could be one day

REQUIRED DOCUMENTS

All Owners Who Reside in the Home:

Florida Driver's
License

Florida Vehicle
Registration

Florida Voter's
Card

Social Security
Number

HOMESTEAD EXEMPTION

Benefits

Saves hundreds
of tax dollars\$\$

SAVE ANNUAL TAX DOLLARS

EXAMPLE: REDUCTION ON YOUR ANNUAL PROPERTY TAXES

Property Taxes	WITH Homestead Exemption	WITHOUT Homestead Exemption
Assessed Value	\$400,000	\$400,000
Less Homestead Exemption	<u>- \$50,000</u>	<u>- \$0</u>
Taxable Value	\$350,000	\$400,000
Millage Rate*	\$17.00 <i>$(\\$350,000 \div 1000) \times \\17.00</i>	\$17.00 <i>$(\\$400,000 \div 1000) \times \\17.00</i>
Taxes Due	<u><u>\$5,950</u></u>	<u><u>\$6,800</u></u>

**Per Thousand Dollars of Taxable Value*

EXAMPLE: \$850 SAVINGS



HOMESTEAD EXEMPTION

Benefits

Saves hundreds
of tax dollars\$\$

Eligible for other
Exemptions

OTHER COMMON EXEMPTIONS

ELIGIBILITY FOR OTHER PROPERTY EXEMPTIONS

INDIVIDUAL AND FAMILY EXEMPTIONS

- Limited Income Senior Exemption for Persons 65 and Older
- Widow / Widower
- Disability

VETERAN AND ACTIVE DUTY MILITARY EXEMPTIONS

- Combat or Service-related Disability
- Deployed Military
- Surviving Spouse

PLUS 30+ OTHER EXEMPTIONS



Scan QR code for
information about
*Other Property
Exemptions*

HOMESTEAD EXEMPTION

Benefits

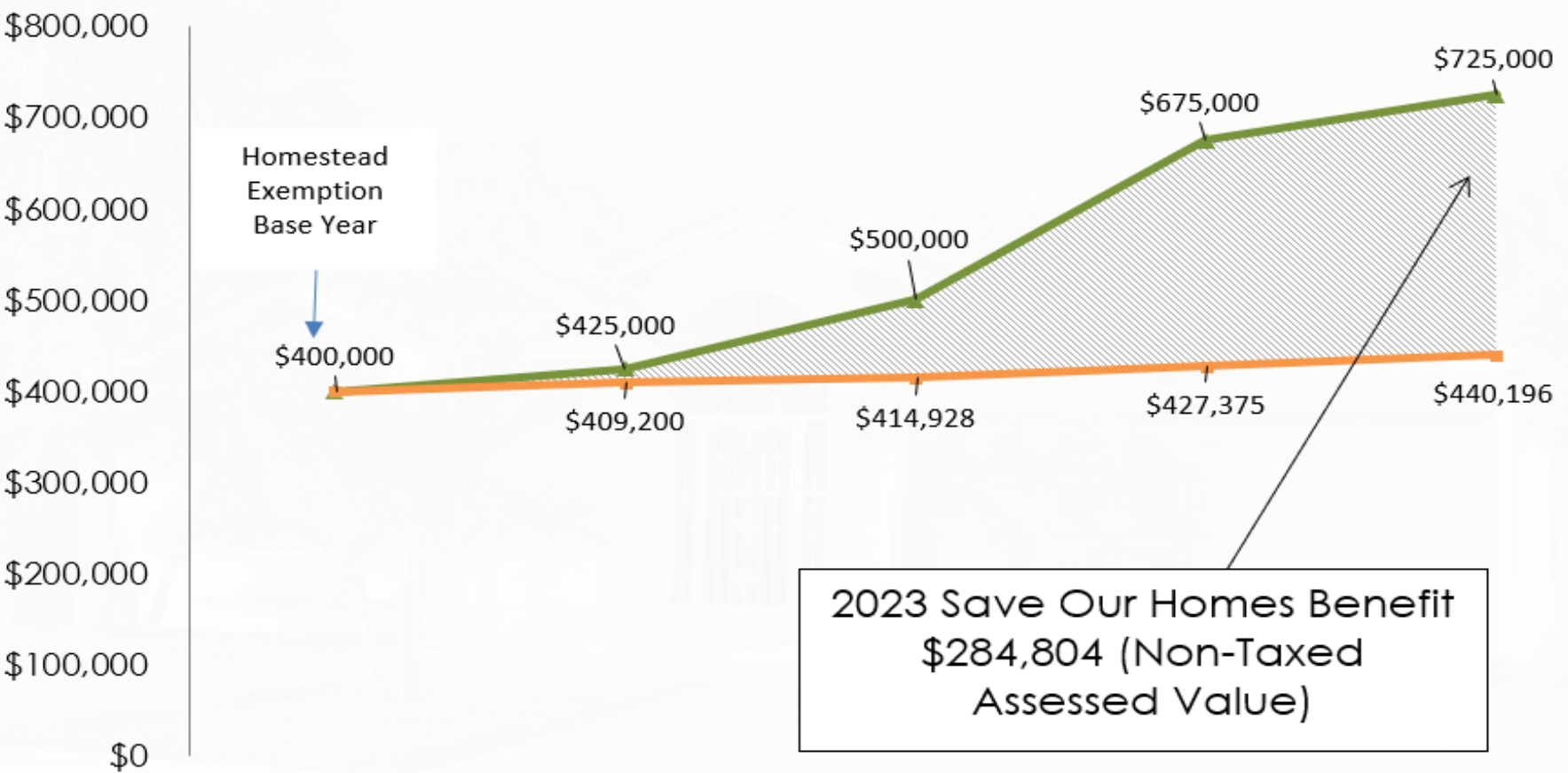
Saves hundreds
of tax dollars\$\$

Save our
Homes

Eligible for other
Exemptions

SAVE OUR HOMES BENEFIT

Market Value to Assessed Value Spread



2023 Save Our Homes Benefit
\$284,804 (Non-Taxed Assessed Value)

- The Save Our Homes Benefit limits annual increases in assessed value of property with Homestead Exemption to three percent (3%) or the change in the Consumer Price Index (CPI), whichever is lower.
- This limitation applies only to property value, not property taxes.
- Does not include new construction such as a new swimming pool

Cap %

Save Our Homes Benefit Total Market Value Total Assessed Value

SAVE OUR HOMES BENEFIT

Why are my taxes higher than my neighbors when we have the exact same house?

My Home



Market Value: 725,000
Assessed Value: 725,000
Exemptions: 50,000
Taxable Value: 675,000
Purchased: Last Year
Taxes: \$11,515

My Neighbor's Home



Market Value: 725,000
Assessed Value: 440,196
Exemptions: 50,000
Taxable Value: 390,196
Purchased: 5 Years Ago
Taxes: \$6,657

HOMESTEAD EXEMPTION

Benefits

Saves hundreds
of tax dollars\$\$

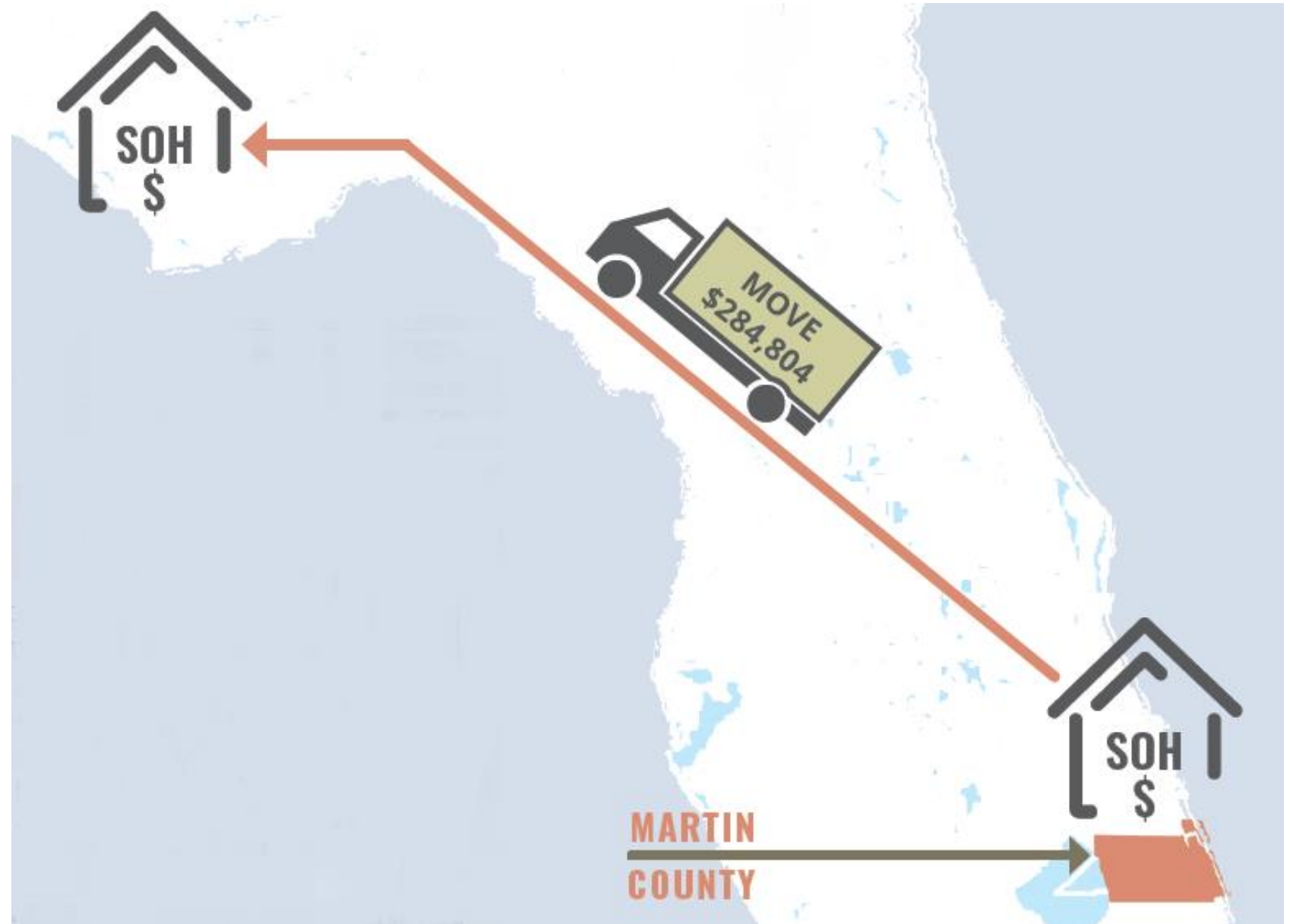
Save our
Homes

Eligible for other
Exemptions

Portability

PORTABILITY OF SAVE OUR HOMES

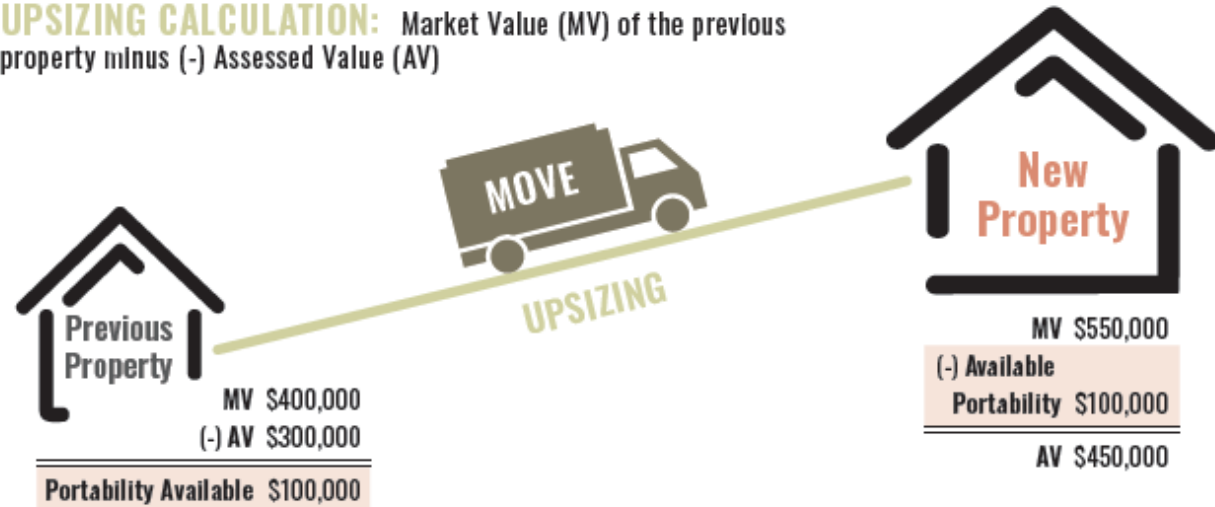
- While your homestead exemption is not transferable, you can “move” the accumulated SOH benefit from one homestead to another homestead, anywhere in Florida.
- You have from January 1st of the year you move, until January 1st three years later, to re-apply for homestead and retain the SOH benefit.



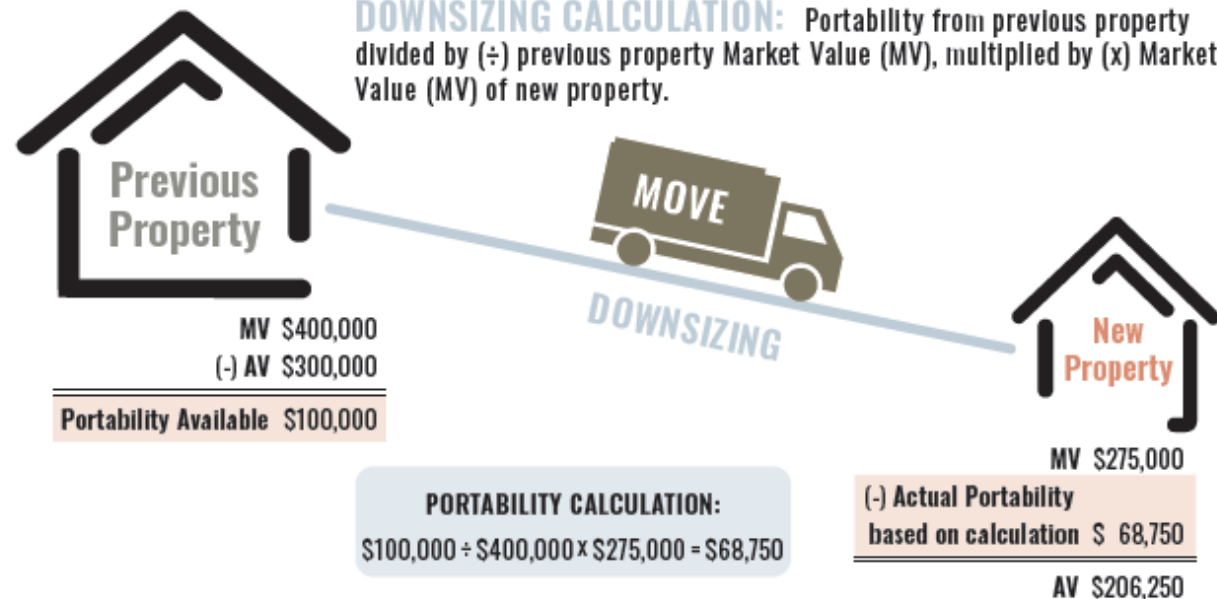
UPSIZE VS DOWNSIZE

- Compare Value to Value NOT Sale Price
- Use the *Property Tax Estimator* tool available on our website.

UPSIZING CALCULATION: Market Value (MV) of the previous property minus (-) Assessed Value (AV)



DOWNSIZING CALCULATION: Portability from previous property divided by (÷) previous property Market Value (MV), multiplied by (x) Market Value (MV) of new property.



FINAL REMINDERS

Purchased in
2023, Deadline is
March 1, 2024

Taxes paid in
November 2023,
NOT yours

2024 TRIM will
reflect your
proposed taxes

Estimate Your
Own Taxes

Can I Rent My Homestead Property?

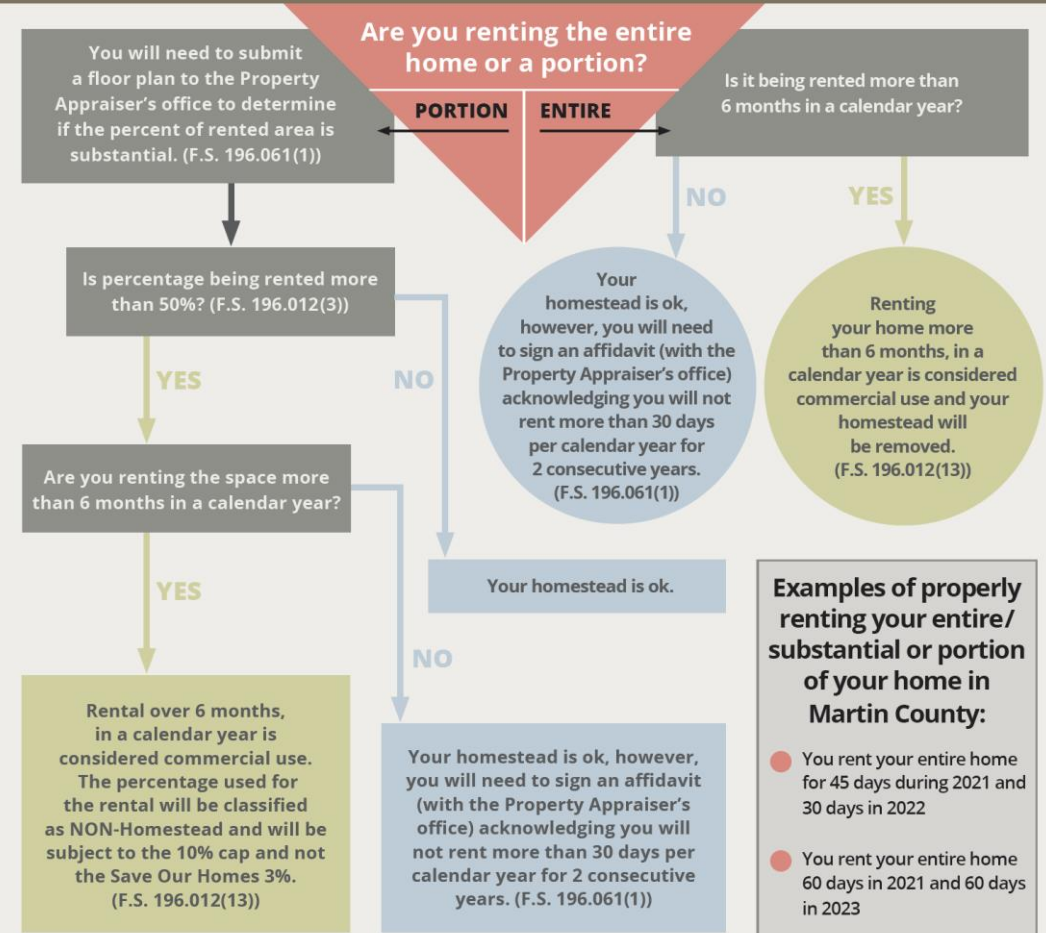


MARTIN COUNTY
PROPERTY APPRAISER
Jenny Fields, CFA

Using your mobile device's camera, scan this QR Code and visit us on:



CAN I RENT MY HOMESTEAD PROPERTY?



Examples of properly renting your entire/substantial or portion of your home in Martin County:

- You rent your entire home for 45 days during 2021 and 30 days in 2022
- You rent your entire home 60 days in 2021 and 60 days in 2023
- You rent a room (less than 50% of your home) for any duration of time.

This is the Martin County Property Appraiser office policy and does not necessarily mean all Florida Property Appraisers interpret the statutes in the same way.

Married? Divorced? Widowed?



MARTIN COUNTY
PROPERTY APPRAISER
Jenny Fields, CFA

Using your mobile device's camera,
scan this QR Code and visit us on:



MARRIED? DIVORCED? WIDOWED?

If you got married, divorced, or are newly widowed,
please contact our Office to avoid losing your homestead exemption!

MARRIED?



- Married couples can claim only **one** Homestead Property Tax Exemption or residency based exemption.
- If both of you currently own a homesteaded property, either in Florida or anywhere else in the United States, one of the exemptions will need to be removed no later than **January 1** after you are married.
- Failure to notify our Office could cause you to not only lose your Homestead Exemption, but also you may be subject to back assessment liens, penalties, and interest.

DIVORCED?



- A Final Judgement for Dissolution of Marriage automatically changes your property ownership from "*tenants by the entirety*" to "*tenants in common*." This means each spouse owns 50% interest in the property.
- A divorce can affect the amount of your homestead exemption as well as who benefits from the accumulated Save-Our-Homes benefit, also known as portability.
- Please contact our Office if you anticipate a divorce so that all parties may understand the different scenarios and portability calculation consequences.

WIDOWED?



- If you currently benefit from homestead exemption and have become widowed, you may qualify for an additional \$5,000 exemption off your property's assessed value. This equates to approximately \$100 in annual tax savings.
- To apply for this exemption, please visit our Stuart or Hobe Sound office and provide your Florida driver's license, social security number, and a copy of the death certificate.
- Once you qualify and receive this exemption, you are required to notify our Office if you re-marry as the exemption will need to be removed.

"WeVALUEMartin!"

Website: pa.martin.fl.us • Email: info@pa.martin.fl.us • (772) 288-5608



DESIGNATION OF OWNERSHIP SHARES OF ABANDONED HOMESTEAD

DR-501TS
R. 12/20
Rule 12D-16.002, F.A.C.
Eff. 12/20

Section 193.155(8), Florida Statutes

This form must be submitted to the Property Appraiser before you apply for homestead on a new property

File this form if you and your spouse (or former spouse) are current or former joint owners of qualifying property and want to designate shares of the homestead assessment difference. The designated shares can transfer to each of your new homesteads when you each apply for the homestead exemption on your properties.

Before either of you submits a Form DR-501T, Transfer of Homestead Assessment Difference, for a new homestead, submit this form to the property appraiser in the county where the abandoned homestead is located. If you apply for a new homestead exemption and want to transfer your designated share of the homestead assessment difference, attach a copy of this statement to your completed Form DR-501T in the county where the new homestead is located. Percentages must total 100 percent.

Abandoned Homestead				
County	Select County	Address		
Parcel ID				
Date abandoned				
Spouse 1 name as it appears on the joint title		Designated % ownership	Spouse 2 name as it appears on the joint title	
		0%		
			0%	

At the time the homestead was abandoned, we were married and jointly owned this property.

We designate the percentages above to each owner for transferring the homestead assessment difference when that owner establishes a new homestead.

We understand that when we file this designation with the property appraiser, it is irrevocable.

Under penalties of perjury, I declare that I have read the foregoing Designation and that the facts stated in it are true.	Under penalties of perjury, I declare that I have read the foregoing Designation and that the facts stated in it are true.
_____	_____
Spouse 1 signature	Spouse 2 signature



Agricultural Classification



AGRICULTURAL CLASSIFICATION

1. Agricultural classification is a tax savings benefit for property owners that use their land for bona fide commercial agricultural uses.
2. "Bona fide use" means good faith, commercial agricultural use of the land with the intent of earning a profit.
3. This benefit results in the land being valued based on the probable income from normal agricultural use. This is often substantially less than market value.
4. The agricultural use must be in place on or before January 1st of the year which the ag classification is requested.
5. Only the land value portion of the property that is being used for agriculture can receive the classification.

AG CLASSIFICATION TOOLS & RESOURCES

QUICK LINKS



File Online for Homestead Exemption



2022 TRIM Notice Search



Property Tax Estimator



Address Change Request



NEW: Proposed Developments



NEW: Ag Classification Questionnaire



MARTIN COUNTY
PROPERTY APPRAISER
Jenny Fields, CFA

Using your mobile device's camera,
scan this QR Code and visit us on:



AGRICULTURAL CLASSIFICATION

Agricultural classification may be applied to different types of properties that are primarily used for bona fide commercial agricultural uses. "Bona fide use" means good faith, commercial agricultural use of the land with the intent of earning a profit. The classification is a benefit to property owners that results in the land being assessed based upon the probable income from normal agricultural use, which is often substantially less than market value. The agriculture use must be in place on or before January 1st of the year for which the classification is requested, and only the land value portion of the property that is being used for agriculture can receive the classification.

Common agricultural uses include bees, nurseries, cattle, goats, sheep, and horse boarding.

How do I apply for Agricultural Classification?

- The application can be found on our website or you can come into our Office to apply.
- Be sure to sign your application and return it to our Office with supporting documentation by March 1st in the year you apply.
- If the landowner is leasing the land to another party, then a written lease is required.
- A lease alone is not sufficient evidence that a parcel is in commercial agricultural use. A copy of the tenant's IRS Form 1040F or equivalent from the most recent year's federal tax return must be submitted with the application.

Do I need to file a tangible personal property tax return?

- Yes. Tangible personal property includes all items such as machinery, tools, equipment, and supplies used in connection with a business.
- Tangible personal property tax returns must be submitted to our Office by April 1st.

What if my application is denied?

If your application for agricultural classification is denied, you will receive a denial letter on or before July 1st. The letter will explain the appeal process.

What happens to the agricultural classification when the property is sold (ownership is changed), or when I stop using my land for commercial agriculture?

- When the property is sold or no longer being used for the agricultural purpose that was approved, the agricultural classification is removed and the land that has been assessed at a low agricultural use value will reset to the current market value.
- This reset of value will cause a significant increase in property taxes because agriculturally classified land is not protected by homestead exemption or other assessment limitations.

What is agritourism?

- Any agricultural related activity consistent with a bona fide farm, livestock operation, or ranch or in a working forest which allows members of the public, for recreational, entertainment, or educational purposes, to view or enjoy activities, including farming, ranching, historical, cultural, civic, ceremonial, training and exhibition, or harvest-your-own activities and attractions.
- Because there are many statutes surrounding what is and what is not allowed, please contact our office to learn more before agritourism is introduced to your agriculturally classified land.



Website: www.pa.martin.fl.us

Please refer to our website for the most current and complete guidelines. Using your mobile device's camera, scan this QR code for detailed agricultural classification information.





Business Marketing Tools & Resources

Business Marketing Tools

Start With Us to get Free Tools at Your Fingertips!

● Create Brand Awareness

TARGET
a specific audience



Examples:

- Business type (florist, hardware, beauty salon)
- Homeowner's Association
- Properties with pools
- Waterfront properties

● Promote Your Product/Service

DEFINE
a geographic area



Examples:

- By district
- By city
- By subdivision
- By street

● Drive Traffic

● Grow Your Business

CREATE
with up-to-date
names & addresses



- Mailing labels
- Parcel specific data spreadsheet

2 Options:

1

Scan the QR codes
for detailed instructions



How to create
mailing labels



How to buffer parcels
& create mailing labels



How to download
custom spreadsheets



Watch helpful video on
buffering parcels for labels

2

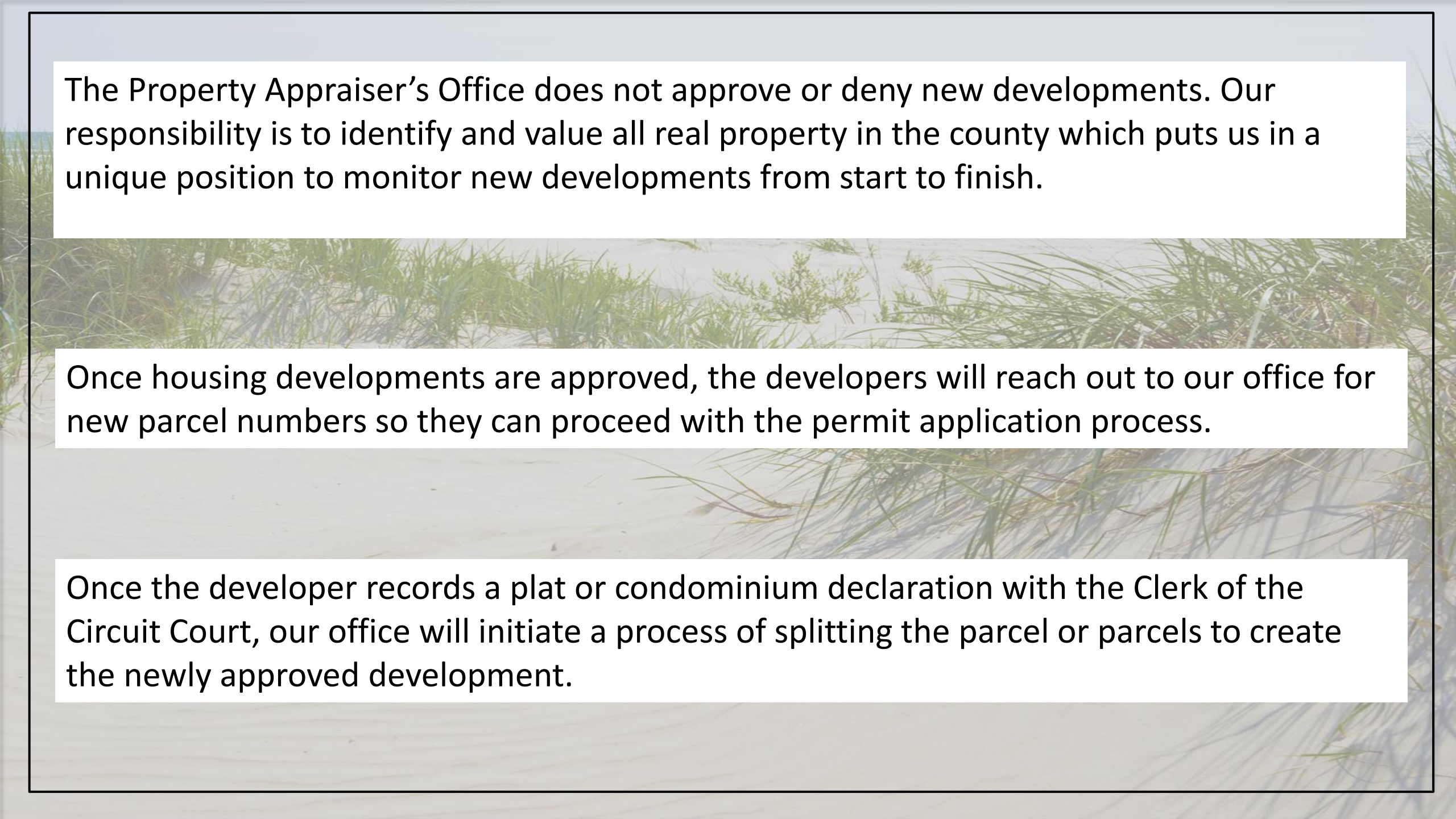
Visit our website and select
“Tools & Resources” and then
“Data Downloads”



pa.martin.fl.us/tools-resources/data-downloads



New Developments



The Property Appraiser's Office does not approve or deny new developments. Our responsibility is to identify and value all real property in the county which puts us in a unique position to monitor new developments from start to finish.

Once housing developments are approved, the developers will reach out to our office for new parcel numbers so they can proceed with the permit application process.

Once the developer records a plat or condominium declaration with the Clerk of the Circuit Court, our office will initiate a process of splitting the parcel or parcels to create the newly approved development.

Martin County Metropolitan Planning Organization(MPO)



Martin County BOCC Proposed Development Map



City of Stuart Development Map



QUICK LINKS

 [File Online for Homestead Exemption](#)

 [2023 TRIM Notice Search](#)

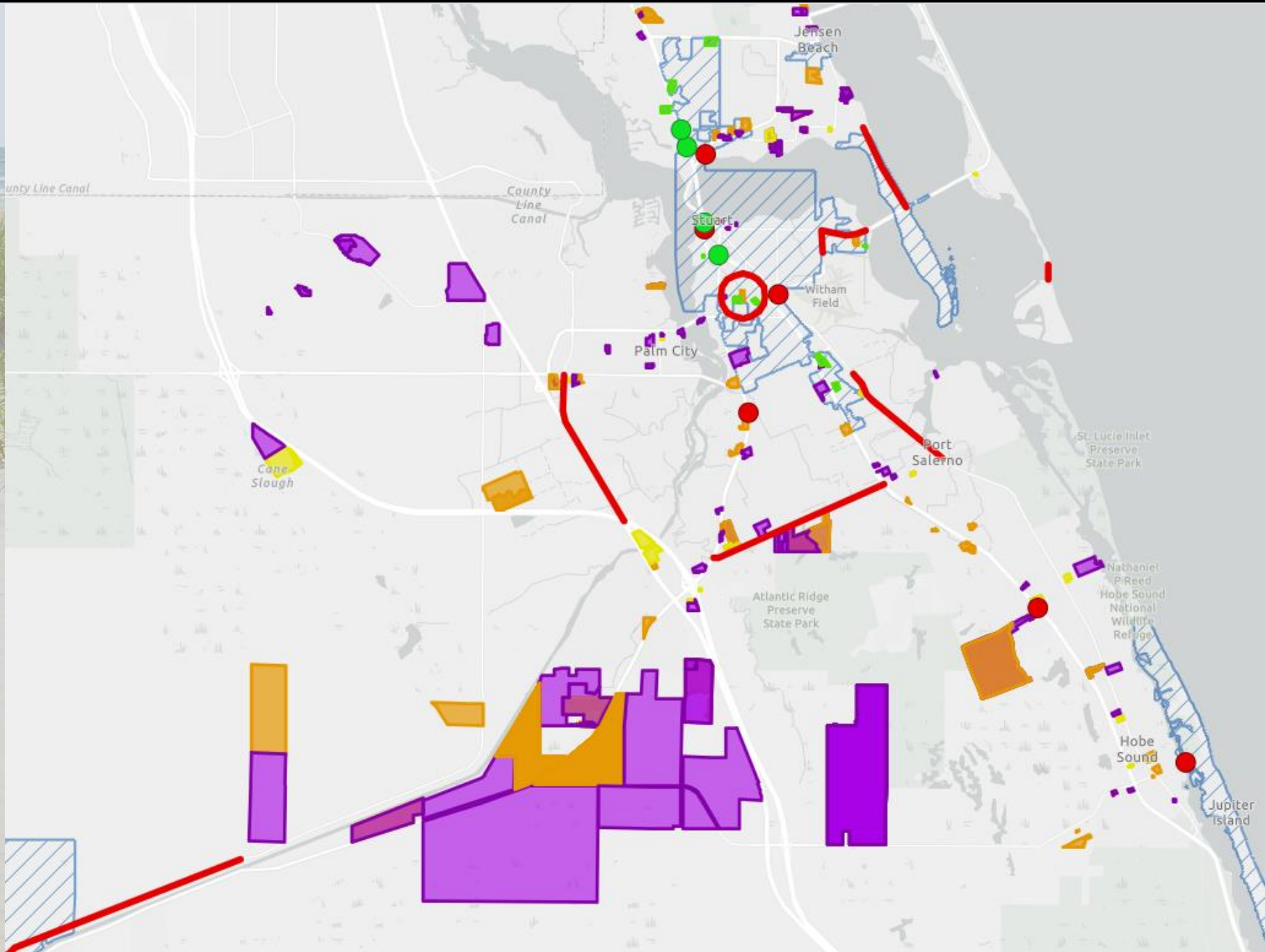
 [Property Tax Estimator](#)

 [Address Change Request](#)

 [NEW: Proposed Developments](#)

 [NEW: Ag Classification Questionnaire](#)

 [Personal Property Extension Request](#)

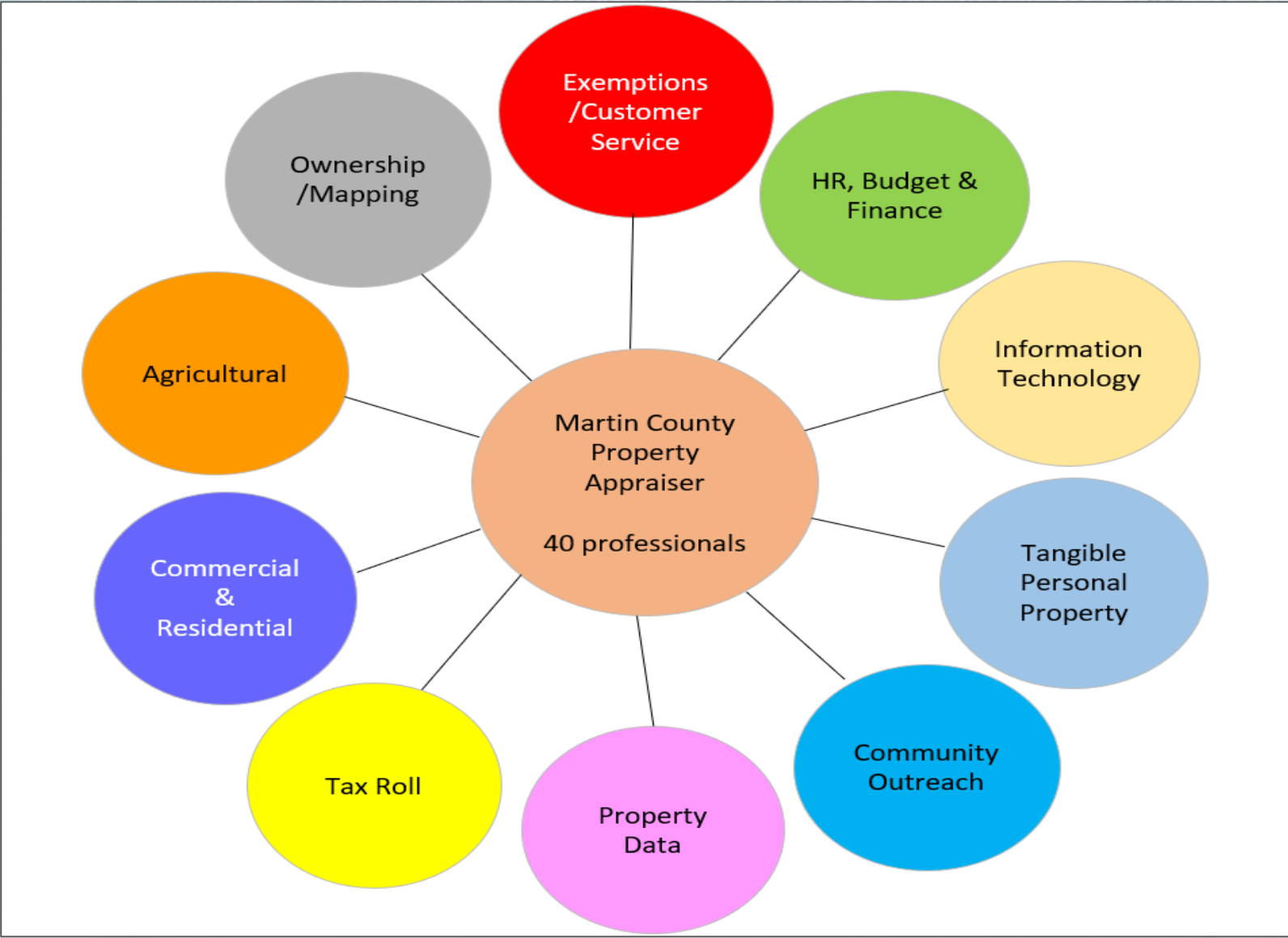




Office Structure



Office Structure





"We VALUE Martin!"



**(772) 288-5608
Call**

Connect with us!



**www.pa.martin.fl.us
Live Chat**



**info@pa.martin.fl.us
Email**



**Monthly Newsletter
Sign-up**