197.319 – REFUND EXAMPLE

The following example is for a residential property that was rendered uninhabitable for 95 days by a hypothetical catastrophic event. The following information is used to calculate the refund:

- January 1 **pre-catastrophic event** just value of the parcel: **$300,000**
- January 1 **pre-catastrophic event** just value of the residential improvement (the house, attached garage, and attached porches only): **$225,000**
- **Post-catastrophic event** just value of the parcel (January 1 parcel just value *less* residential improvement just value): **$75,000**
- Number of days the property was uninhabitable: **95 days**
- Total annual property taxes paid **$2,250**

The first step is to find the percent change in value by subtracting the parcel's post-catastrophic event just value from the pre-catastrophic event just value using the following calculations:

Change in value:	*$300,000 less $75,000 =*	$225,000
Percent change in value:	*$225,000 divided by $300,000 =*	.75 or 75%

The second step is to find the percent of days the residence was uninhabitable by dividing the number of days the residential improvement was uninhabitable by the number of days in the year using the following calculation:

Percent of uninhabitable days:	*95 days divided by 365 days =*	.26 or 26%

The third step is to find the damage differential by applying the percent change in value to the percent of uninhabitable days using the following calculation:

Damage differential calculation:	*.75 multiplied by .26 =*	.195

Finally, the refund amount is calculated by applying the damage differential to the total property annual taxes paid:

Refund calculation:	*$2,250 multiplied by .195 =*	$438.75 refund due

196.196 – RELIGIOUS EXEMPTION UPDATE

- Amends 196.196, Fla. Stat., to provide that “property that is used as a parsonage, burial grounds, or tomb and is owned by an exempt organization that owns a house of public worship is used for a religious purpose”

Effective beginning with the 2023 tax roll

196.036 – VALUE ADJUSTMENT BOARD UPDATE

- **Amends 194.036, Fla. Stat., to change the assessed value threshold variance for property appraisers to appeal an adverse VAB decision as follows:**

Effective beginning with the 2024 tax roll

196.036 – VALUE ADJUSTMENT BOARD UPDATE

- 20% ~~15%~~ variance from any assessment of $250,000 ~~$50,000~~ or less
- 15% ~~10%~~ variance from any assessment in excess of $250,000 ~~$50,000~~ but not in excess of $1 million ~~$500,000~~
- 10% ~~7.5%~~ variance from any assessment in excess of $1 million ~~$500,000~~ but not in excess of $2.5 ~~$1~~ million
- 5% variance from any assessment in excess of $2.5 ~~$1~~ million.

Effective beginning with the 2024 tax roll

194.081 – VETERANS & 1ST RESPONDERS EXEMPTION UPDATES

- Amends 196.081, Fla. Stat., removed the requirement that a totally & permanently disabled veteran, or his/her surviving spouse, must have had an exemption on another property in the same year in order to qualify for the prorated refund of property taxes on newly acquired property.

- Requires that veteran must have qualified as having a service-connected total and permanent disability as of January 1 of the year the new property is acquired.

Effective beginning with the 2024 tax roll

194.081 – VETERANS & 1ST RESPONDERS EXEMPTION UPDATES

- **Amends 196.081(4), Fla. Stat., deleted the requirement that the veteran "be a resident of this state on January 1 of the year in which the veteran died".**

- **The language was found to be invalid and unenforceable in Dep't of Revenue v. Bell, 290 So.3d 1060 (Fla. 2d DCA 2020).**

Effective beginning with the 2023 tax roll

194.081 – VETERANS & 1ST RESPONDERS EXEMPTION UPDATES

- **Amends 196.081(6)(c), Fla. Stat., to revise the definition of "first responder" to include federal law enforcement officers as defined in 901.1505(1), Fla. Stat**

- **Expands the exemption for surviving spouses of first responders who died in the line of duty and for first responders rendered totally and permanently disabled due to an injury sustained while in the line of duty. Federal law enforcement officers now qualify.**

Effective beginning with the 2024 tax roll

125.01 – PROHIBITION OF SPECIAL ASSESSMENTS ON LAND CLASSIFIED AS AGRICULTURAL

- **New provision provided in State Law prohibits a county from levying special assessments on lands classified as agricultural**
- **Does not apply to residential structures and their curtilage**
- **Does not affect any existing assessments necessary for debt service, but cannot be used to secure bonds or certificates issues after July 1, 2023**

Effective beginning with the 2023 tax roll

CYBERSECURITY RELATED LEGISLATION

- **In 2022, the legislation created the "Local Government Cybersecurity Act." - 282.3185 Fla. Stat.**
  - **Prohibits state & local governments from paying or complying with ransomware demand**
  - **Created reporting requirements for ransomware and high severity cybersecurity incidents.**

CYBERSECURITY RELATED LEGISLATION

- **In 2022, the legislation created the "Local Government Cybersecurity Act." - 282.3185 Fla. Stat.**
  - **Created requirements for the Florida Digital Service to develop a basic cybersecurity training curriculum for all local government employees (Florida Center for Cybersecurity at University of South Florida)**
  - **Created requirements that each local government adopt cybersecurity standards consistent with generally accepted best practices. (National Institute of Standards of Tech. Cybersecurity Framework)**

CYBERSECURITY RELATED LEGISLATION

- **Incident Severity Level Definitions:**
  - **Level 5:** An emergency-level incident within the specified jurisdiction if the incident poses an imminent threat to the provision of wide-scale critical infrastructure services; national, state, or local security; or the lives of the country's, state's, or local government's citizens.
  - **Level 4:** A severe-level incident if the incident is likely to result in a significant impact within the affected jurisdiction which affects the public health or safety; national, state, or local security; economic security; or individual civil liberties.
  - **Level 3:** A high-level incident if the incident is likely to result in a demonstrable impact in the affected jurisdiction to public health or safety; national, state, or local security; economic security; civil liberties, or public confidence.
  - **Level 2:** A medium-level incident if the incident may impact public health or safety; national, state, or local security; economic security; civil liberties; or public confidence.
  - **Level 1:** A low-level incident if the incident is unlikely to impact public health or safety; national, state, or local security; economic security; or public confidence.

CYBERSECURITY RELATED LEGISLATION

- **Defined reporting requirements for the 5 incident severity levels:**
  - **State & local governments are required to report severity level 3, 4, & 5 as soon as possible, but no later than 48 hours after discover.**
  - **Local gov't "may" & state agencies "are required" to report severity level 1 or 2 as soon as possible.**

CYBERSECURITY RELATED LEGISLATION

- **In 2021, the legislation limited drone purchases, acquisitions, or use by government agencies to only approved manufacturers.**
  - **A gov’t agency may not “purchase, acquire, or otherwise use a Drone or any related sources or equipment produced by a manufacturer” reasonably believed to be owned or controlled by a Foreign Country of Concern.**
  - **Designated the Department of Management Services (DMS) to create a list of approved manufacturers from which government agencies must acquire a drone**
  - **DMS was required to adopt rules by July 1, 2022, identifying plan gov’t agencies must follow for discontinuing the use of unauthorized drones.**
  - **Agencies must have discontinued the use of unauthorized drones by January 1, 2023.**

CYBERSECURITY RELATED LEGISLATION

- **Approved Manufacturers:**
  - **Skydio**
  - **Parrot**
  - **Altavian**
  - **Teal Drones**
  - **Vantage Robotics**

PROPERTY APPRAISER
MARTIN COUNTY, FL

In Depth Look at
Ad Valorem Tax Process

AD VALOREM PROCESS - JANUARY

JANUARY

- **Tangible Personal Property Business Return Mailing**

- **DOR Publishes Income Limitation Rates**
  - **Save Our Homes – 2023 6.5% caps at 3%**
  - **T&P Disable Income Limts – 2023 $34,282**
  - **Limited Income Senior 2023 - $35,167**

AD VALOREM PROCESS - JANUARY

Tax Valuation and Income Limitation Rates

According to section 193.155, F.S., property appraisers must assess homestead property at just value as of January 1 of each tax year. In the year after the property receives the homestead exemption or 1995, whichever is later, the property appraiser reassesses the property annually on January 1. Any change in the assessed value resulting from the reassessment cannot exceed the lower of:

a. Three percent of the property's assessed value for the prior year.
b. The percentage change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100 or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

The Consumer Price Index

What is the Consumer Price Index (CPI)?

Document	Description	Format
Save Our Homes	Beginning in 1995 or the year after a property receives the homestead exemption, an annual increase in assessment cannot exceed established limits (section 193.155(1), F.S.).	PDF (109 KB)
Total and Permanent Disability Income Limitations	The maximum income limitation for the total and permanent disability exemption (section 196.101(4)(b), F.S.)	PDF (106 KB)
Cost of Living Adjustments	The maximum income limitation for exemptions the property appraiser grants under section 196.1975(4), F.S.	PDF (113 KB)
Two Additional Homestead Exemptions for Persons 65 and Older	Some county or city governments have adopted local ordinances under section 6(d) of Article VII of the Florida Constitution and section 196.075, Florida Statutes.	PDF (123 KB)

Fiscally Constrained Counties

https://floridarevenue.com/property/Pages/DataPortal.aspx

AD VALOREM PROCESS - MARCH

MARCH

- **March 1st Deadline to file for Exemptions and Classifications**
  - **Homestead Exemption**
  - **Agricultural Classification**

AD VALOREM PROCESS - APRIL

APRIL

- April 1st Tax Roll Deadline for Sale Submission.
  - Data Files Audited (SDF & NAL)
- April 1st GIS Data File Submission
- April 1st Deadline for Tangible Personal Property Return

AD VALOREM PROCESS - JUNE

JUNE

- Deliver Estimated Taxable Value to each Taxing Authority
- Receive Centrally Assessed Property Values from FDOR

AD VALOREM PROCESS - JULY

JULY

- July 1st Denials Mailed for New Exemption & Classification Applications

- Certify the July 1st Preliminary Tax Roll
  - Send Data Files to FDOR (SDF, NAL & NAP)
  - Send Recapitulation Reports to FDOR (DR-489V, EB, & PC)
  - Send Taxable Values to All Taxing Authorities in eTRIM on DR-420 form
  - Upload Values to Website for Public

Tax Roll / Trim Season Begins

AD VALOREM PROCESS - JULY

ANNUAL TAX ROLL NOTICES, CERTIFICATIONS & REPORTS

2023 2022 2021 2020 2019 2018 2017 2016 2015 2014 2013

2023

Public Notifications:

October, 2023

- Public Notice of 2023 Martin County Tax Roll Certification

Tax Roll Certifications (TRIM Forms & Reports):

Final Certification

- 2023 Pre VAB Revised Recapitulation of Assessment Roll
- 2023 Final Taxing Authority Millage Certification (DR-422 Series)

Preliminary Certification

- 2023 Preliminary Recapitulation of Assessment Roll
- 2023 Preliminary Taxing Authority Millage Certification (DR-420 Series)

Home Page Menu > Tool & Resources > Tax Roll & Millage Data

https://www.pa.martin.fl.us/tools-resources/tax-roll-millage-data

AD VALOREM PROCESS - AUGUST

AUGUST

- (35 Days from July 1st) August 4^{th} Deadline to Receive DR-420 Returned from Taxing Authorities.

Tax Roll / TRIM Season:

MARTIN COUNTY PROPERTY APPRAISER

FLORIDA Department of Revenue

CERTIFICATION OF TAXABLE VALUE

Reset Form | Print Form

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2023	County : MARTIN
Principal Authority : MARTIN COUNTY BCC	Taxing Authority : MARTIN COUNTY BCC

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$	28,250,677,528	(1)
2.	Current year taxable value of personal property for operating purposes	$	3,359,093,399	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$	74,778,654	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$	31,684,549,581	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$	580,345,105	(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$	31,104,204,476	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$	28,144,109,015	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☑ YES ☐ NO	Number 10	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	☐ YES ☑ NO	Number 0	(9)

Property Appraiser Certification — I certify the taxable values above are correct to the best of my knowledge.

SIGN HERE — Signature of Property Appraiser: Electronically Certified by Property Appraiser — Date : 6/23/2023 10:50 AM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*	6.5559	per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$	184,509,964	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$	6,443,371	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$	178,066,593	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$	1,202,575,911	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$	29,901,628,565	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	5.9551	per $1000	(16)
17.	Current year proposed operating millage rate	6.7615	per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$	214,235,082	(18)

Continued on page 2

DR-420
R. 5/12
Page 2

19.	TYPE of principal authority (check one)	☑ County ☐ Independent Special District ☐ Municipality ☐ Water Management District	(19)
20.	Applicable taxing authority (check one)	☑ Principal Authority ☐ Dependent Special District ☐ MSTU ☐ Water Management District Basin	(20)
21.	Is millage levied in more than one county? (check one)	☐ Yes ☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$	249,362,187	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	8.3394	per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$	264,230,133	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$	298,043,582	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	9.4066	per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*		12.80 %	(27)

First public budget hearing	Date : 9/12/2023	Time : 5:05 PM EST	Place : Martin County Administrative Center, Commission Chambers, 2401 S.E. Monterey Rd., Stuart, FL 34996

Taxing Authority Certification — I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

SIGN HERE

Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority	Date : 7/24/2023 10:40 AM
Title : MARTIN COUNTY ADMINISTRATOR	Contact Name and Contact Title : DON DONALDSON, COUNTY ADMINISTRATOR
Mailing Address : 2401 SE MONTEREY RD	Physical Address : 2401 SE MONTEREY RD
City, State, Zip : STUART, FL 34996	Phone Number : 7722885503 — Fax Number : 7722885432

Instructions on page 3

AD VALOREM PROCESS - AUGUST

AUGUST

- (35 Days from July 1st) August 4th Deadline to Receive DR-420 Returned from Taxing Authorities.
- (55 Days from July 1st) Use DR-420 Information to Mail Notice of Proposed Taxes.
- Petition Filing Begins.

Tax Roll / TRIM Season:

AD VALOREM PROCESS - SEPTEMBER

SEPTEMBER

- **(65-80 Days from July 1st) Taxing Authority Holds a Public Hearing on Tentative Budget & Proposed Millage.**
    - **(Within 15 Days After Tentative Budget Hearing) Advertise Intent to Adopt a Final Millage & Budget**
- **(2-5 Days After Advertisement) Hold the Public Hearing to Adopt the Final Millage & Budget**
    - **(Within 3 Days After Final Hearing) Send PAO Resolution/Ordinance**

AD VALOREM PROCESS - OCTOBER

OCTOBER

- **Certify the Final Tax Roll**
  - **Send Data Files to FDOR (SDF, NAL & NAP)**
  - **Send Recapitulation Reports to FDOR (DR-403V, EB, & PC)**
  - **Send Taxable Values to All Taxing Authorities in eTRIM on DR-422 form**
  - **Send Final Tax Roll to Tax Collector for Bills**
- **Petition Hearings Begin**

Tax Roll / TRIM Season:

AD VALOREM PROCESS - NOVEMBER

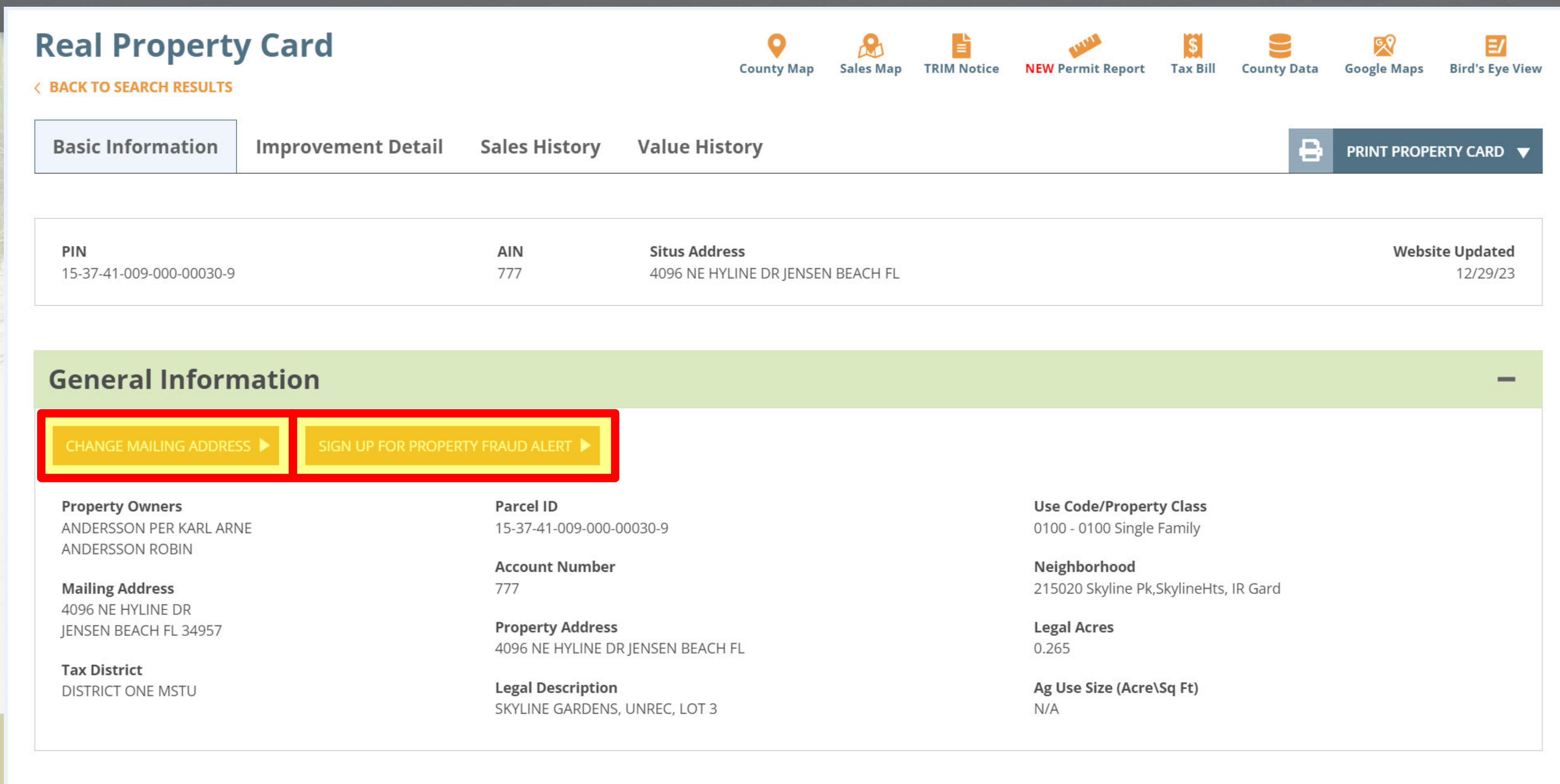
NOVEMBER

- **Tax Collector Mails Tax Bills**
- **Petition Hearings Continue to January/February**

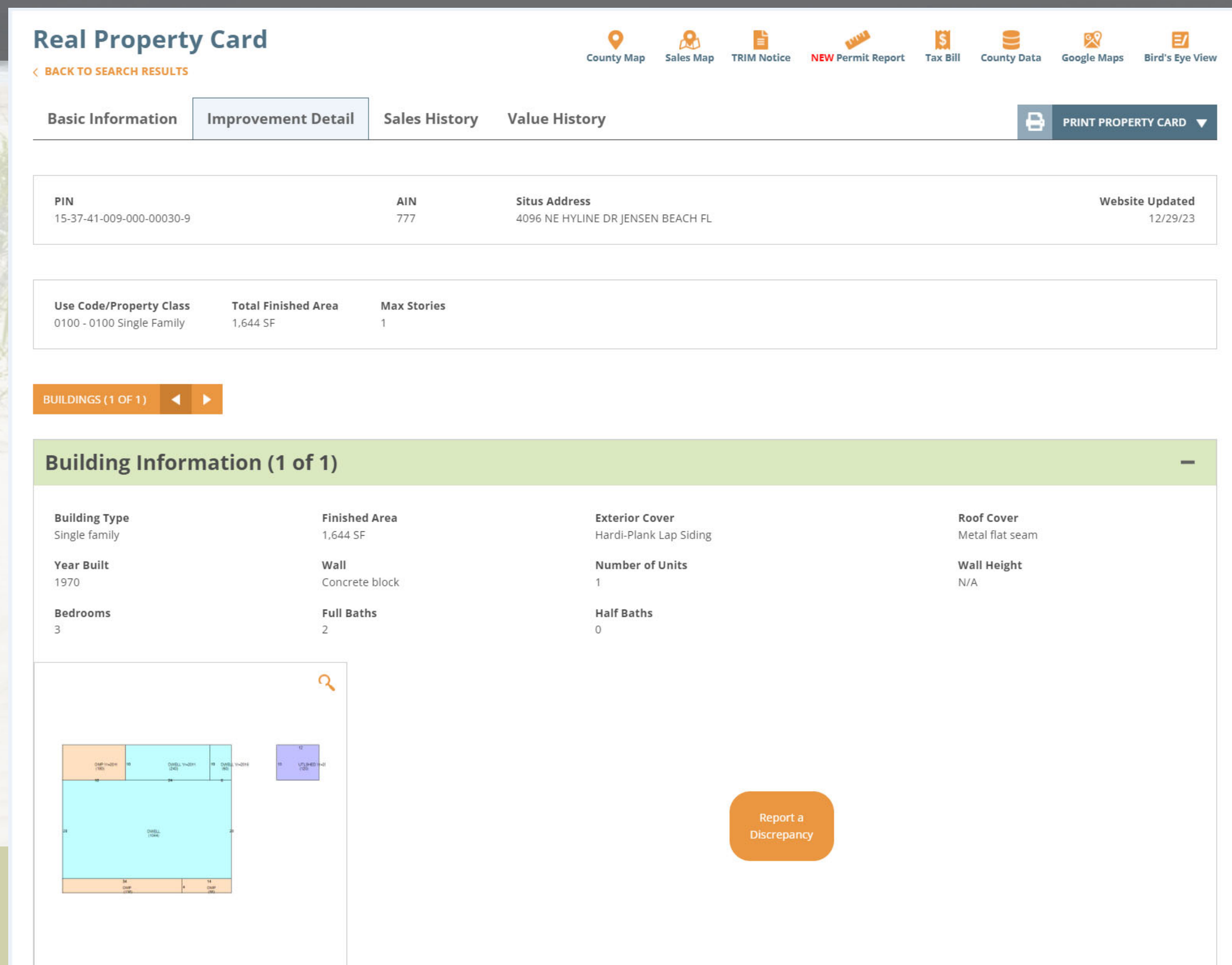
Tax Roll / TRIM Season Ends:

New Website Features
& Changes in Office Technology

NEW WEBSITE FEATURES



NEW WEBSITE FEATURES

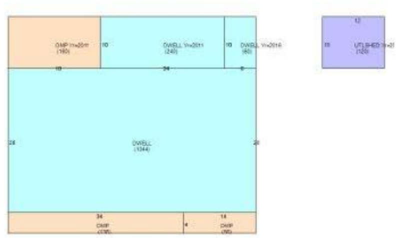


NEW WEBSITE FEATURES

BUILDINGS (1 OF 1)

Building Information (1 of 1)

Building Type Single family	**Finished Area** 1,644 SF	**Exterior Cover** Hardi-Plank Lap Siding	**Roof Cover** Metal flat seam
Year Built 1970	**Wall** Concrete block	**Number of Units** 1	**Wall Height** N/A
Bedrooms 3	**Full Baths** 2	**Half Baths** 0	



Report a Discrepancy

NEW WEBSITE FEATURES

BUILDINGS (1 OF 2)

Building Information (1 of 2)

Building Type Comm Out Bldg	**Finished Area** 0 SF	**Exterior Cover** N/A	**Roof Cover** N/A
Year Built N/A	**Wall** N/A	**Number of Units** 0	**Wall Height** N/A
Bedrooms N/A	**Full Baths** 0	**Half Baths** 0	

Report a Discrepancy

Sketched Area Legend

Sub Area	Description	Area	Finished Area	Ag Use
SHED	Shed - Garden Type	576	0	YES
SHED	Shed - Garden Type	252	0	YES

Features/Yard Items

Type	Qty	Size	Unit of Measure	Year Blt	Ag Use
Residential Pool In Ground	1	450	Square Feet	1969	--
Residential Screen Enclosure	1	1748	Square Feet	1969	--