



Martin County Property Appraiser
Jenny Fields, CFA



INTERACTIVE CALENDAR

[Searches](#)[Homestead Exemption](#)[Tools & Downloads](#)[Forms](#)[Learn More](#)[News](#)[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

<div>« November 2023 »</div>						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			1 <div>iCareCommunity Magazine</div> <div>From The Martin County Tax Collector - Tax Bill Mailing</div> <div>Martin County Realtors of the Treasure Coast</div>	2	3	4
5	6	7	8 <div>Jupiter Tequesta Hobe Sound Association of Realtors</div>	9	10 <div>Office Closed - Veterans Day Observed</div>	11
12	13	14	15	16 <div>Martin County Estate Planning Council</div>	17	18 <div>The Charter Club at Martin Downs</div>
19	20	21	22	23 <div>Office Closed - Thanksgiving Day</div>	24 <div>Office Closed - Day After Thanksgiving</div>	25
26	27	28	29	30		

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

INTERACTIVE CALENDAR

Jupiter Tequesta Hobe Sound Association of Realtors



Property Appraiser Jenny Fields, Chief Deputy Karl Andersson and Director of Appraisal & Tax Roll Tyler Steinhauer will present to members of the Jupiter Tequesta Hobe Sound Association of Realtors.

To learn more, please visit their website: <https://www.miamirealtors.com/home/jths/>

Event Information

Event Date	November 8, 2023
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[Back](#)



Homestead Exemption & Benefits

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	<u>x 17% (.017)</u>	<u>x 17% (.017)</u>
Taxes Due	\$5,950	\$6,800

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

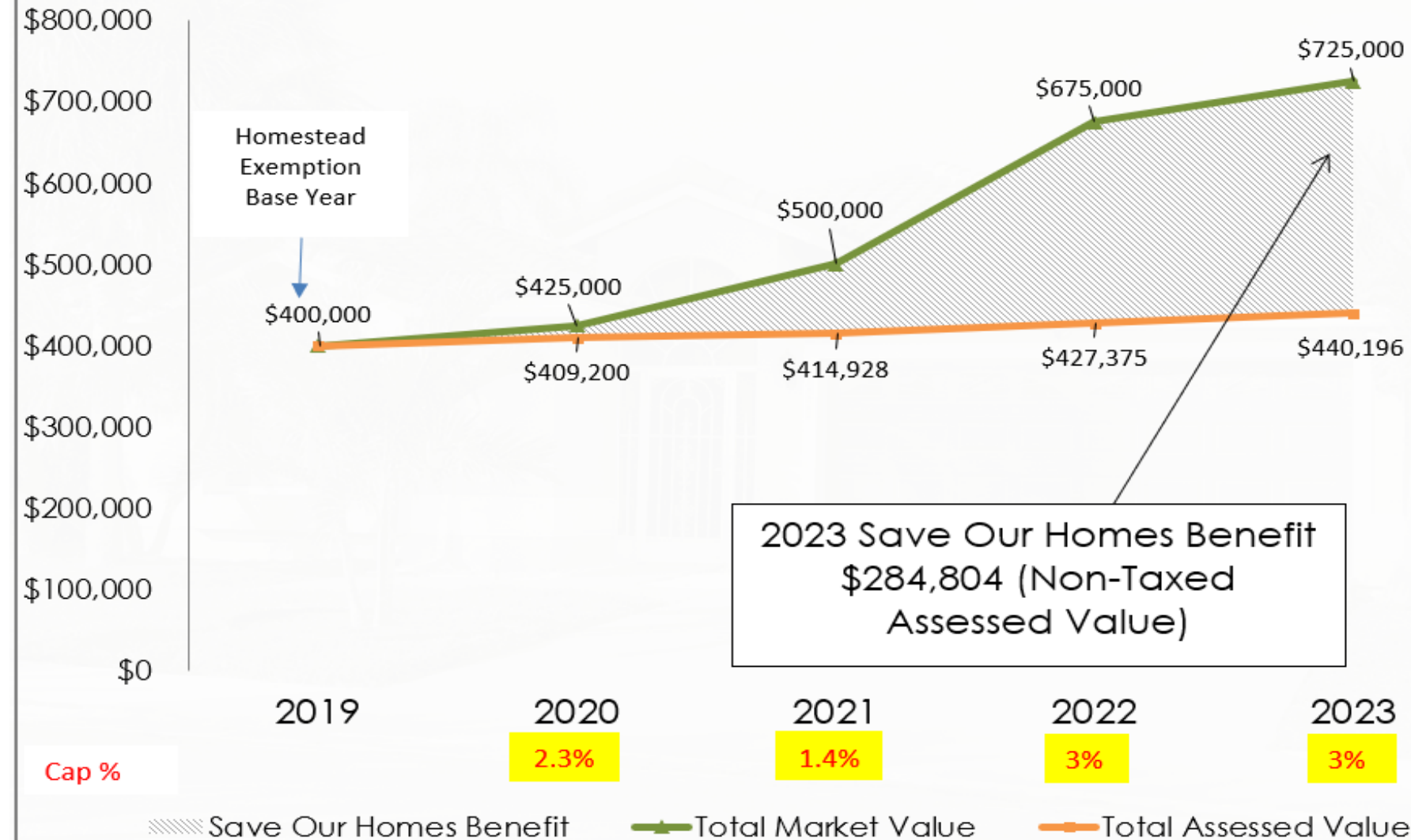
Saves hundreds
of tax dollars\$\$

Save our
Homes

Eligible for other
Exemptions

SAVE OUR HOMES BENEFIT

Market Value to Assessed Value Spread



- 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

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\$\$

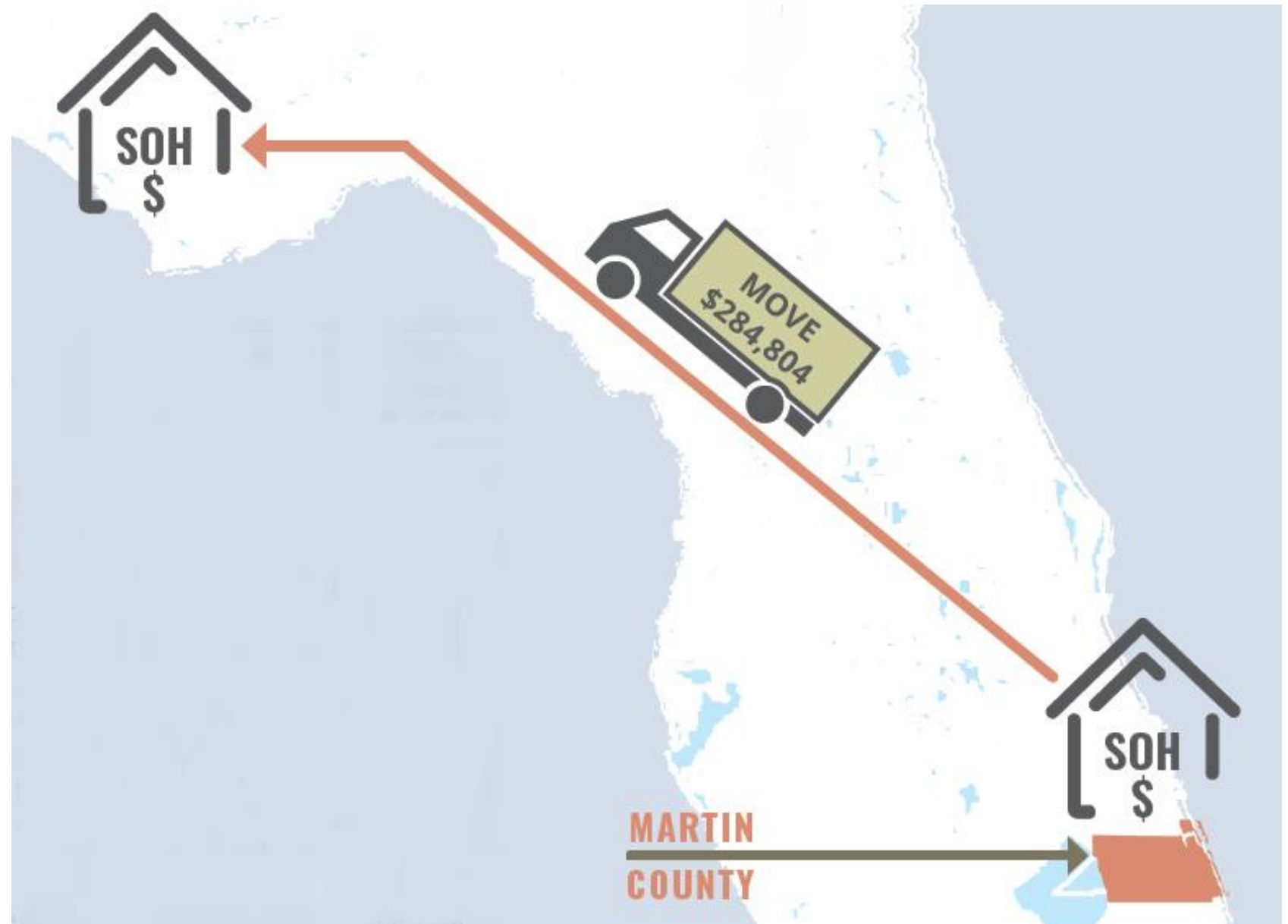
Save our
Homes

Eligible for other
Exemptions

Portability

PORTABILITY OF SAVE OUR HOMES

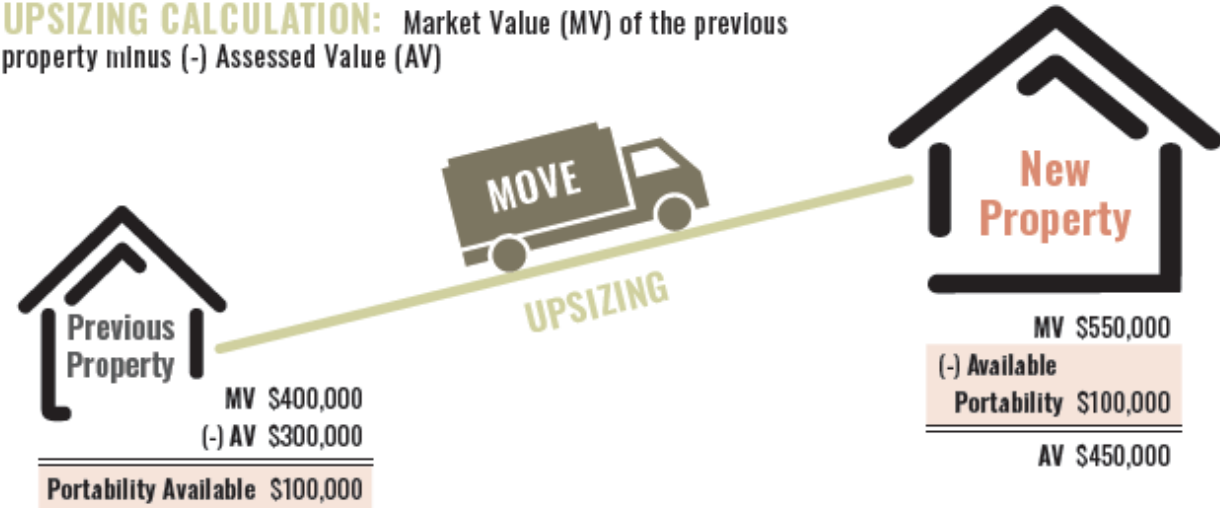
- While your homestead exemption is not transferable, you can “move” the accumulated SOH benefit from one homestead to another homestead, anywhere in Florida.
- You have from January 1st of the year you move, until January 1st three years later, to re-apply for homestead and retain the SOH benefit.



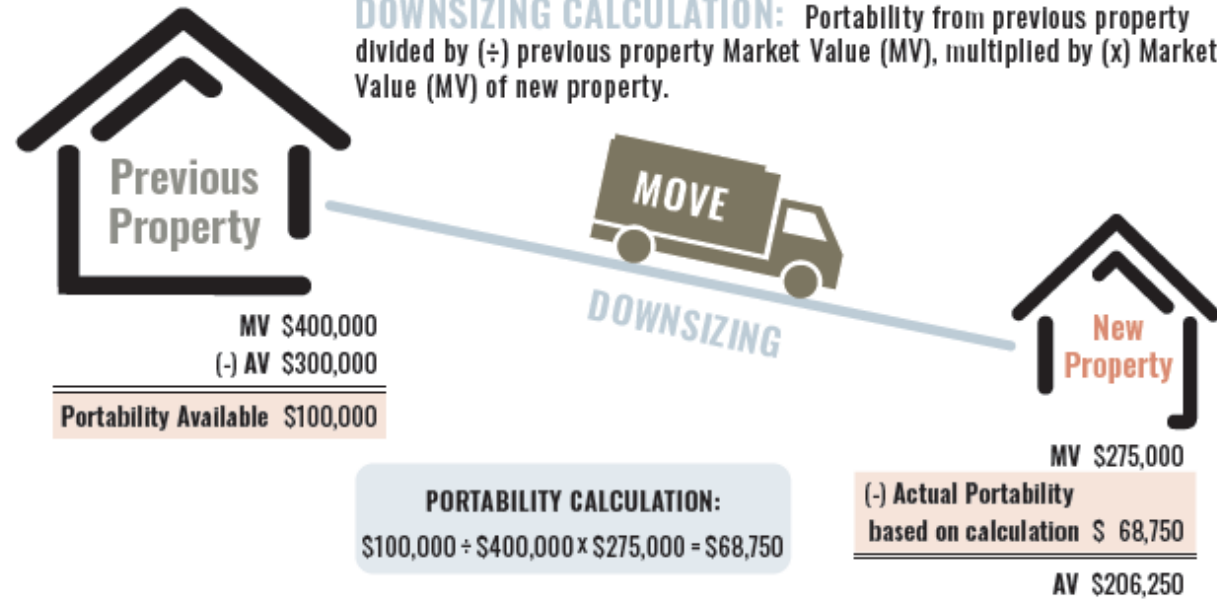
UPSIZE VS DOWNSIZE

- 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)



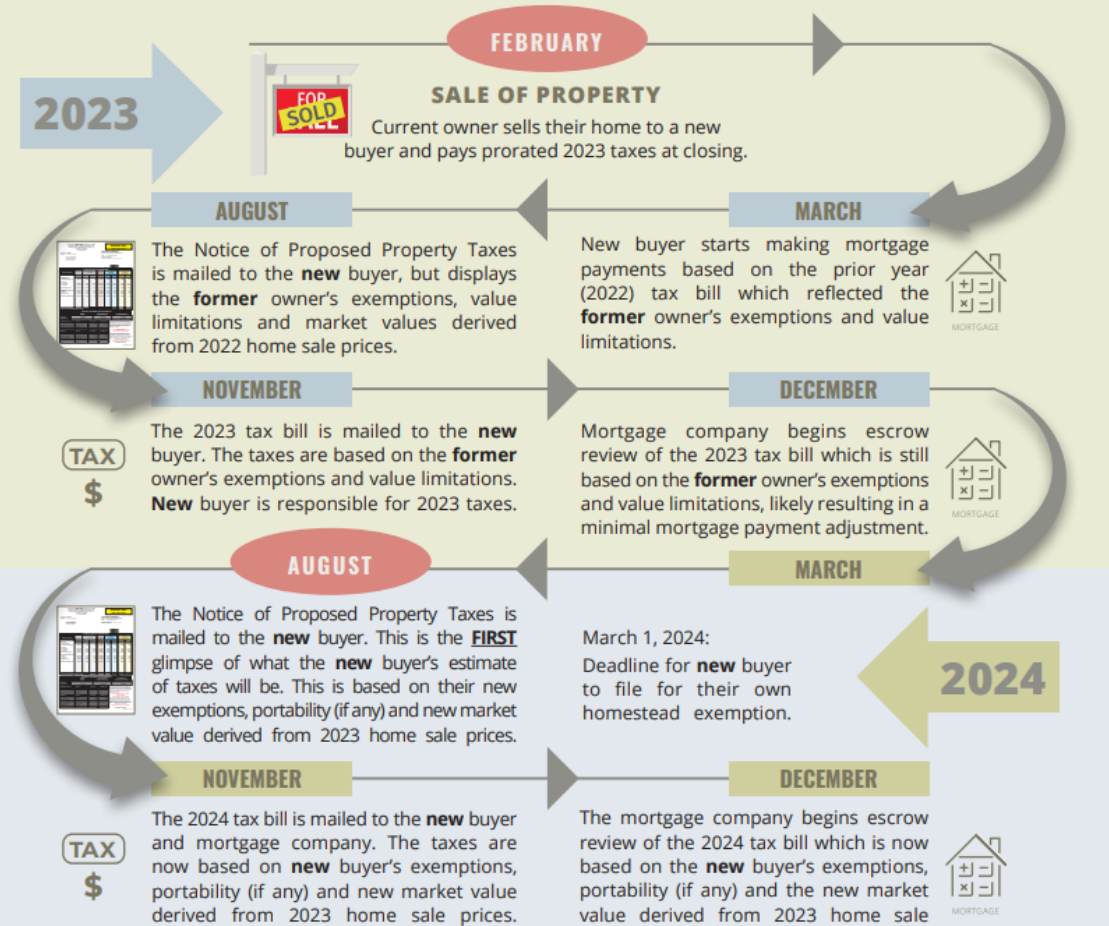
DOWNSIZING CALCULATION: Portability from previous property divided by (÷) previous property Market Value (MV), multiplied by (x) Market Value (MV) of new property.



New Homebuyer Timeline

NEW HOMEBUYER TIMELINE - PLAN AHEAD!!

When buying a home, you should not assume that the property taxes will remain the same. Whenever there is a change in ownership, the assessed value of the property may reset to full market value, which may result in higher property taxes. This flowchart illustrates the purchase cycle in relation to when a new buyer may first see a glimpse of their proposed taxes-- they are MONTHS apart! Please PLAN AHEAD for the financial impact.



HELPFUL TOOL!

Why wait until August in the year following your sale to see your estimated property taxes. Plan ahead and be prepared by using our Property Tax Estimator tool found on our website.

(www.pa.martin.fl.us)

New Homebuyer Post It Notes



MARTIN COUNTY
PROPERTY APPRAISER
Jenny Fields, CFA

CONGRATULATIONS!

YOUR NEXT STEPS

Scan the QR Codes with your mobile device for quick access.



**File for Homestead
Exemption & Portability**



**Review New Homebuyer
Timeline Handout**



**Estimate Your Property
Taxes**



**Sign Up for
Monthly Information**



"We VALUE Martin!"

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

Married? Divorced? Widowed?



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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

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



**DESIGNATION OF OWNERSHIP SHARES
OF ABANDONED HOMESTEAD**

Section 193.155(8), Florida Statutes

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

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	Designated % ownership
		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.
<hr/> Spouse 1 signature	<hr/> Spouse 2 signature



Property Damage Information

What is a Calamity?

A calamity occurs when your home is physically damaged or destroyed by an event beyond your control. This applies to both homesteaded and non-homesteaded property. This does not include damaged caused directly or indirectly by the property owner with the intent to damage or destroy the improvement.

How Does a Calamity Affect My Value?

How Does a Calamity Affect My Property Value?

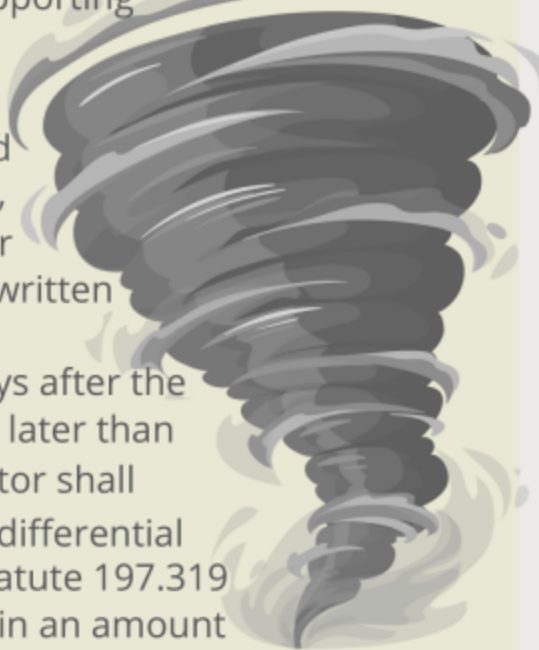
When a calamity occurs, is the responsibility of the property owner to notify the Office of the Property Appraiser as soon as possible. Any change in value as a result of the calamity will be reflected in the following tax roll year.

The Property Appraiser will consider the condition of the property as of January 1 after the event and any remaining damage will be taken into account for the next years value.

Any changes, additions or improvements, commenced within 3 years that replace all or a portion of the property, that was damaged or destroyed may not increase your assessed value.

When a calamity occurs on residential improvements that are rendered uninhabitable for at least 30 days, the property owner may request a refund of taxes for the portion of the year in which the home was deemed uninhabitable. This does not include structures that are not essential to the use and occupancy of the residential dwelling, such as detached garage, pool, or land.

An application needs to be filed with the Property Appraiser by March 1 of the year following the event. The Property Appraiser may request additional supporting documentation to determine whether the applicant is entitled to a refund. If entitled, the Property Appraiser must issue an official written statement to the Tax Collector within 30 days after the determination, but no later than April 1. The Tax Collector shall calculate the damage differential pursuant to Florida Statute 197.319 and process a refund in an amount equal to the catastrophic event refund.



How Does a Calamity Affect My Property Taxes?



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.





New Construction & Development



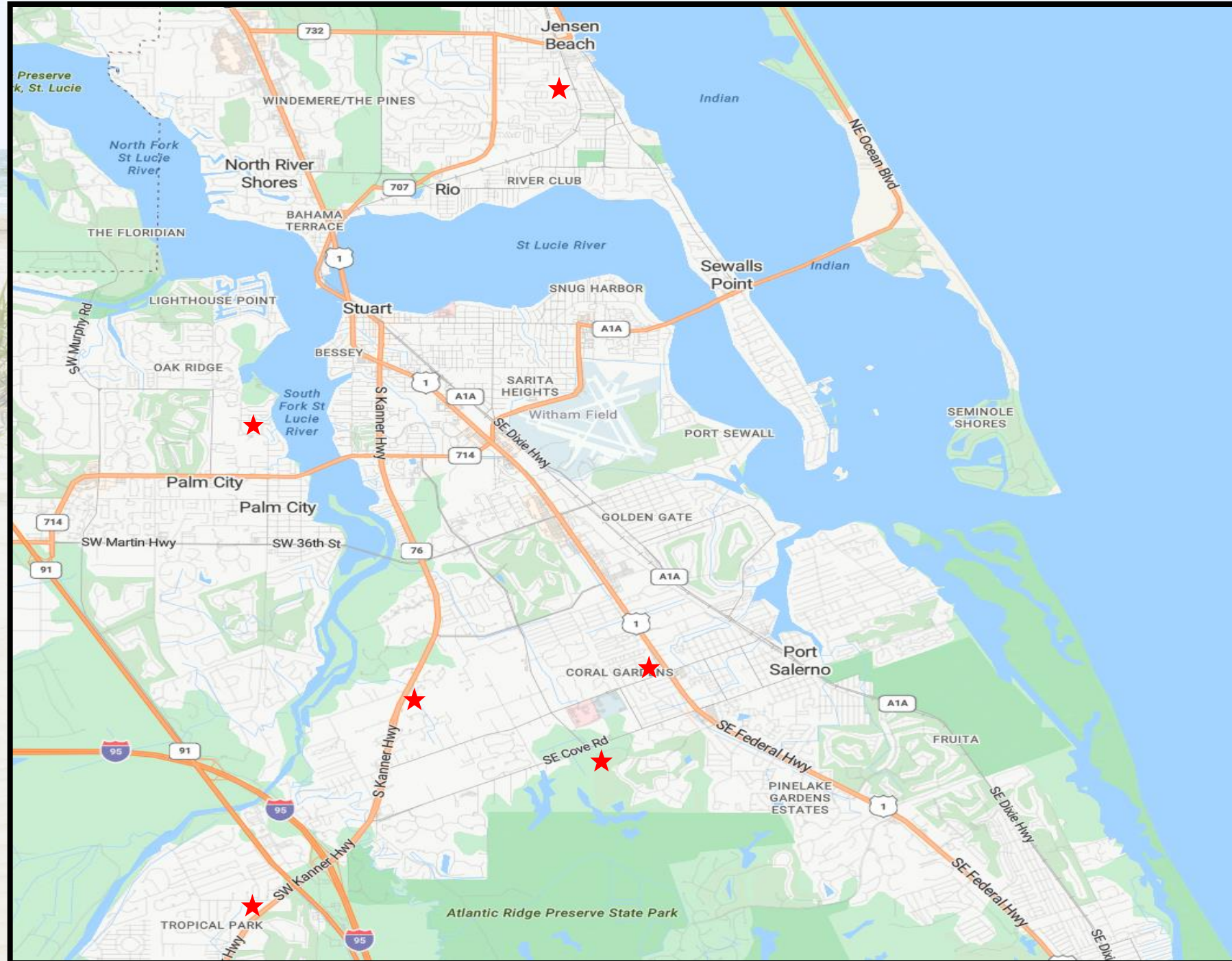
Residential

D·R·HORTON®

America's Builder



1. Sabal Point – 68 SFD, \$576+
2. The Oaks – 24 SFD
3. Willow Pointe – 65 SFD, \$523+
4. Sandpiper Square – 20 SFD
5. Preserves at Park Trace – 114 SFD
6. Hampton Estates – 28 SFD





- 1. Copperleaf – 373 SFD (9 remaining) \$1.46+
- 2. Highpointe – 313 SFD, \$547+
- 3. Bridgewater – 107 SFD, \$1.75+

KOLTER

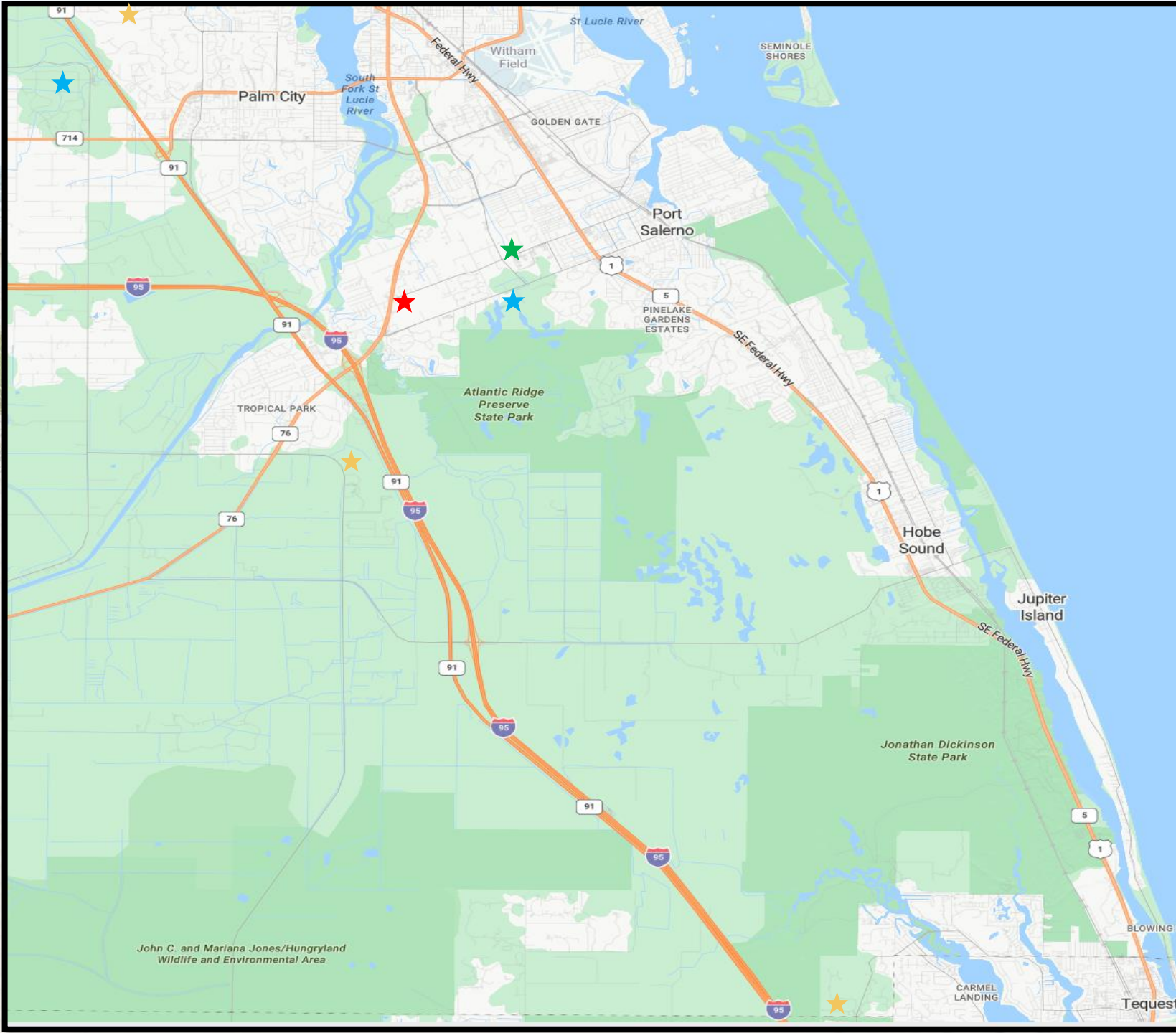
- 1. Canopy Creek – 294 SFD, \$974+
- 2. Cove Royale – 117 SFD

KHovnanian
Homes

- 1. Salerno Reserve – 79 SFD

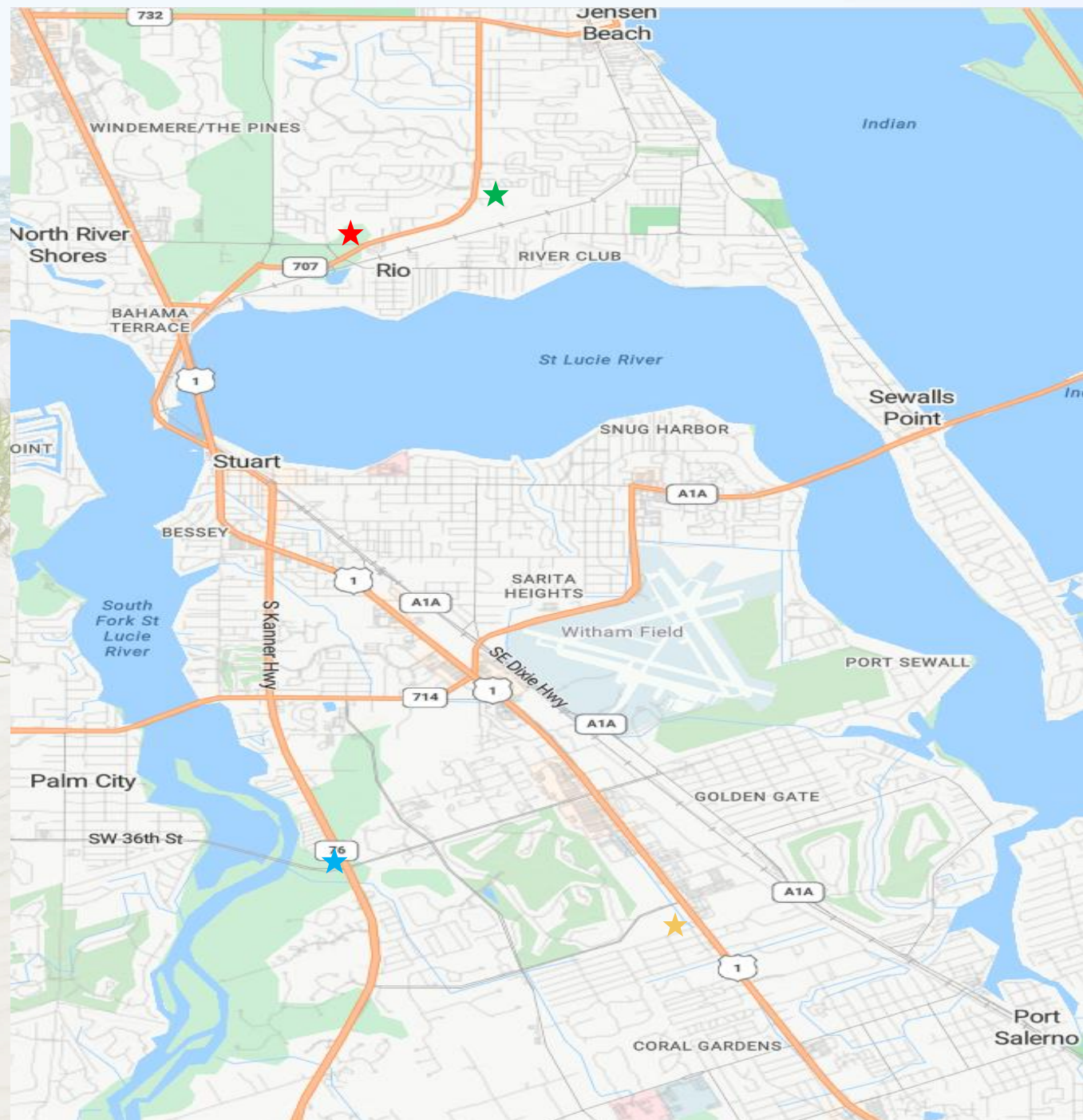
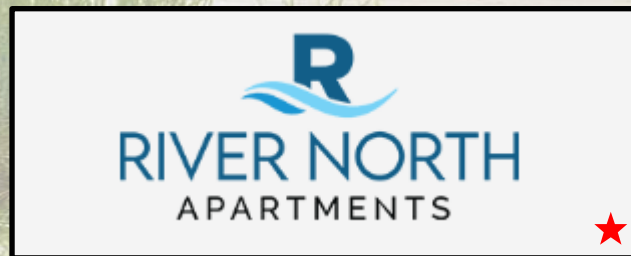


- 1. Edgewater Pointe – 117 TH, \$380+





Multifamily





Commercial & Industrial

COMMERCIAL/INDUSTRIAL PROPERTIES

Top Property Type By Count

Property Code	Property Type	Count
1204	Mixed Use condo	572
4804	Warehouse Condo	551
1000	Vacant Commercial	343
4800	Warehouse Distribution	322
1100	Stores	268
1700	Office Building Single Story	195
1900	Prof serv/Medical offices	118
1600	Community Shopping Center	114
1800	Office Building Multi-Story	106
4000	Vacant Industrial	104



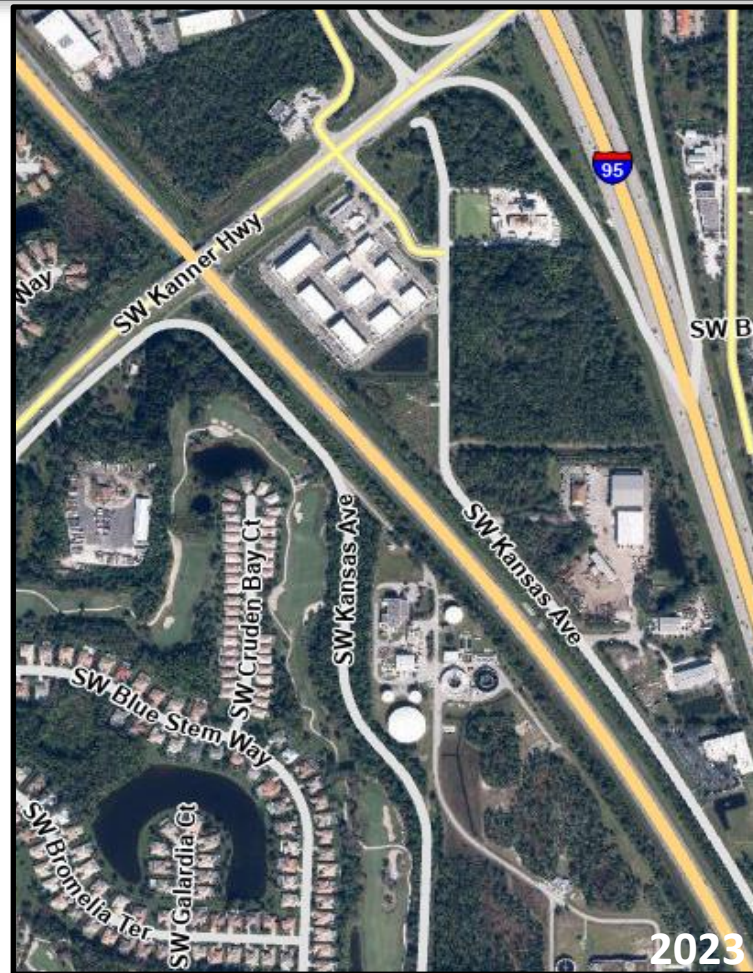
COMMERCIAL/INDUSTRIAL PROPERTIES

Top Property Type By Count

Property Code	Property Type	Total Finished Area
4800	Warehouse Distribution	7,365,076
1600	Community Shopping Center	5,265,460
1100	Stores	2,267,740
1800	Office Building Multi-Story	1,680,311
4100	Light Equipment Manufacturing	1,459,949
4804	Warehouse Condo	1,138,003
3900	Hotels/Motels	1,015,821
2700	Auto Sales/Repair	978,629
2000	Marina/Air/Bus Terminals	889,690
1204	Mixed Use condo	851,429



MARTIN COUNTY PROPERTY APPRAISER



South Martin Industrial Park

MARTIN COUNTY PROPERTY APPRAISER

2021



Indiantown



2021



2023



Palm City



2023



TSC
TRACTOR
SUPPLY CO.

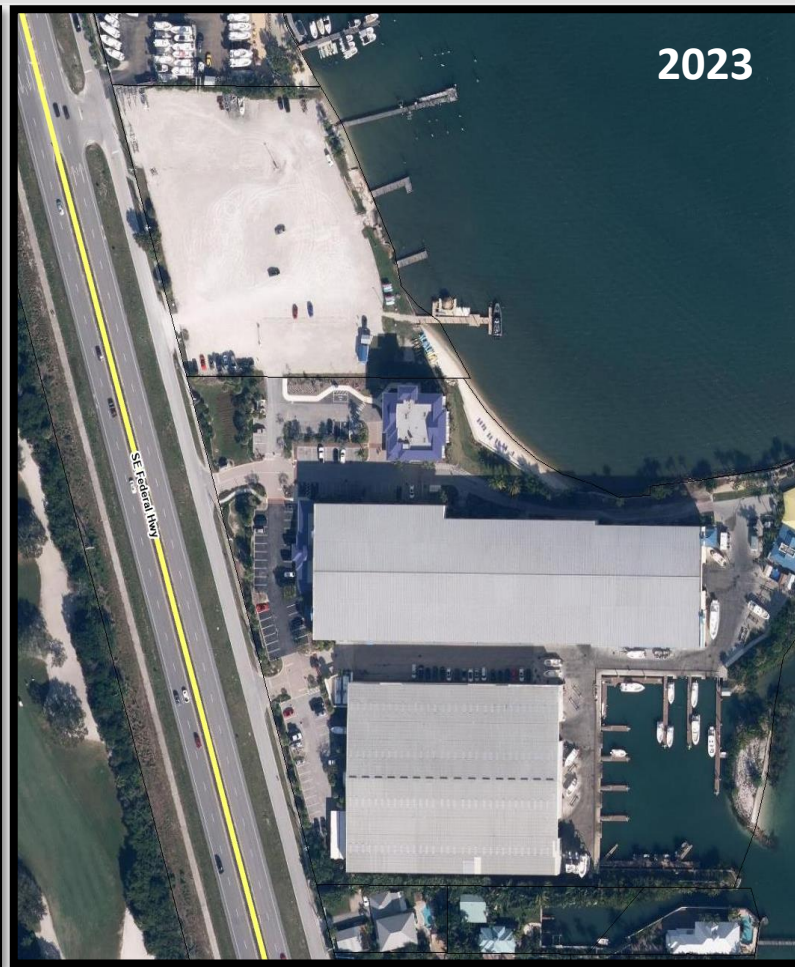
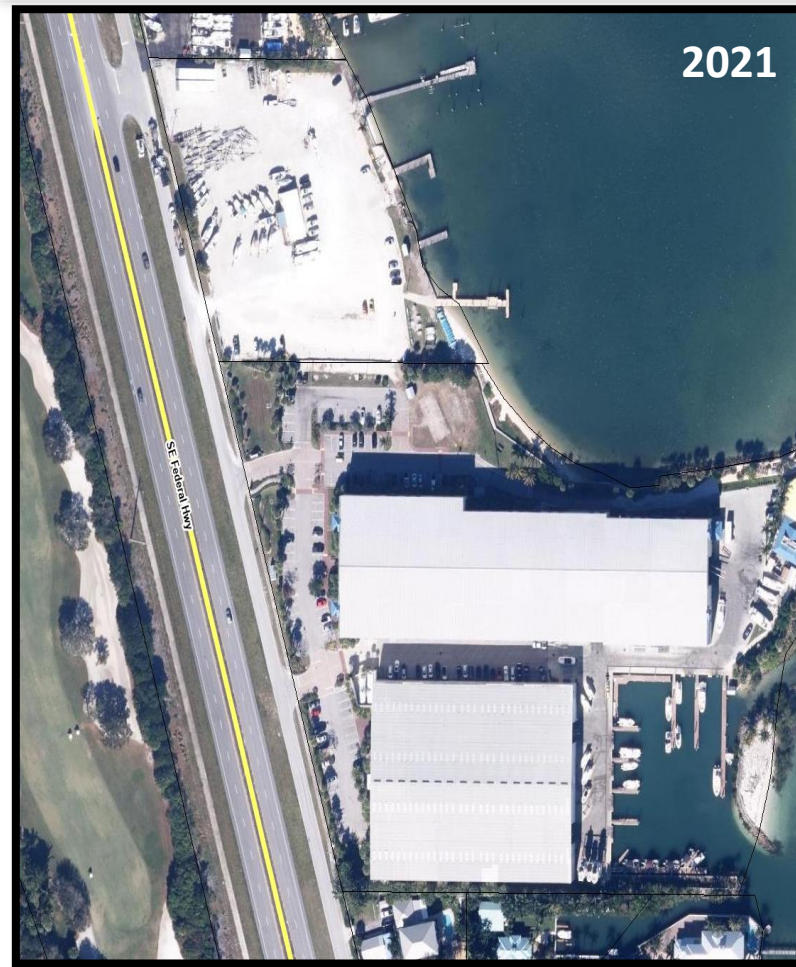
45,561 SF

Tractor Supply Palm City/Indiantown



Palm Pike Crossing

MARTIN COUNTY PROPERTY APPRAISER

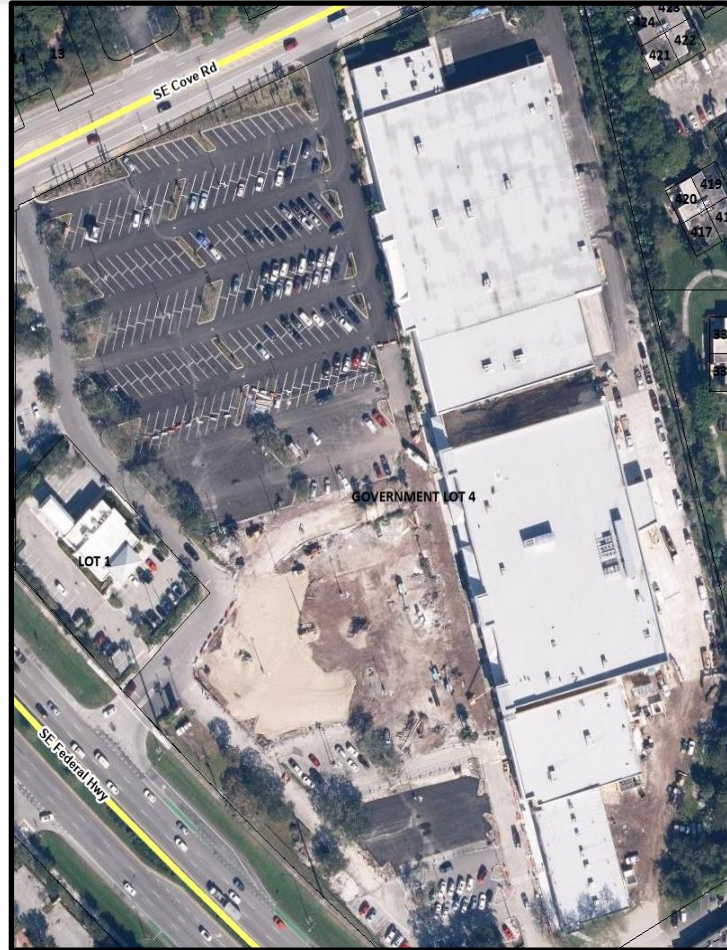
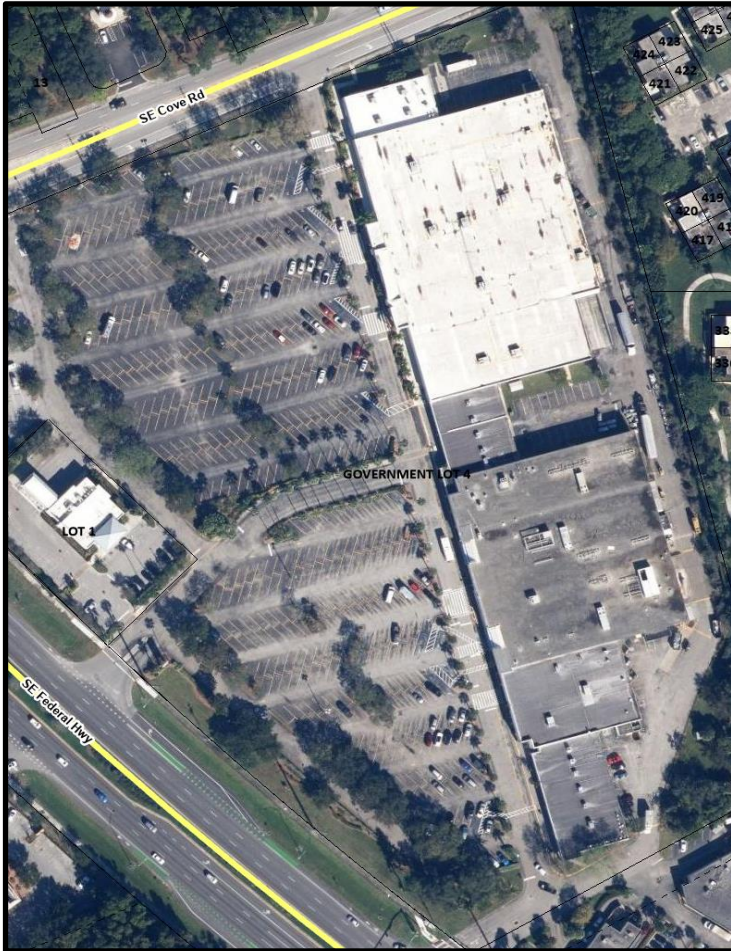


-18,808 SF
-30 rooms



The Pointe Hotel at Jupiter Pointe Marina

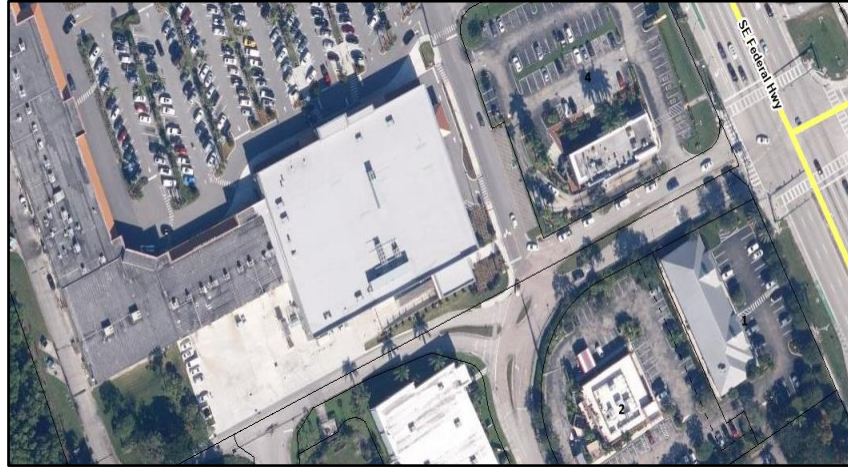
MARTIN COUNTY PROPERTY APPRAISER



Cove Shopping
Center

Publix

MARTIN COUNTY PROPERTY APPRAISER



Wedgewood
Commons

Federal/Osprey



Publix



Kanner/Pratt

MARTIN COUNTY PROPERTY APPRAISER



South Florida Gateway

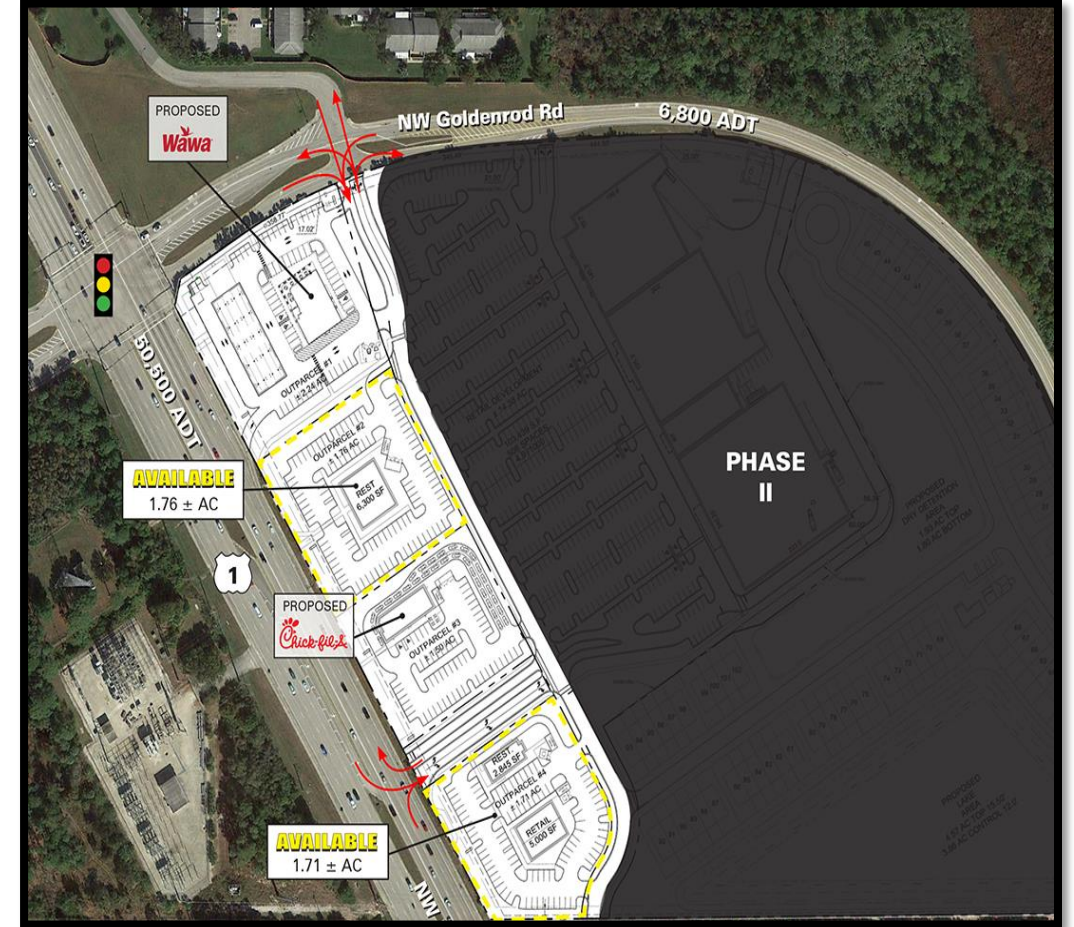
MARTIN COUNTY PROPERTY APPRAISER



10/31/2023

South Florida Gateway

MARTIN COUNTY PROPERTY APPRAISER



West Jensen CPUD

MARTIN COUNTY PROPERTY APPRAISER



West Jensen CPUD

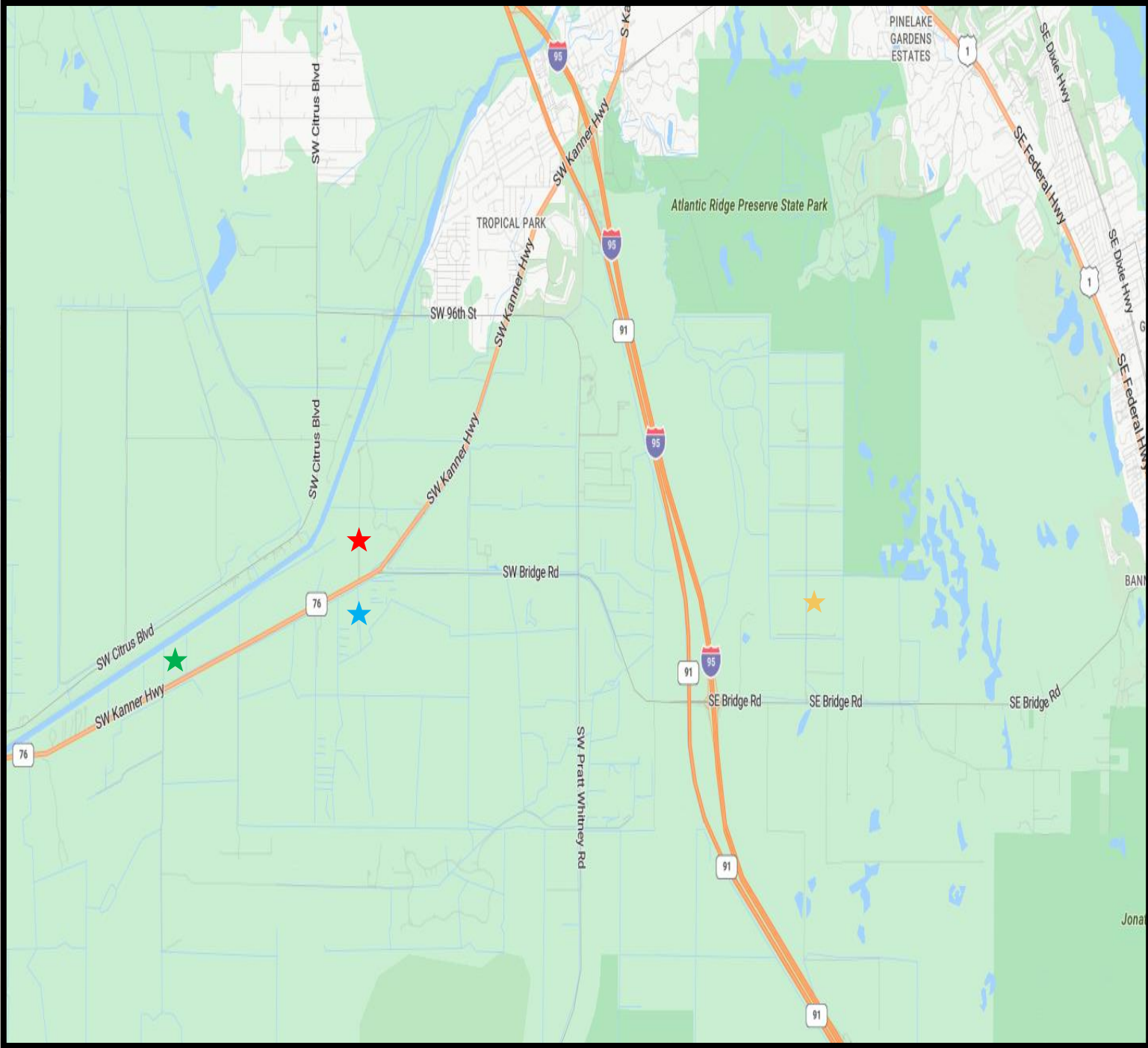


New Golf Courses

THREE LAKES★

The Ranch★

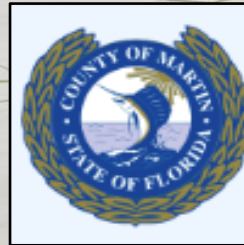
Rolling Sands★



Martin County Metropolitan Planning Organization (MPO)



Martin County BOCC Proposed Development Map



City of Stuart Development Map





New Website Features and Enhancements