



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



February

2024



SUNDAY

MONDAY

TUESDAY

WEDNESDAY

THURSDAY

FRIDAY

SATURDAY

				1 Martin Cares February E-News	2 iCareCommunity Magazine Martin County - County Connections	3
4 Friends and Neighbors of Martin County	5 Out2News	6	7 The Keyes Company	8	9	10
11 TCPalm Real Estate Source	12	13 League of Women Voters of Martin County	14 Martin County Realtors of the Treasure Coast	15 Dish With the Commish	16	17
18	19	20	21	22 Treasure Coast Builders Association	23	24
25	26 YMCA of the Treasure Coast	27	28	29 SummerField		



Presentations



Publications

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

INTERACTIVE CALENDAR

Martin County Realtors of the Treasure Coast



Property Appraiser Jenny Fields, Chief Deputy Karl Andersson and Director of Tax Roll & Appraisal Services Tyler Steinhauer will be presenting to the members of the Martin County Realtors of the Treasure Coast on January 24th.

Event Information

Event Date	February 14, 2024
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[Back](#)

Can I Rent My Homestead Property?

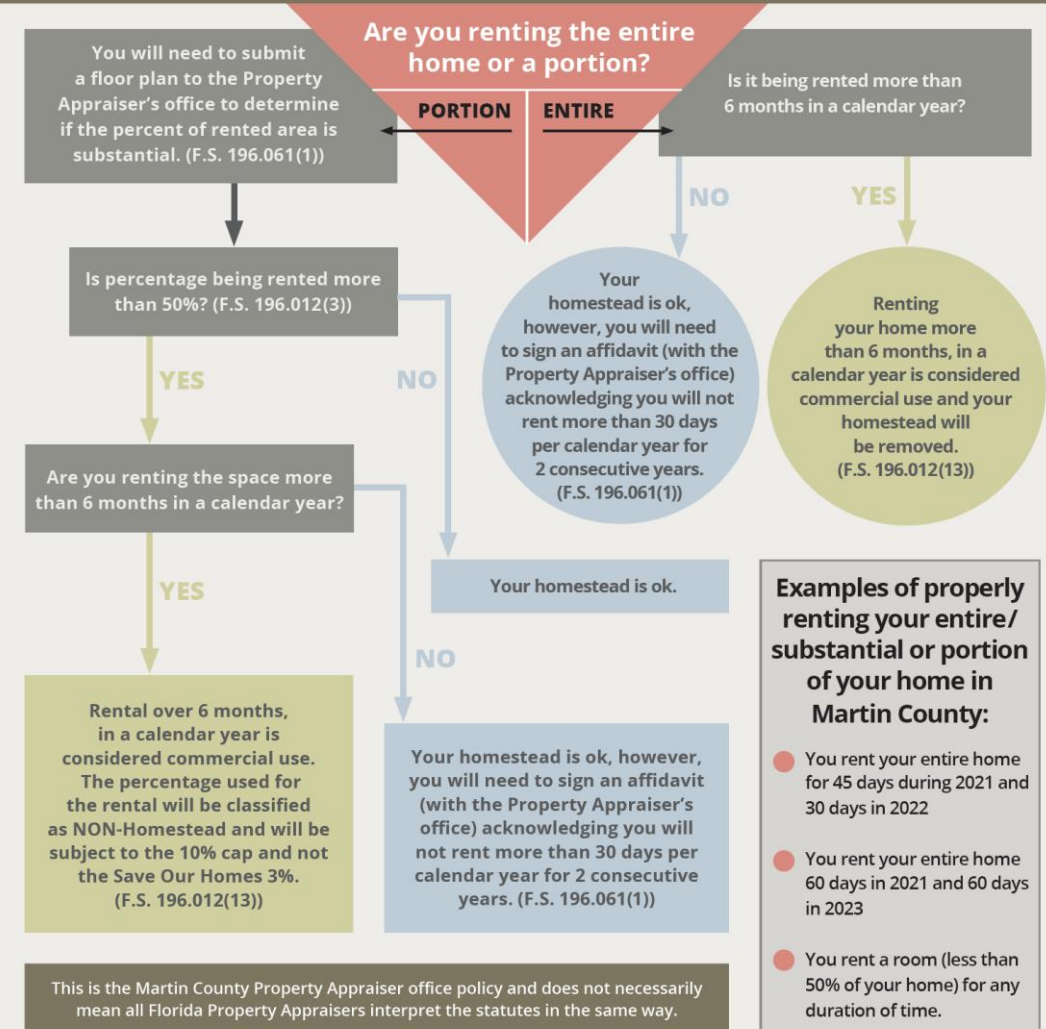


MARTIN COUNTY
PROPERTY APPRAISER
Jenny Fields, CFA

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



CAN I RENT MY HOMESTEAD PROPERTY?



"We VALUE Martin!"

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

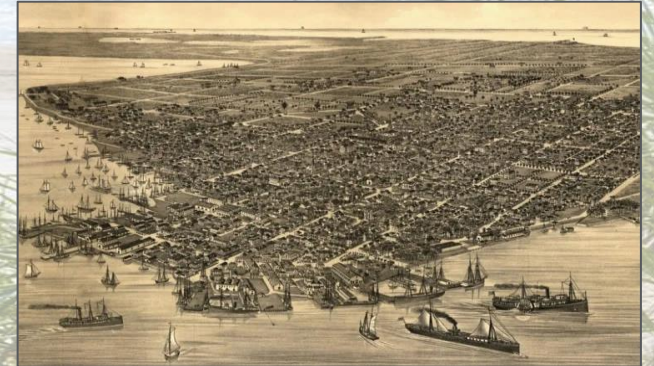


History of Property Tax/Appraiser



History of Property Taxes/Property Appraiser in Florida

- 1839: Ad valorem taxes were begun by territorial enactment.
- 1885: Legislature "Shall provide for a uniform and equal rate of taxation", Various exemptions were created for municipal, educational, religious, widows with dependents, and disabled veterans.
- 1934: First homestead exemption of \$5,000 was enacted.
- 1960s: Homestead exemption was increased to \$10,000.
- 1980: "Truth in Millage" act TRIM and an increase in the homestead exemption to \$25,000 was enacted.
- 1992: "Save Our Homes" (3% Cap) amendment to the Florida Constitution. (Implemented in 1994)
- 2008: Additional \$25,000 homestead exemption, portability of SOH, \$25,000 TPP exemption, and 10% Cap for non-homestead property.
- 2009-24: Additional exemptions, adjustments to exemptions, portability timeline increase, calamity legislation, etc...



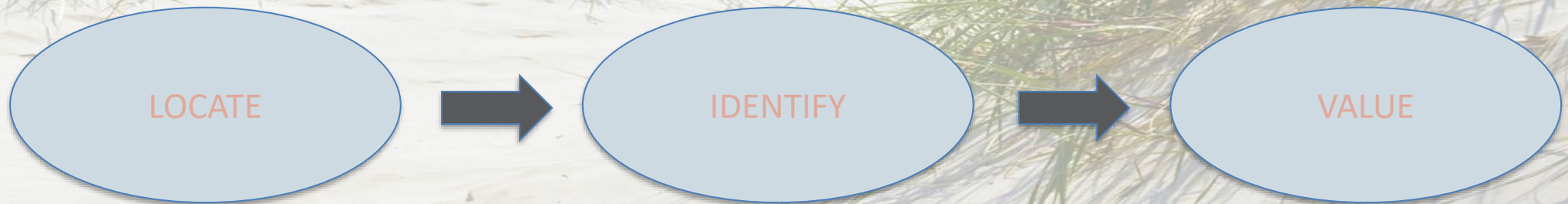


Office Structure



Martin County Property Appraiser

M I S S I O N





Office Structure

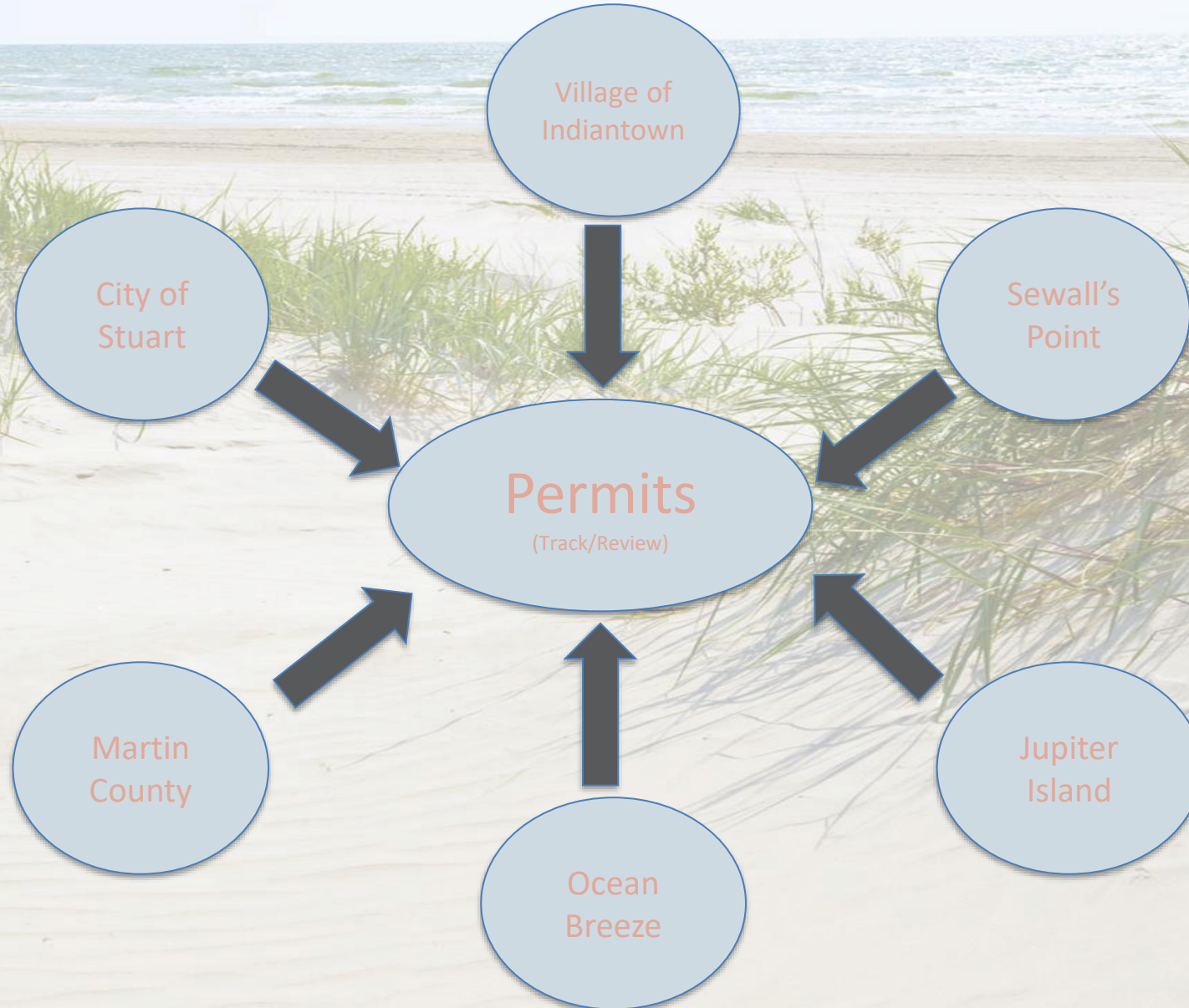




New Construction & Development



Martin County Property Appraiser





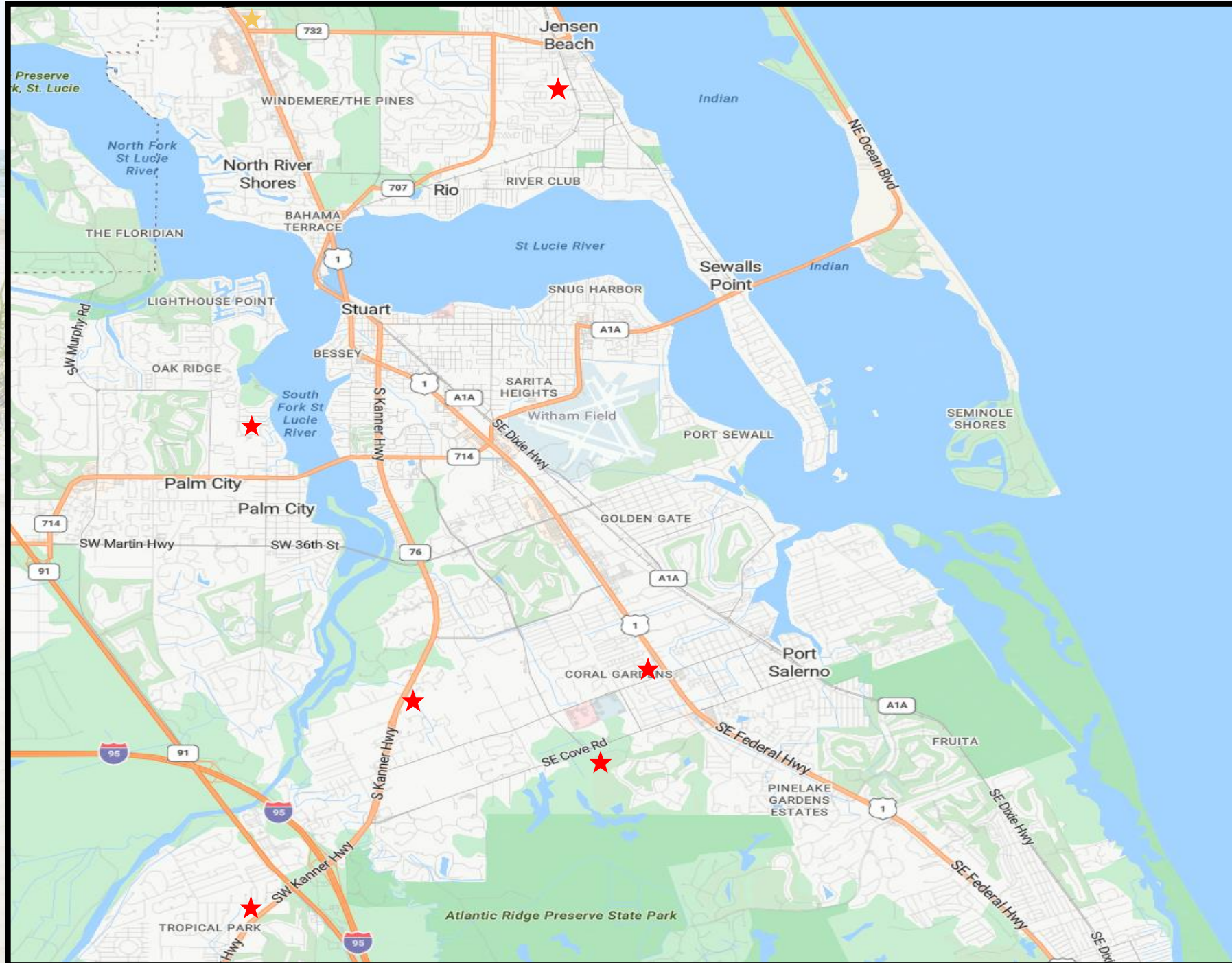
Single Family Residential



1. Sabal Pointe – 68 SFD, \$549+
2. The Oaks – 24 SFD, \$729+
3. Willow Pointe – 65 SFD, \$533+
4. Sandpiper Square – 20 SFD
5. Preserves at Park Trace – 112 SFD, \$614+
6. Twin Oaks– 28 SFD



1. Avila – 160 SFD/TH, \$400+





- 1. Camellia – 98 TH, \$450+
- 2. Highpointe – 313 SFD, \$599+
- 3. Bridgewater – 107 SFD, \$1.76+

KOLTER

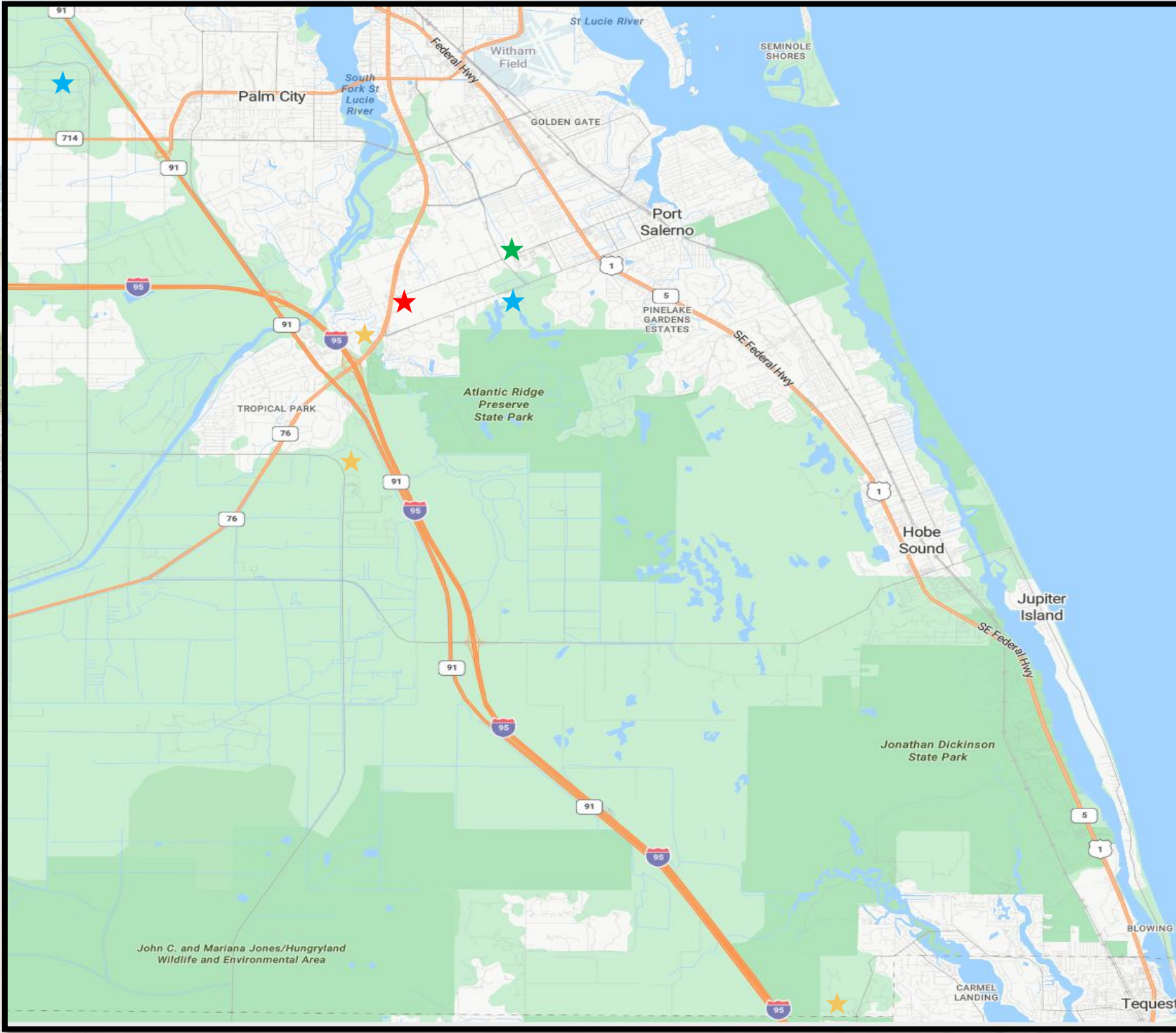
- 1. Canopy Creek – 294 SFD, \$1.47+
- 2. Cove Royale – 117 SFD, \$600+

KHovnanian
Homes

- 1. Salerno Reserve – 79 SFD \$669+

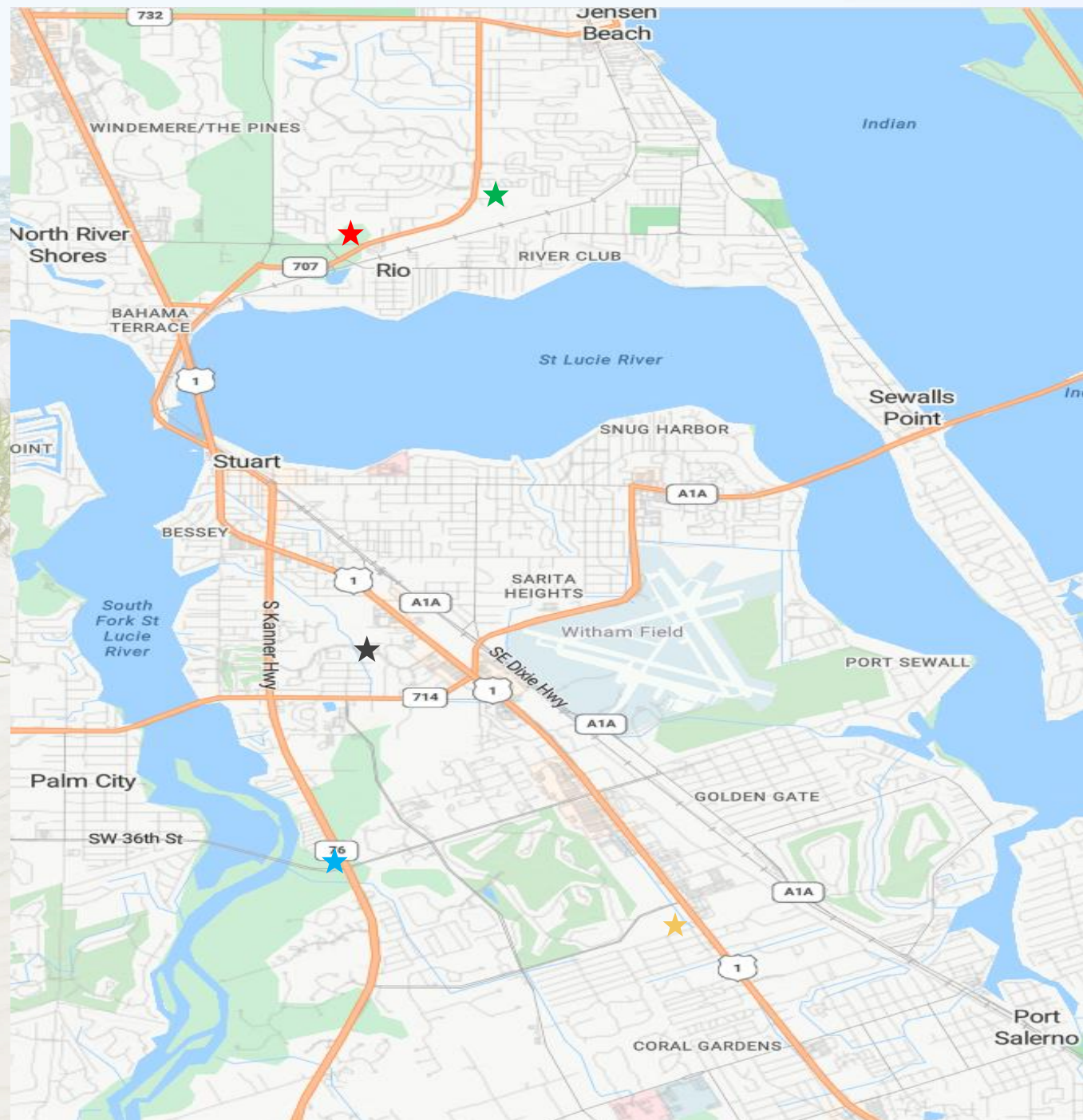


- 1. Edgewater Pointe – 117 TH, \$427+





Multifamily Residential





Master Planned Communities

NEWFIELD
MARTIN COUNTY, FL

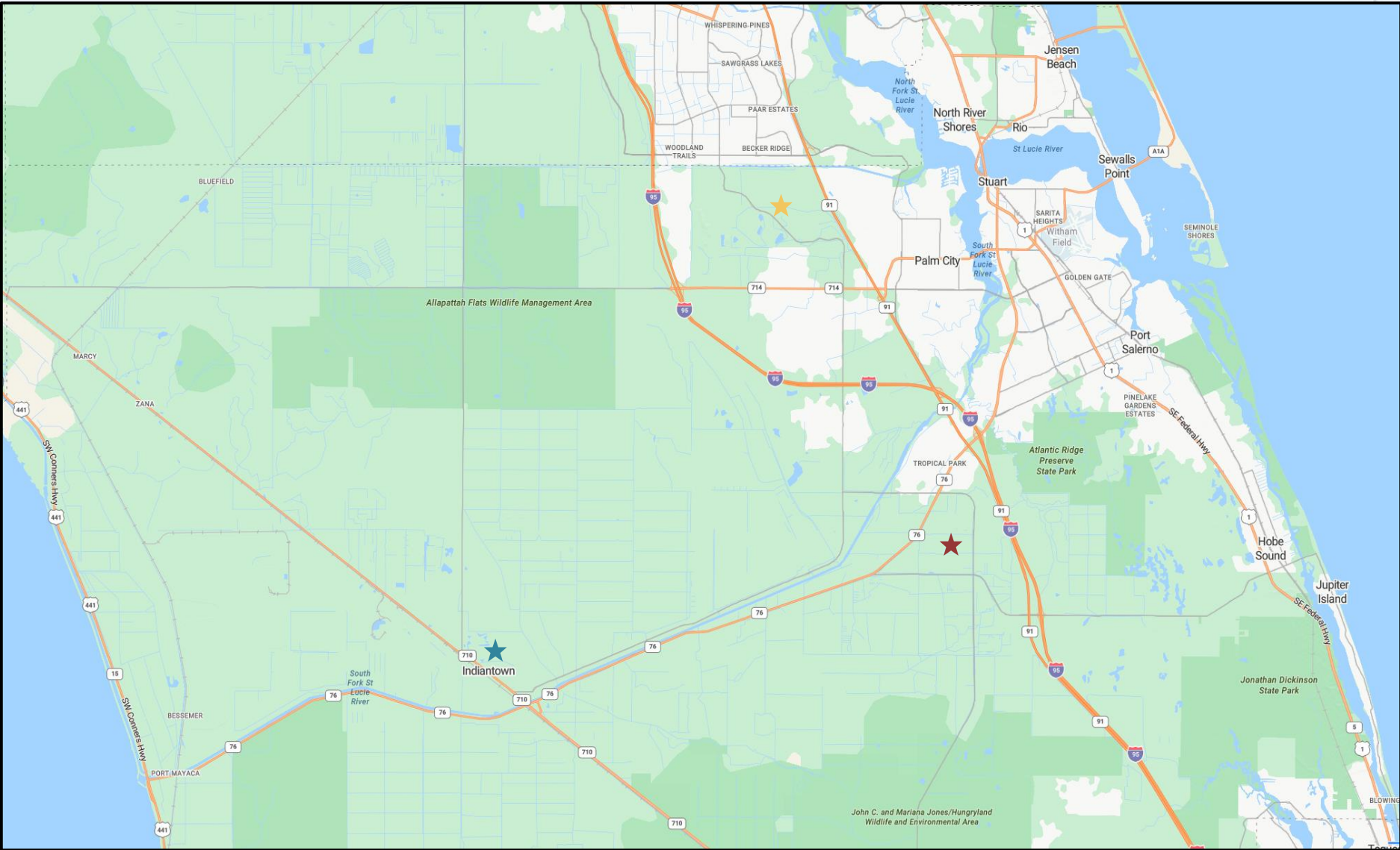
Storie



TERRA LAGO
VILLAGE OF INDIANTOWN
A GARCIA COMPANY



THE GARCIA
COMPANIES



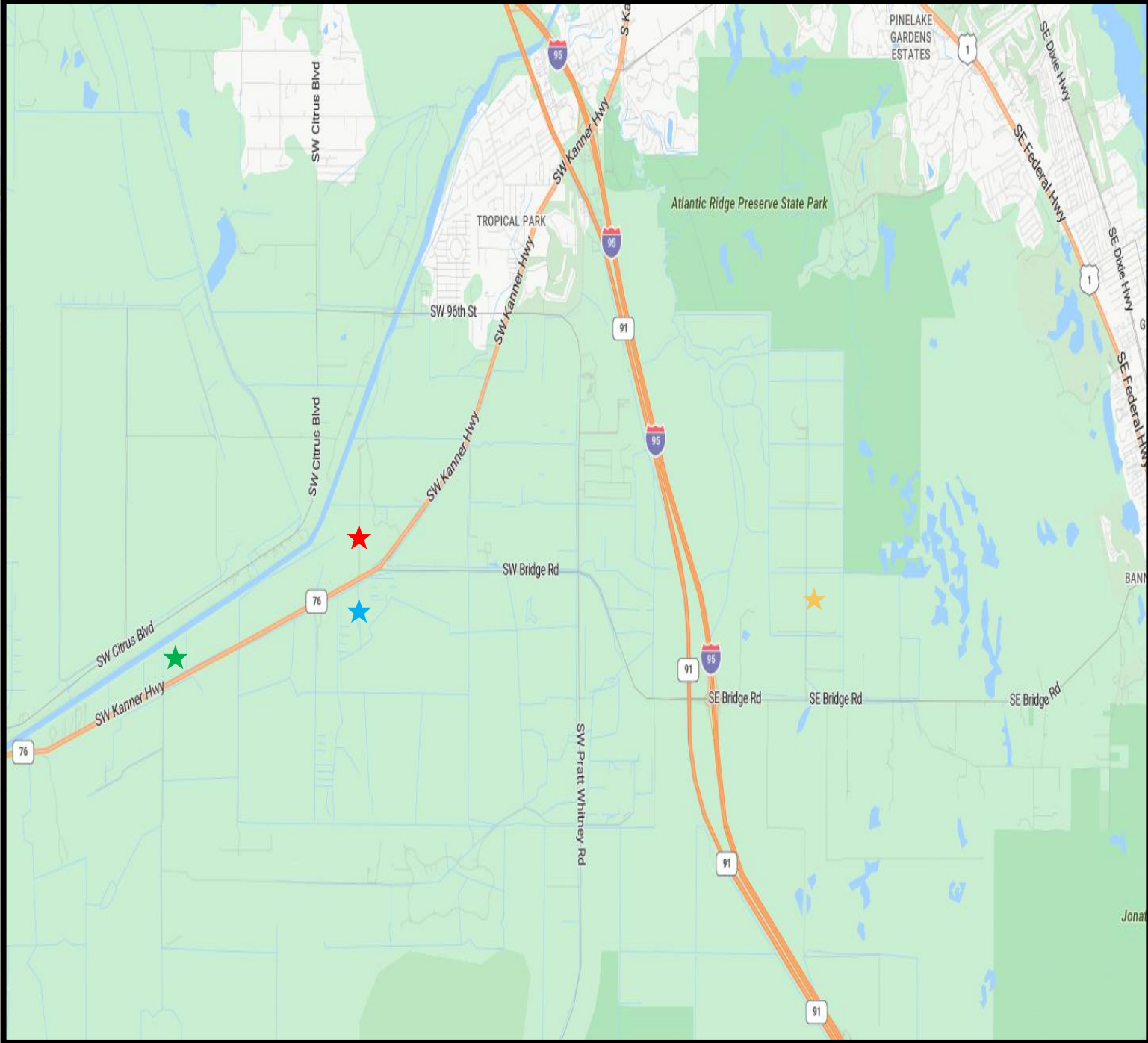


New Golf Courses

THREE LAKES★

The Ranch★

Rolling Sands★



THREE LAKES



The Ranch





Discovery
LAND COMPANY

ATLANTIC RIDGE STATE PARK

PUBLIC ACCESS AND STATE
PARK LAND DONATION

STATE PARK PUBLIC
ACCESS

NATIVE WETLAND/UPLAND
HABITAT RESTORATION

LAKE

GOLF COURSE

CLUB PARCEL

LAKE WITH DEEP WATER
HABITAT, NATIVE
LITTORAL ZONE
AND SHORELINE
PLANTING, TYPICAL
ALL LAKES

Martin County Metropolitan Planning Organization (MPO)



Martin County BOCC Proposed Development Map



City of Stuart Development Map





Property Appraiser Legislative Update

196.1978 – NEW AFFORDABLE HOUSING EXEMPTIONS:

3 New Exemptions:

- **New Ad-Valorem Exemption of land owned by non-profit entity subject to 99-year lease.**
- **New Ad-Valorem Exemption available to for-profit entities and applicable to rent-restricted units within newly constructed or substantially rehabilitated development.**
- **New Ad-Valorem Exemption available to for-profit entities owning property dedicated to affordable housing. Requires authorization by local County or City Ordinance.**

Effective beginning with the 2024 tax roll

196.198 – EDUCATION EXEMPTION UPDATE

- **Properties used exclusively for educational purposes are deemed owned by an educational institution if the educational institution is a lessee that owns the leasehold interest in a bona fide lease for a nominal amount per year and has an original lease term of 98 years or more.**

Effective beginning with the 2024 tax roll

197.319 – REFUNDS FOR RES. IMP. RENDERED UNINHABITABLE BY CATASTROPHIC EVENT

- **2022 – 1973.3181 Refund of taxes for residential improvements rendered uninhabitable by Hurricane Ian or Hurricane Nicole**
- **2023 – 197.319 Refund of taxes for residential improvements rendered uninhabitable by a catastrophic event (Form DR-465)**

Effective beginning with the 2022 & 2023 tax roll

197.319 – REFUNDS CONT'D

- **Examples of Catastrophic Weather events typically affecting multiple properties:**
 - Hurricane
 - Tornado
 - Wildfire
 - Flooding

Effective beginning with the 2024 tax roll

197.319 – REFUNDS CONT'D

- **Examples of Catastrophic Non-weather events typically affecting individual properties:**
 - **Unintentional Fire**
 - **Water Damage**
 - **Structural Failure**

Effective beginning with the 2024 tax roll

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:	$\$300,000 \text{ less } \$75,000 =$	\$225,000
Percent change in value:	$\$225,000 \text{ divided by } \$300,000 =$.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:	$95 \text{ days divided by } 365 \text{ days} =$.26 or 26%
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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:	$.75 \text{ multiplied by } .26 =$.195
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Finally, the refund amount is calculated by applying the damage differential to the total property annual taxes paid:

Refund calculation:	$\$2,250 \text{ multiplied by } .195 =$	\$438.75 refund due
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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



Property Appraiser Proposed Constitutional Amendments Implementing Bills

CS / HJR 7017 – ANNUAL ADJUSTMENT TO HOMESTEAD EXEMPTION VALUE

- **Proposed constitutional amendment to “require an annual adjustment for inflation to the value of current or future homestead exemptions that apply solely to levies other than school district levies and for which every person who has legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another person legally or naturally dependent upon the owner is eligible.”**

Effective Date 1/1/25, if approved at the 2024 general election

HJR 53 / HB 55 – HOMESTEAD PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSE (QUADRIPLIGICS)

- **HJR 53 is a proposed constitutional amendment to authorize the legislature to provide for a homestead property tax exemption for the surviving spouse of a quadriplegic who was receiving homestead exemption on real property owned and used as a homestead at the time of their death. HB 55 is the implementing bill and amends § 196.101, Fla. Stat., to provide for the carry-over exemption for the benefit of the surviving spouse of a quadriplegic.**

Effective Date 1/1/25, if approved at the 2024 general election

SJR 976 / SB 978 – REDUCTION OF ASSESSED VALUE (GRANNY FLATS)

- **SJR 976 is a proposed constitutional amendment to authorize counties to provide for a reduction in the assessed value of homestead property equal to the value of the portions of such property used as living quarters for the property owner's parent or grandparent who is 62 years of age or older.**
- **The proposal removes an existing provision that authorizes counties to provide for a reduction in the assessed value equal to any increase in value resulting from the construction or reconstruction of homestead property to create living quarters for the property owner's parent or grandparent who meets the age requirement.**
- **Currently, the reduction is capped at 20 percent of the total assessed value of the property and is permitted only where a property has been improved in order to provide such living quarters.**
- **SB 978 is the implementing bill and amends § 193.703, Fla. Stat., to revise the requirements for receiving a reduction in the assessed value of the portion of homestead property that provides living quarters for a parent or grandparent of the property owner who is at least 62 years of age.**

Effective Date 1/1/25, if approved at the 2024 general election

HJR 1251 – TANGIBLE PERSONAL PROPERTY TAX EXEMPTION

- **Proposed constitutional amendment to authorize the legislature to exempt from ad valorem taxation tangible personal property located on land classified as agricultural and “owned by the landowner or leaseholder of the land.”**

Effective Date 1/1/25, if approved at the 2024 general election

SJR 1686 & CS / SB 1684 – PROPERTY TAX DISCOUNT FOR DISABLED VETERANS

- **SJR 1686 is a proposed constitutional amendment to revise the eligibility requirements for receiving the ad valorem tax discount on homestead property for disabled veterans to include all veterans with a combat-related disability, regardless of age, who were honorably discharged upon separation from military service and who received the Purple Heart medal.**
- **Currently, the discount is available for veterans with a combat-related disability who are age 65 or older and were honorably discharged from military service. SB 1684 is the implementing bill and amends § 196.082, Fla. Stat.**

Effective Date 1/1/25, if approved at the 2024 general election

Business Marketing Tools



MARTIN COUNTY
PROPERTY APPRAISER
Jenny Fields, CFA



Business Marketing Tools

Start With Us to get Free Tools at Your Fingertips!

● Create Brand Awareness

● Promote Your Product/Service

● Drive Traffic

● Grow Your Business

TARGET
a specific audience



Examples:

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

DEFINE
a geographic area



Examples:

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

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"



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Jenny Fields, CFA

Business & Agriculture

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