



**MARRIED?** 

**DIVORCED?** 

WIDOWED?

#### MARRIED? DIVORCED? WIDOWED?

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

- Married couples can claim only <u>one</u> 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.
- 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.
- 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

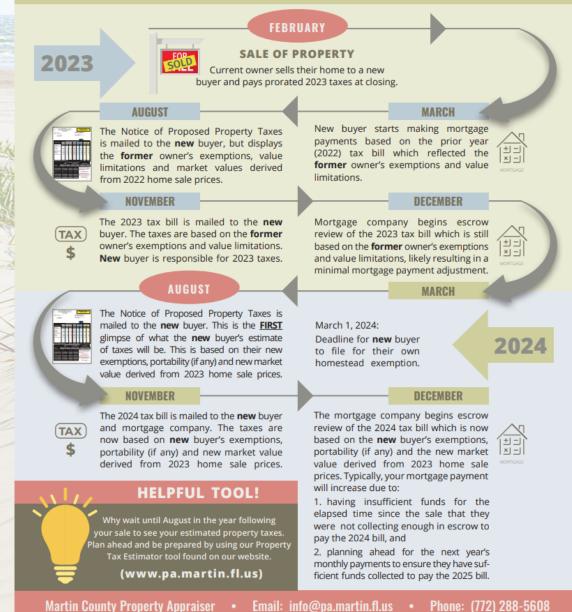
# Divorced? Widowed?

**Married**?

#### 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.

## New Homebuyer Timeline



### MEDIAN SALE PRICE JUPITER ISLAND

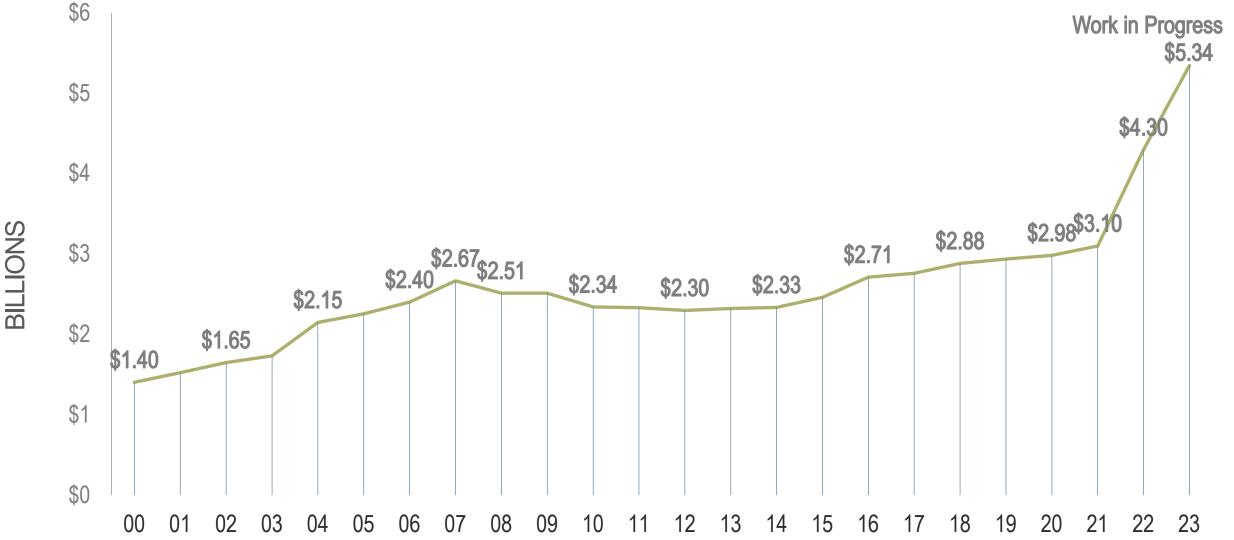
2006...\$5,075,000 2007...\$3,462,500 2009...\$4,275,000 2011...\$2,405,000 2013...\$3,537,500 2016...\$3,062,500 2018...\$3,400,000 2019...\$4,100,000 2020...\$4,345,000 2021...\$7,600,000 2022...\$8,300,000 2023...\$8,900,000



SINGLE FAMILY HOMES

### **HISTORY** OF JUPITER ISLAND MARKET VALUES

#### YEAR TO YEAR COMPARISON



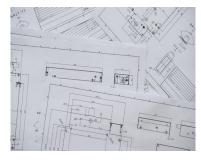


# New Construction & Development

### **NEW CONSTRUCTION**

2023 New Construction			
Single Family	582		
Living SQFT (Single Family)	1,500,185		
Pools	435		
Pools (Surface Area)	207,074		
Boatlifts	144		
Docks SQFT	69,716		

	Issued Year		
	2020	2021	2022
Permits issued	18,515	19,351	17,222





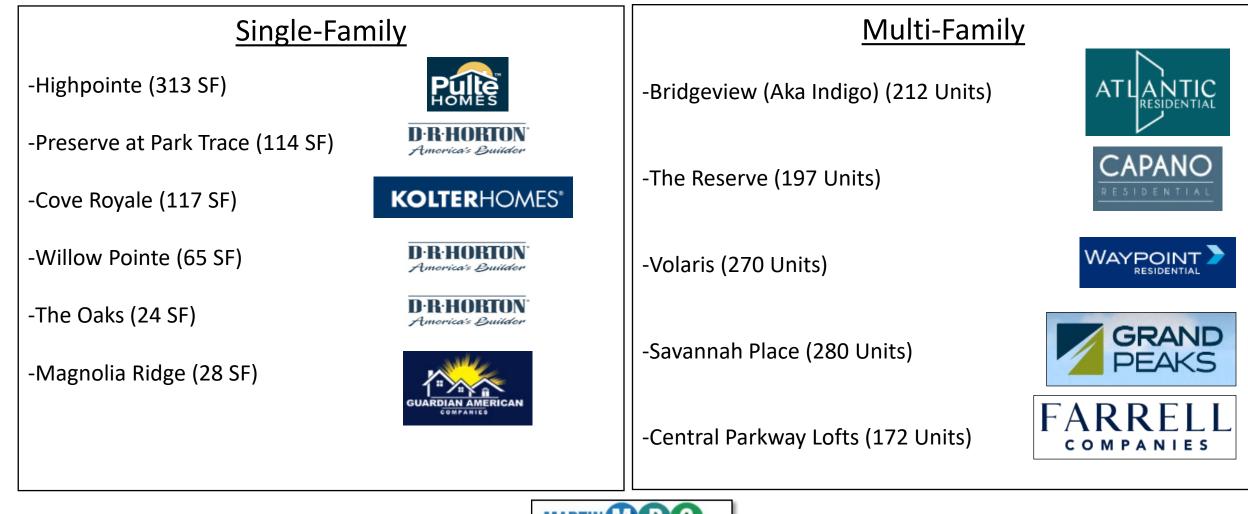
	Tax Roll Year		
	2021	2022	2023
Total New Construction Value	\$297	\$547	\$650*

\*In Millions. Still inputting and valuing 2023.

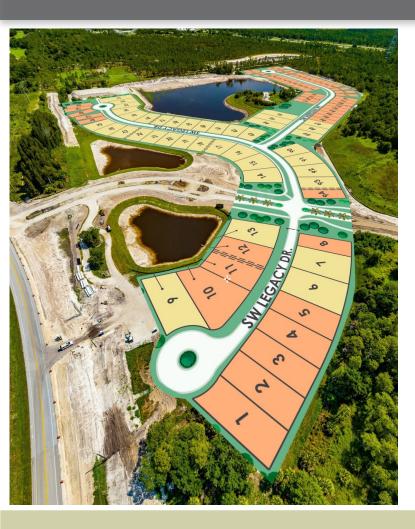




### **NEW DEVELOPMENT**









**1,850 - 3,820** sqft Single Family Home



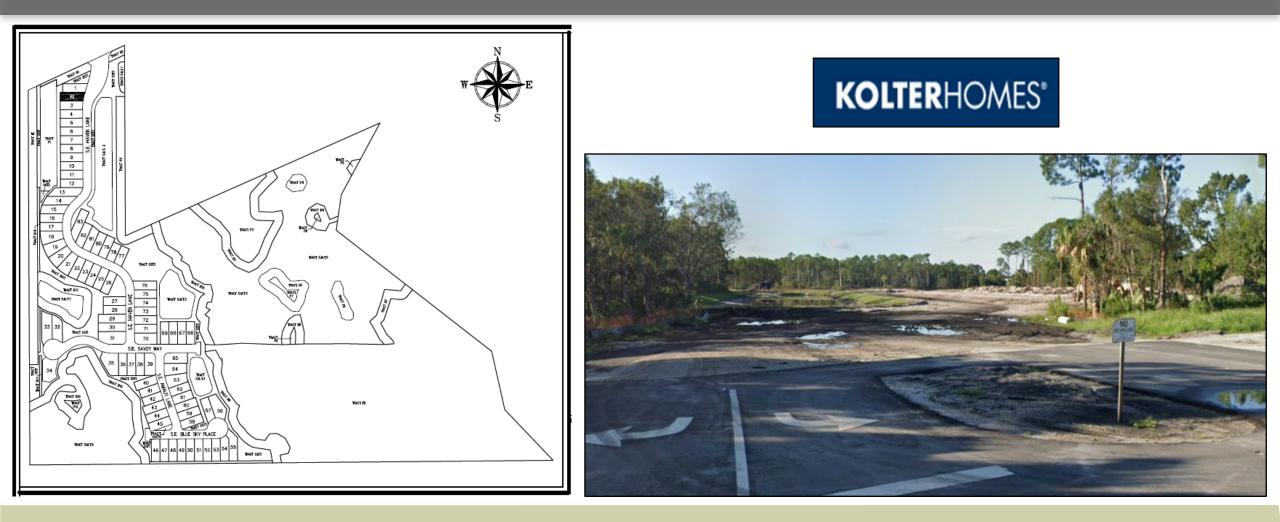
•313 Single Family



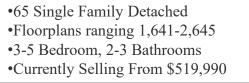
#### Highpointe



#### **The Preserves at Park Trace**



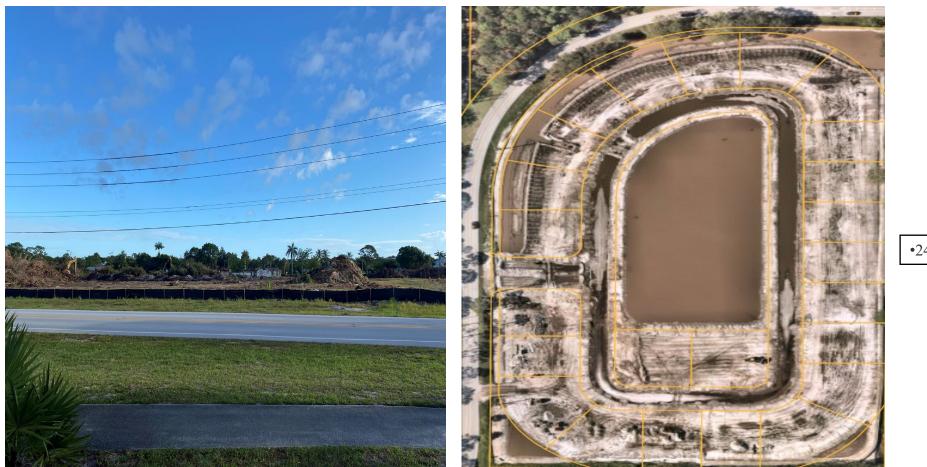
**Cove Royale** 







#### **Willow Pointe**





•24 Single Family Detached

#### **The Oaks**



#### Magnolia Ridge



Indigo



**The Reserve At Jensen Beach** 



**Volaris** 



**River North (aka Savannah Place)** 



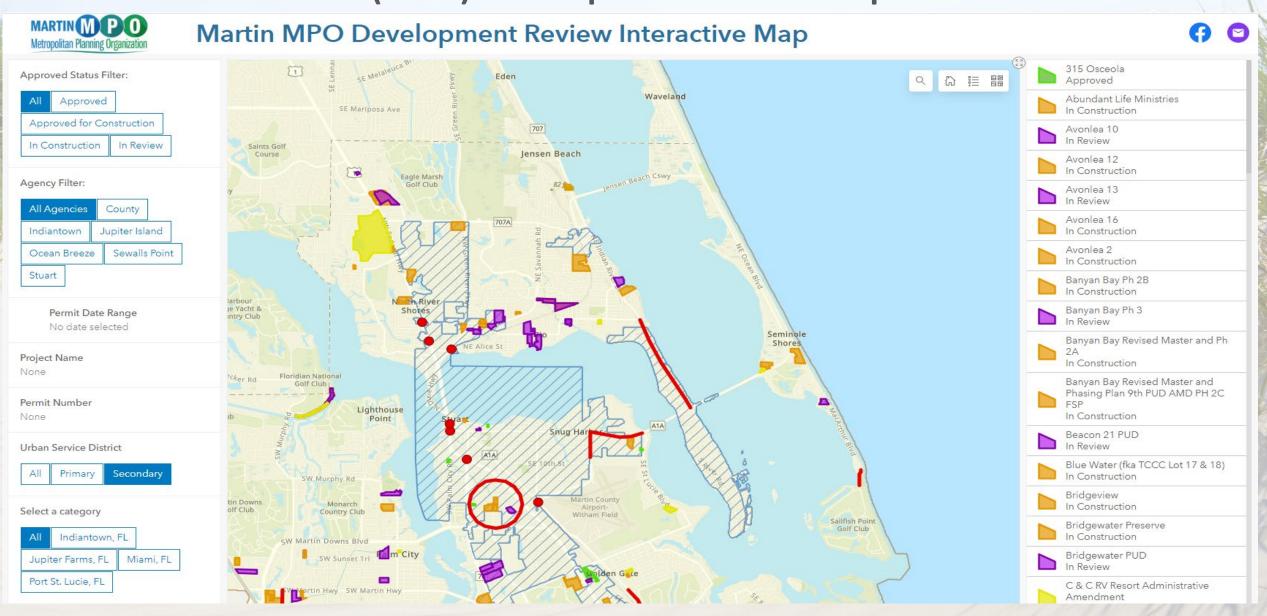




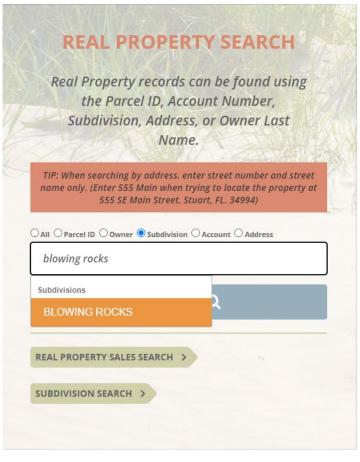
#### **Central Parkway Lofts**



#### Martin County Metropolitan Planning Organization (MPO) Development Review Map

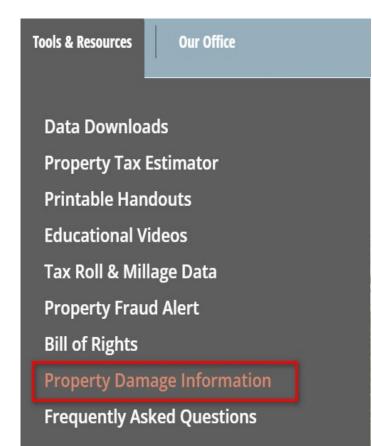






All OParcel ID OOwner	Subdivision	n O Account O Address			
BLOWING ROCKS		Q			
			EXPORT LIST TO TABLE (.CSV)	EXPORT LIST TO	LABELS (.PD
Show 20 🔻 entries Sho	owing 1 to 20	of 28 entries		•	1 2 🕨
Parcel ID	\$ AIN	\$ Address	\$ Owner	Subdivision	Links
35-38-42-003-000-00220-9	57343	SOUTH BEACH RD JUPITER ISLAND FL	NATURE CONSERVANCY	BLOWING ROCKS	9 &
35-38-42-003-000-00221-8	57344	500 SOUTH BEACH RD JUPITER ISLAND FL	GERDA M BENSON QUALIFIED PERSONAL RESIDENCE TRUST	BLOWING ROCKS	9 &
35-38-42-003-000-00250-2	57346	505 SOUTH BEACH RD JUPITER ISLAND FL	BRENDA M BAILEY QUALIFIED PERSONAL RESIDENCE TRUST NO 1 GARY S BAILEY CREDIT SHELTER TRUST	BLOWING ROCKS	9 &
35-38-42-003-000-00270-8	57348	507 SOUTH BEACH RD JUPITER ISLAND FL	BOHNETT CLARE H	BLOWING ROCKS	9 &
35-38-42-003-000-00271-7	57349	506 SOUTH BEACH RD JUPITER ISLAND FL	ROLLO CHRISTOPHER ROLLO LISA RIGGIO	BLOWING ROCKS	9 &
35-38-42-003-000-00281-5	57350	509 SOUTH BEACH RD JUPITER ISLAND FL	BEACH BUDHA LLC	BLOWING ROCKS	9 &
35-38-42-003-000-00290-4	57351	511 SOUTH BEACH RD JUPITER ISLAND FL	BEACH BUDHA LLC	BLOWING ROCKS	9 &
35-38-42-003-000-00320-8	57352	517 SOUTH BEACH RD JUPITER ISLAND FL	JEFFREY ADAM CITRON 2019 FLORIDA QPRT	BLOWING ROCKS	0 &
35-38-42-003-000-00321-7	57353	516 SOUTH BEACH RD JUPITER ISLAND FL	SCHIRALLI ANGELO P & BONNIE	BLOWING ROCKS	9 &
35-38-42-003-000-00331-5	57355	518 SOUTH BEACH RD JUPITER ISLAND FL	BLAZIE DEANE B BLAZIE LYNN M	BLOWING ROCKS	9&
35-38-42-003-000-00340-4	57356	521 SOUTH BEACH RD JUPITER ISLAND FL	RUMMELL PETER RUMMELL LEE ANN	BLOWING ROCKS	9&
35-38-42-003-000-00341-3	57357	520 SOUTH BEACH RD JUPITER ISLAND FL	ROGERS GARY L & CHARLOTTE A	BLOWING ROCKS	9 &
35-38-42-003-000-00350-1	57358	525 SOUTH BEACH RD JUPITER ISLAND FL	SAUL JULIAN D & ANITA	BLOWING ROCKS	9 &
35-38-42-003-000-00351-0	57359	524 SOUTH BEACH RD JUPITER ISLAND FL	CHARLES E POMPEA INVESTMENT MGMT TRUST	BLOWING ROCKS	9 & E
35-38-42-003-000-00360-9	57360	527 SOUTH BEACH RD JUPITER ISLAND FL	IANUZZI EVELYN I /E	BLOWING ROCKS	9 & E

New Subdivision Search allows you to query a list of all parcels within a subdivision. We are using the platted name and commonly knows subdivision name. Results page includes a new field with Subdivision name.



#### **Property Damage Information**

A calamity occurs when your home is physically damaged or destroyed by an event beyond your control. Events such as fire or hurricanes would qualify as calamity. This applies to both homesteaded and non-homesteaded property. It is the responsibility of the homeowner to notify the Office of the Property Appraiser of damage or destruction as soon as possible.

Any damage or destruction that occurred due to calamity or misfortune will be reflected as of January 1 of the following tax roll year. The Property Appraiser will consider the condition of the property as of January 1 and any repairs that have been made and completed by January 1, will be taken into account. Since the valuation of your property is done in arrears, the recognition of damage still present as of January 1, cannot be accounted for until the following tax roll year.

Under normal circumstances, any improvements made to your property would be assessed at full market value once substantially completed. However, under the calamity provision, any changes, additions or improvements made to the dwelling as a result of calamity, are protected from being assessed at full market value.

Under the Florida Statutes, if your improvements are damaged or destroyed by misfortune or calamity, the assessed value may not be increased due to the required changes, additions or improvements that replace all or a portion of the property when:

- The total square footage of the homestead property as changed or improved does not exceed 1,500 square feet; or
- The square footage of the homestead property as changed or improved does not exceed 110 percent of the square footage in existence prior to the damage or destruction.

Once repaired or rebuilt and deemed substantially complete, the dwelling will be assessed as if the damage or destruction had not occurred.

Changes, additions or improvements that exceed 110 percent of the original square footage prior to the calamity or that exceed the 1500 square foot limitation will be assessed at Just Value for those portions that exceed those thresholds.

**Important**: Changes, additions or improvements must commence within three (3) years after January 1, following the damage or destruction of the homestead.

#### Added New page for Property Damage Information.

Tools & Resources

Data Downloads Property Tax Estimator Printable Handouts Educational Videos Tax Roll & Millage Data Property Fraud Alert

**Our Office** 

Bill of Rights

Property Damage Information

Frequently Asked Questions

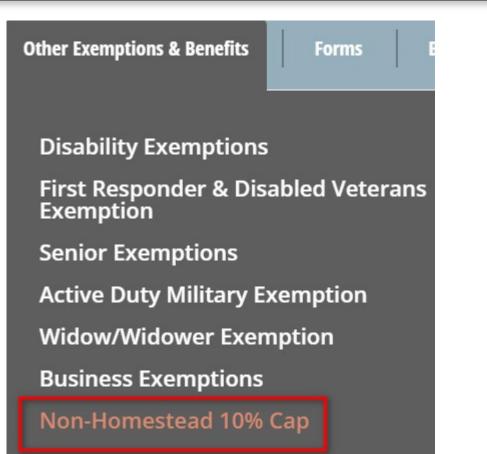
#### **Refund of Taxes**

Refund of taxes for **residential** improvements rendered uninhabitable by a catastrophic event (**197.319 F.S.**)– The property owner may request a refund for taxes originally levied and paid for the year any catastrophic event, or calamity or event of misfortune (example: fire or hurricane) that renders one or more residential improvements uninhabitable for at least 30 days. This does not include damage caused, directly or indirectly, by the property owner with the intent to damage or destroy the residential improvement and does not include structures that are not essential (Ex: detached garage, pool, or land) to the use and occupancy of the residential dwelling. An application is 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 by April 1. The tax collector shall calculate the damage differential pursuant to this section and processes a refund in an amount equal to the catastrophic event refund.

- Application DR-465
- Effective on the 2023 tax roll and expires July 1, 2025.

For all questions or concerns, please call our office to speak with one of our professionals.

Added information about new legislation for Refund of Taxes due to improvements rendered uninhabitable.



#### Non-Homestead and Non-Residential 10% Cap Limitation

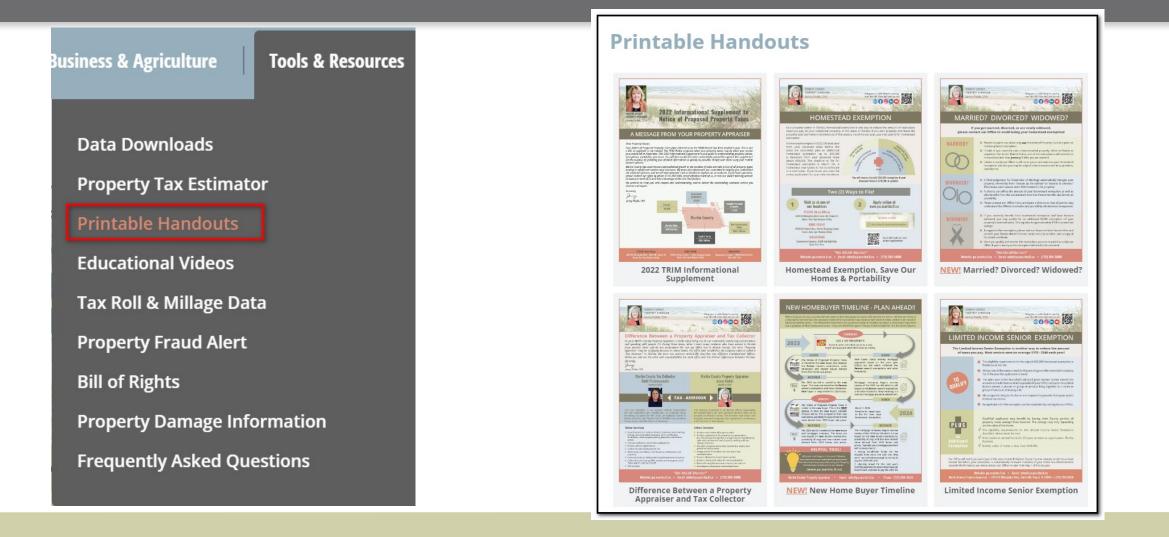
In 2008, a constitutional amendment was passed stating that the assessed value on all non-homestead and non-residential real property shall not exceed ten (10%) from the prior year. The statutory language breaks this cap out into two categories called **non-homestead** real property and **non-residential** real property. This cap does not apply to the School Board portion of property taxes.

**Non-homestead Residential** real property is categorized as nine (9) or fewer dwelling units and residential vacant land. Any portions of this real property receiving a homestead exemption cannot also receive the 10% cap. More information about the assessment limitation in this category can be found in (F.S. 193.1554).

*Non-residential* real property is all other property that is not receiving assessment limitations for agricultural classification, conservation lands, inventory and livestock, homestead exemption and the non-homestead residential cap. More information about the assessment limitation in this category can be found in (F.S. 193.1555).

What is Non-Homestead & Non-Residential assessment limitation?	_
The Non-Homestead and Non-Residential assessment limitations limit the assessed value from increasing more th 10% each year, regardless of the market value increase. This cap does not apply to the School Board portion of property taxes.	ian
Do you have to apply for the Non-Homestead or Non-Residential assessment limitation?	+
O Can all real property types benefit from the Non-Homestead and Non-Residential assessment limitation?	+
When does the Non-Homestead and Non-Residential assessment limitations reset?	+
• If a business is sold and its holdings consist of real property, does that constitute a transfer?	+
O What happens to my 10% cap if I file for the homestead exemption?	+

Added information about Non-Homestead 10% Cap with FAQs.



12 Printable Handouts available in pdf format can be found under Tools & Resources.