



MARTIN COUNTY
PROPERTY APPRAISER
Jenny Fields, CFA

2022 Informational Supplement to Notice of Proposed Property Taxes

A MESSAGE FROM YOUR PROPERTY APPRAISER

Dear Property Owner,

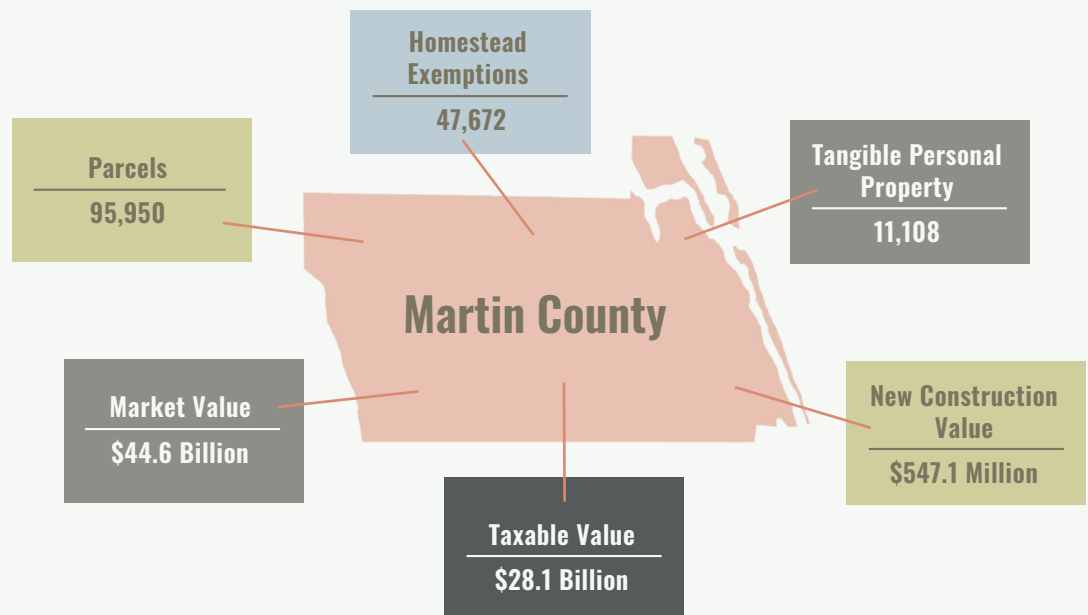
Your Notice of Proposed Property Taxes (also referred to as the TRIM Notice) has been mailed to you. This is not a bill, so payment is not needed. The TRIM Notice proposes what your property taxes may be when you receive your actual bill in November. This 2022 Informational Supplement is your guide to understanding property values, exemptions, portability, and more. You will find six (6) QR codes conveniently placed throughout this supplement for the purpose of providing you detailed information as quickly as possible. Simply scan them using your mobile device's camera.

Martin County has experienced unprecedented growth in the number of sales and sale prices of all property types leading to significant market value increases. My team of professionals are committed to helping you understand the valuation process and we will take whatever time is needed to explain our procedures. If you have questions, please contact our office by phone (772) 288-5608, email info@pa.martin.fl.us, or visit our award winning website at www.pa.martin.fl.us and take advantage of the Live Chat feature.

We promise to treat you with respect and understanding, and to deliver the outstanding customer service you deserve and expect.

Sincerely,

Jenny Fields, CFA



STUART (Main Office)

3473 SE Willoughby Blvd • Suite 101, Stuart, FL
Hours: 8am-5pm Monday-Friday

HOBE SOUND

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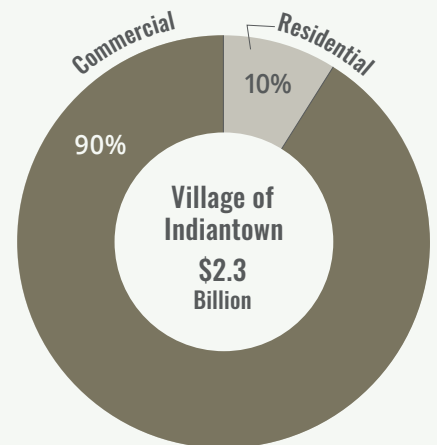
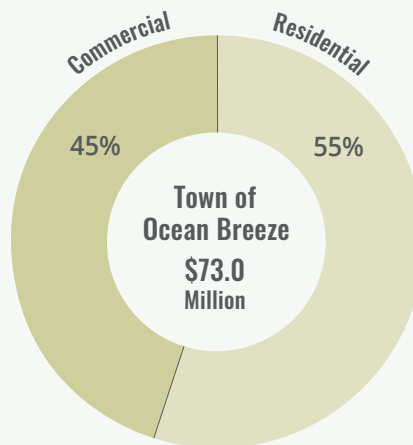
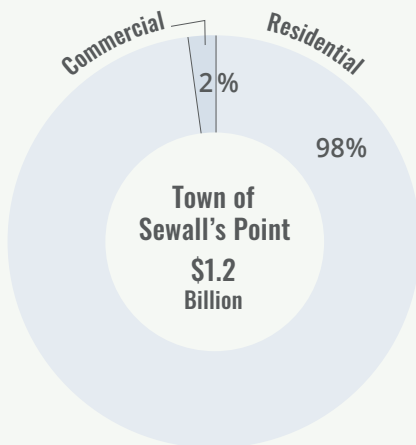
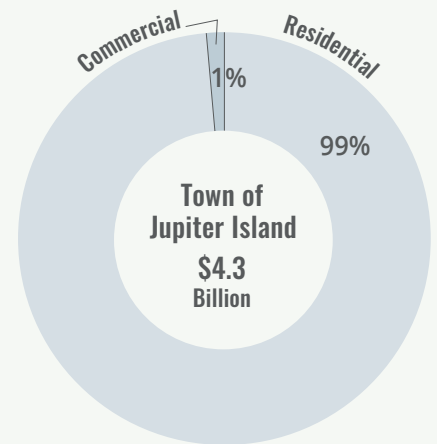
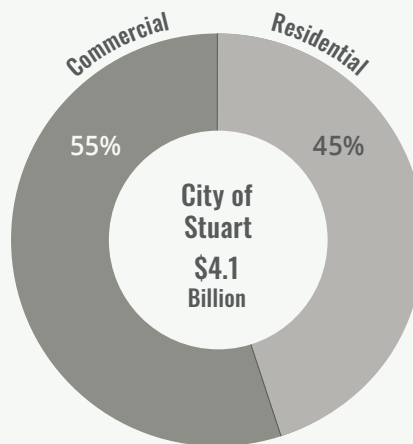
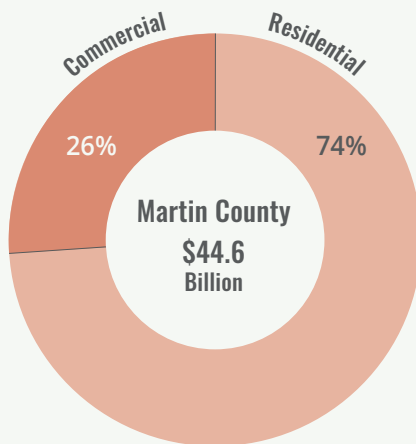
INDIANTOWN

Government Complex • 16550 Warfield Blvd.
Open Part Time

PROPERTY VALUES

Taxing Districts	# of Real Property Parcels	Median 2021 Sale Price Residential Parcels	New Construction Market Value	Total Market Value	% Increase Market Value from 2021
Martin County	95,950	\$447,000	\$547.1 Million	\$44.6 Billion	23.1%
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Town of Jupiter Island	690	\$8,200,000	\$17.9 Million	\$4.3 Billion	38.9%
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Village of Indiantown	2,323	\$230,000	\$6.7 Million	\$2.3 Billion	1.7%

Market Value by Property Type



Residential includes condominiums
Commercial includes industrial and tangible personal property

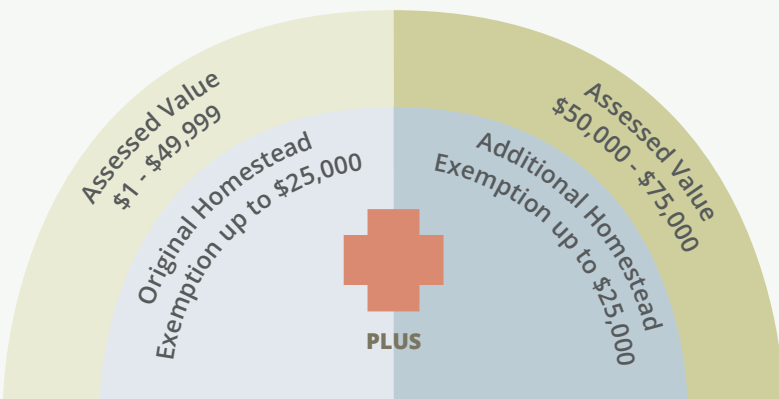
Values as of July 1, 2022

HOMESTEAD EXEMPTION

Homestead is one way to reduce the amount of real estate taxes you will have to pay on your residential property. In the State of Florida, if you own property, and make the property your permanent residence, as of January 1st of the tax year, you may qualify for the \$25,000 homestead exemption. An additional \$25,000 homestead exemption is automatically applied to the assessed value above \$50,000.

By law, a homestead exemption is not transferable to your new home. If you move, you must file a new application for your new residence.

File your homestead application by coming into the office or online at www.pa.martin.fl.us.



You will receive the full \$50,000 exemption if your Assessed Value is \$75,000 or greater.

Other Exemptions Available for

HOMESTEADED PROPERTY OWNERS



- Limited Income Senior Exemption for Persons 65 and Older
 - » Your total household adjusted gross income did not exceed \$32,561 in 2021.
- Veteran and Active Duty Military
- Disability
- 30+ other exemptions

**NEW
for
January 1,
2023**

For residents who are widowed, blind, or totally & permanently disabled, your exemption value will increase from \$500 to \$5,000. This means your tax savings of \$10 can go up to \$100 annually. If you already benefit from this exemption, no need to reapply.

Attention New Home Buyers!

When buying real estate property, you should not assume that property taxes will remain the same. Whenever there is a change in ownership, the assessed value of the property may reset to the full market value, which may result in higher property taxes. Our *New Home Buyer Timeline* handout illustrates this scenario. In addition, using our *Property Tax Estimator* tool will help you PLAN AHEAD for the financial impact. Both of these tools are available on our website.



Scan QR code to use **Property Tax Estimator**

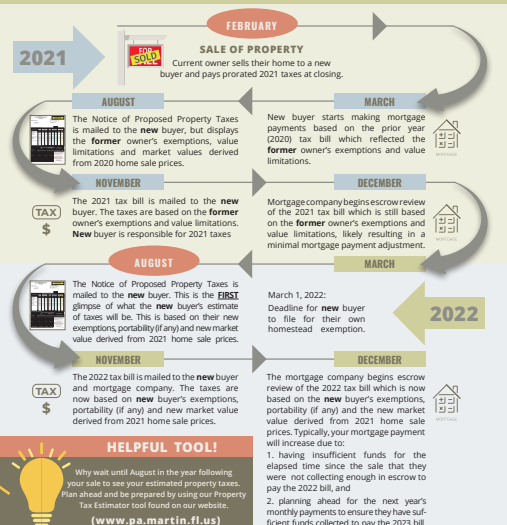


Scan QR code to view this **Timeline**



NEW HOME BUYER 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.



SAVE OUR HOMES BENEFIT (SOH)

**Why are my taxes higher than my neighbors?
We have the exact same house.**

My Home



Market Value: Same Value
Year Built: Same Year Built
Purchased: Last Year
Taxes: \$3,910

My Neighbor's Home



Market Value: Same Value
Year Built: Same Year Built
Purchased: 10 Years Ago
Taxes: \$2,940

The "Save Our Homes" (SOH) amendment prevents homestead property owners from being taxed out of their homes during a period when home sale prices are rapidly increasing. This is accomplished by limiting the amount your assessed value can increase. Accumulation of "non-taxed" assessed values can cause this disparity. Your neighbor has enjoyed the benefit of an increasing "capped" differential over time, whereas, you just purchased your home. Once you file for your homestead exemption, your assessed value will be subject to this same cap.



"Porting" the SOH Benefit

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. This is known as "portability." Please contact our office for your actual upsize or downsize portability estimate or you can use the *Property Tax Estimator* tool available on our website.



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**MARTIN
COUNTY**



LIVE CHAT: www.pa.martin.fl.us
Monday - Friday 8am-5pm

QA

Q I disagree with my property value or exemptions. What are my next steps?

A We welcome the opportunity to conduct an informal review. Our professional, knowledgeable team will answer your questions and find the information you need.

If we are unable to resolve the matter, you may file a petition with the Value Adjustment Board. There is a non-refundable \$15 filing fee. Please see the petition filing deadline shown on your Notice of Proposed Property Taxes. Petitions are available at the Property Appraiser's Office and can be downloaded from our website.

Q Why is January 1st an important date?

A We are required by law to reassess property values every year at market value (considering allowable costs of sale) based on conditions as of January 1st of the tax year.

We are prohibited by law from relying on sales that occur after January 1st assessment date.

Property sales that occur after the official assessment date of January 1, 2022 will be considered for the 2023 tax roll.

Q Can I lose my agricultural classification if I conduct agritourism activities in the buildings on my property?

A An agritourism activity does not include buildings primarily used to accommodate the general public. In order to maintain agricultural classification on the land beneath the buildings, they must be used as an integral part of the agricultural operation.



Q How do I avoid losing my homestead exemption?

A Your homestead may be affected by any of the following actions:

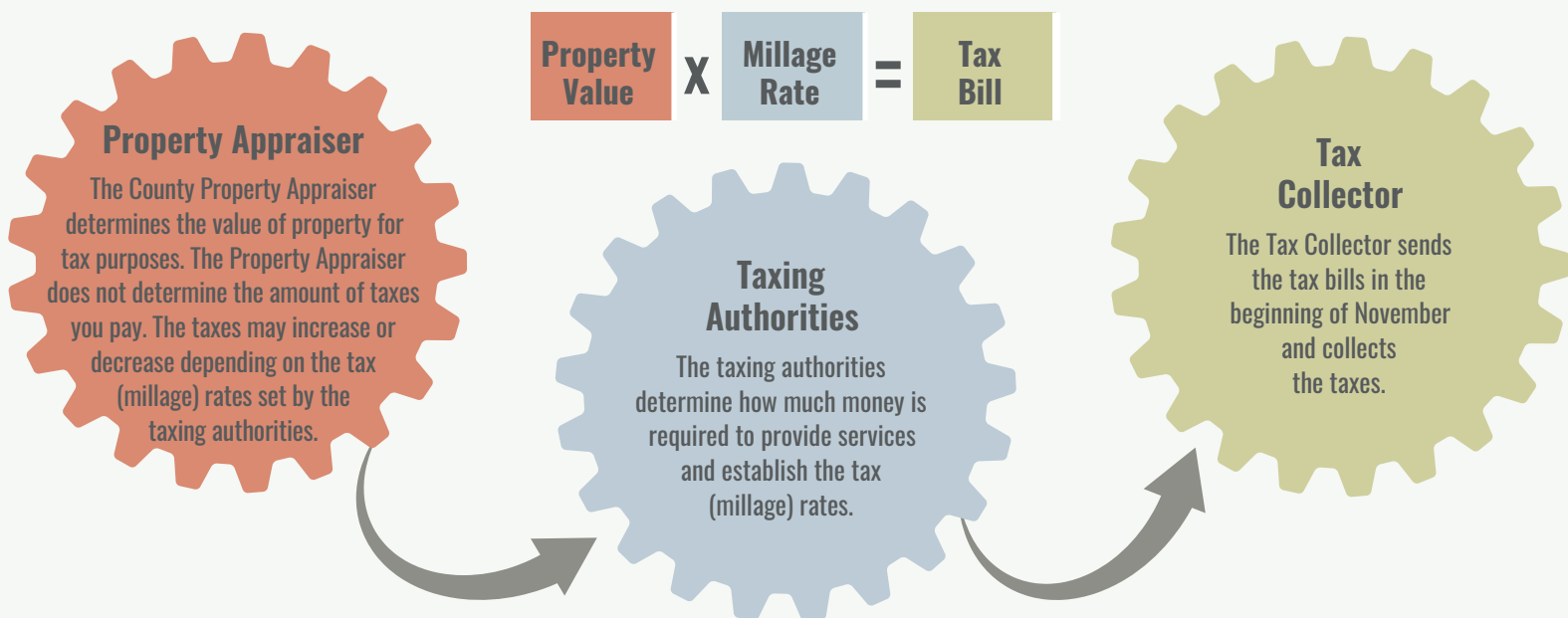
- Add someone to your deed
- Put property into a trust
- Rent your property
- Change your marital status
- Change your mailing address

Please contact our Office to learn more.

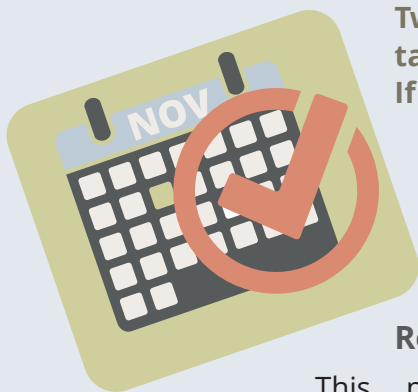
Q Do I have to live in my home for 6 months to be eligible for homestead exemption?

A There is no particular amount of time you have to be physically present on the property to qualify for homestead exemption. However, your homestead property must be considered your primary residence. This means that your official identification documents must reflect your homestead property address.

PROPERTY TAX CYCLE



PROPOSED Constitutional Amendments



Two PROPOSED Constitutional Amendments that may affect the amount of taxes you pay on your property will appear on the November 8, 2022 ballot. If passed, these amendments would take effect January 1, 2023.

Amendment 1: Limitation on the Assessment of Real Property Used for Residential Purposes

This proposed amendment states that any change or improvement made to your residential property/home for the purpose of preventing flood damage, shall not be added to your assessed value for tax purposes.

Examples of these types of improvements include dams, seawalls, levees, elevating structures, filling basements, waterproofing basements, and maintenance of land to allow for stormwater runoff.

Amendment 3: Additional Homestead Property Tax Exemption for Specified Critical Public Services Workforce

This proposed amendment would grant an additional homestead tax exemption of homestead property owned by classroom teachers, law enforcement officers, correctional officers, firefighters, emergency medical technicians, paramedics, child welfare services professionals, active duty members of the United States Armed Forces, and Florida National Guard members.

This proposed exemption amount can range from \$0 to \$50,000 and would apply if your assessed value (not market value) is greater than \$100,000. If this amendment passes, those receiving this additional exemption would be required to provide proof of full-time qualifying employment every year.



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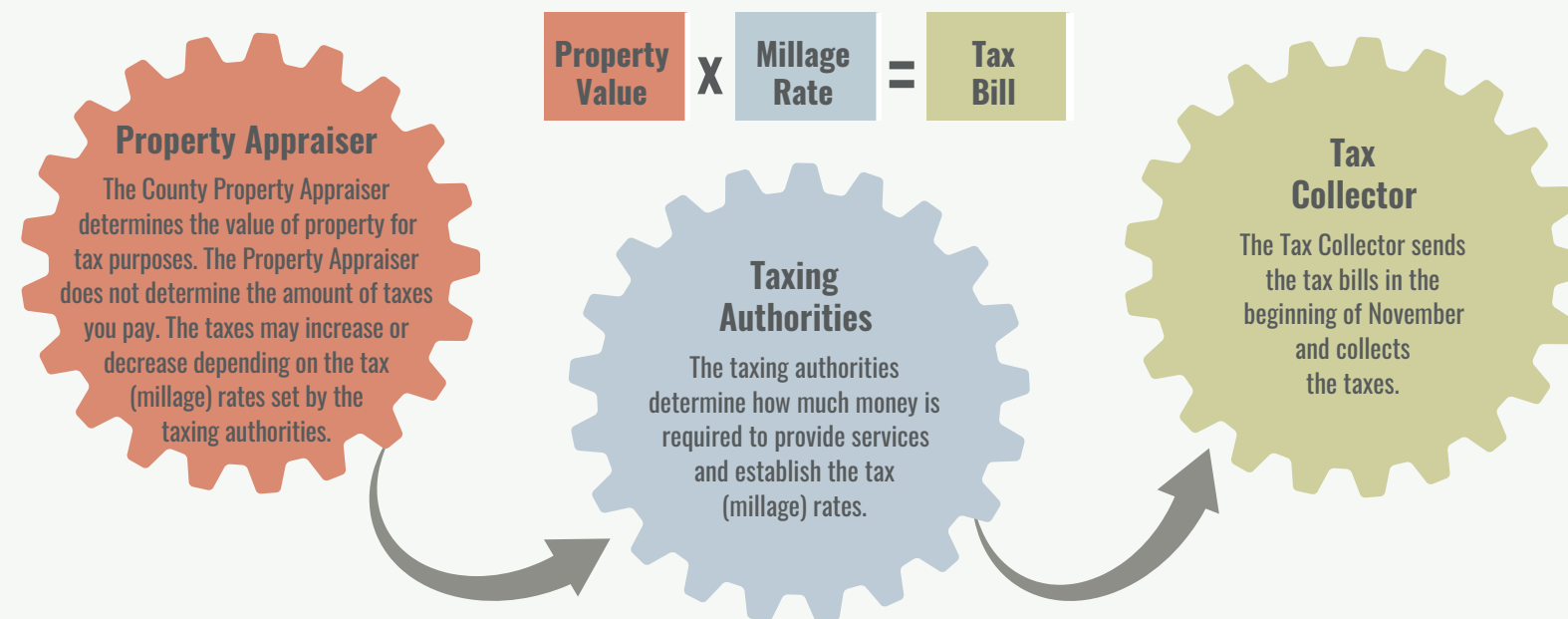
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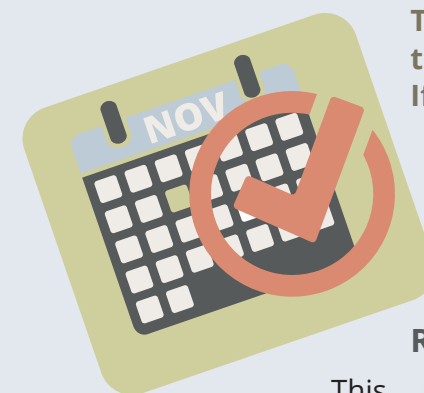
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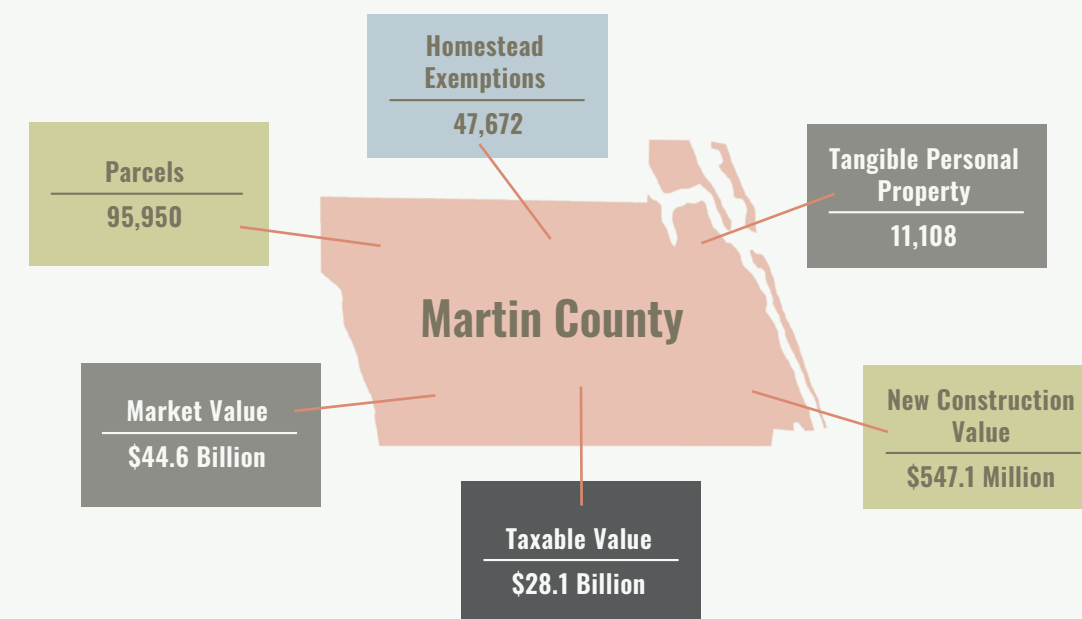
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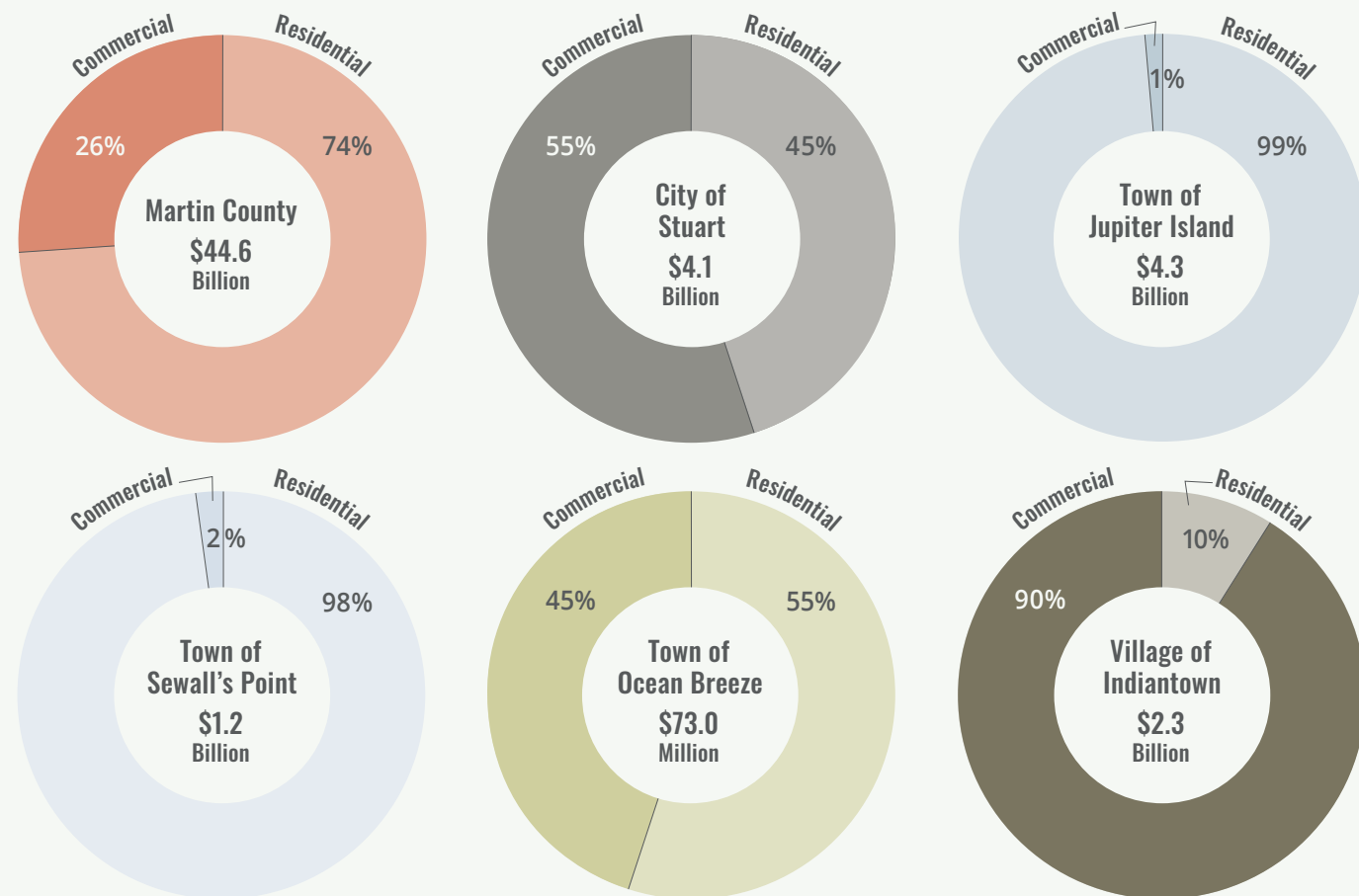
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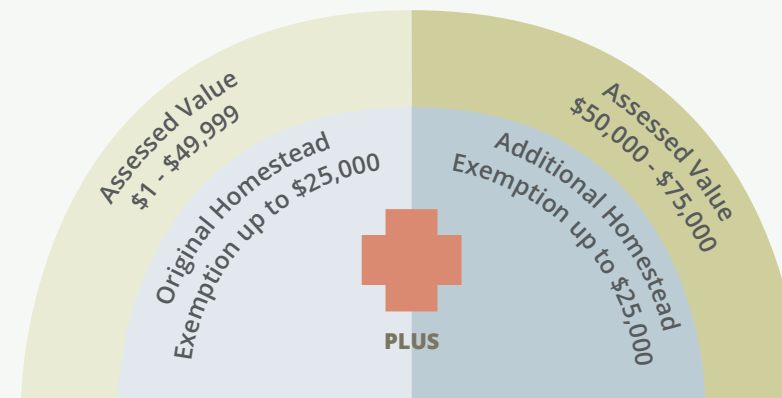
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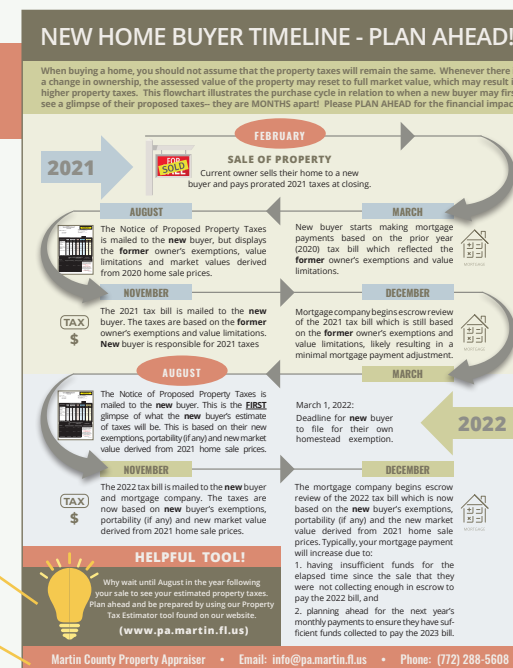
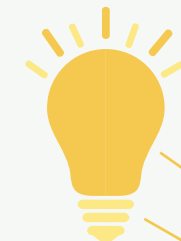
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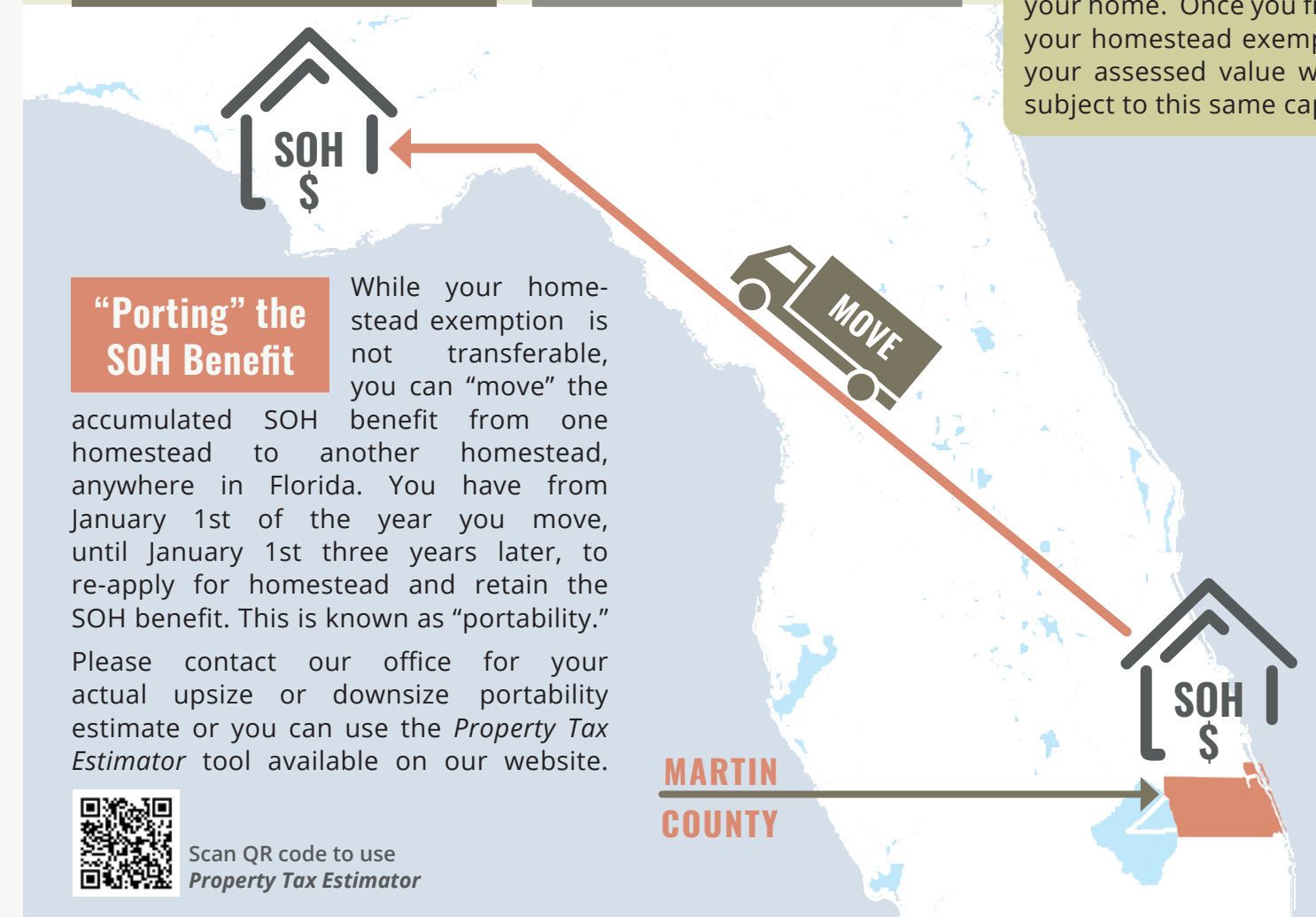


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