



**MARTIN COUNTY
PROPERTY APPRAISER**
Jenny Fields, CFA

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Difference Between a Property Appraiser and Tax Collector

As your Martin County Property Appraiser, I really enjoy being out in our community conducting presentations and speaking with people. It's during these times, when I meet many residents who have moved to Florida from another State and do not understand the role my Office has in Martin County. The term "Property Appraiser" may be confusing because in many States, the office that establishes the property value is called a "Tax Assessor." In Florida, the term tax assessor technically describes two different Constitutional Offices. Below you will see the roles and responsibilities for each office and the distinct differences between the two.

Sincerely,

Jenny

Jenny Fields, CFA

Martin County Tax Collector Ruth Pietruszewski

Elected in 2009



Martin County Property Appraiser Jenny Fields

Elected in 2020



◀ **TAX - ASSESSOR** ▶

The Tax Collector is an elected official responsible for the collection and distribution of property taxes including an agent for the Dept. of Highway Safety & Motor Vehicles, the Florida Fish & Wildlife Conservation Commission, and the Dept. of Revenue.

The Property Appraiser is an elected official responsible for establishing a fair and equitable market value on all property in Martin County. This includes real estate and tangible personal property (the equipment, machinery, and fixtures) of businesses.

Other Services

- ✓ Issue licenses (i.e. such as driver's, business, pet, hunting, fishing, and concealed weapons), birth certificates, SunPasses, handicapped parking placards, and license plates
- ✓ Process vehicle or vessel title applications
- ✓ Renew vehicle registrations
- ✓ Collect Tourist Development Tax
- ✓ Administer and sell tax certificates on delinquent real property
- ✓ Issue warrants on delinquent tangible personal property
- ✓ Collect fees for County EMS, ambulance transports, and "false alarm" calls for Sheriff
- ✓ TSA services

Other Services

- ✓ Analyze and review all property sales
- ✓ Process applications for property tax exemptions (i.e. Homestead Exemption) and agricultural classification, split and combines of real property, mailing address change requests
- ✓ Maintain property ownership records (i.e. sales), and parcel boundary maps
- ✓ Assign parcel ID numbers for new plats and condominiums
- ✓ Inspect all parcels every 5 years by law
- ✓ Inspect, measure & value all new construction
- ✓ Reconcile tangible personal property tax returns
- ✓ Investigate and process homestead fraud

"We VALUE Martin!"

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