



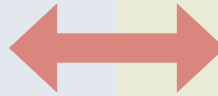
**MARTIN COUNTY  
PROPERTY APPRAISER**  
Jenny Fields, CFA

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# BILL OF RIGHTS

The *Taxpayer's Bill of Rights* was created by the Florida Legislature in the year 2000 to guarantee rights to taxpayers with regard to property taxes and assessments.



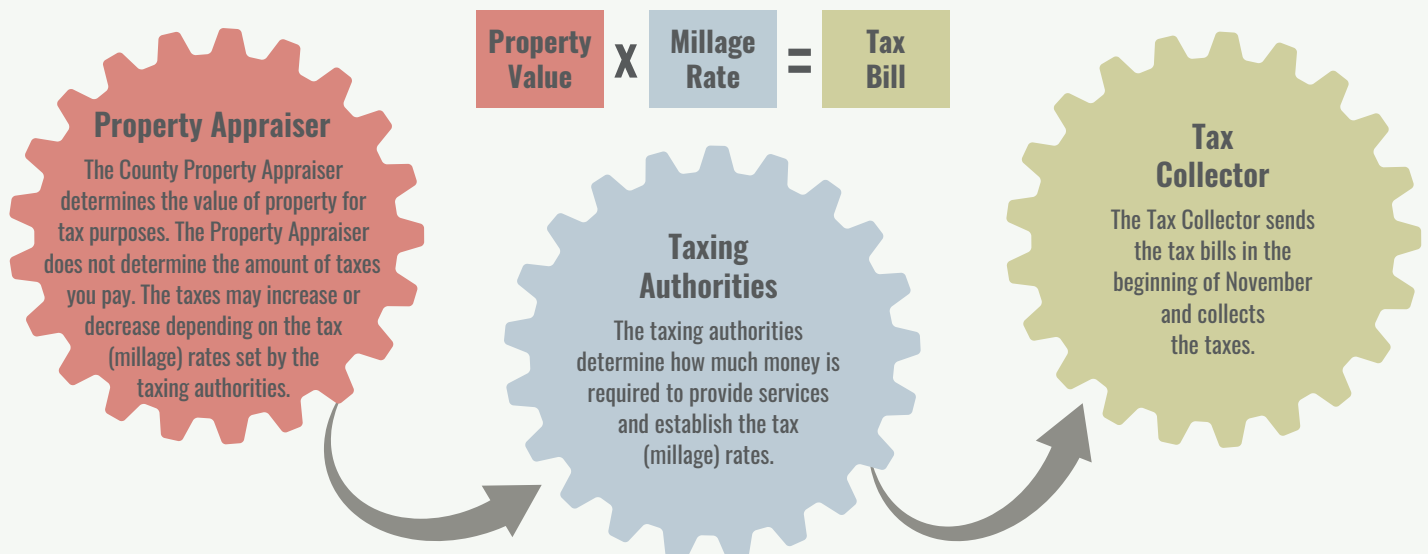
The *Property Owner's Bill of Rights* was created in 2013 to identify certain existing rights afforded to the owners of real property in the State of Florida.

## Taxpayer's Bill of Rights

The *Taxpayer's Bill of Rights* for property owners safeguards your rights, privacy, and property during the assessment, levy, collection, and enforcement of property taxes. Some of the most common rights are explained in this handout and include property tax rights and the obligations of property appraisers, tax collectors, local governing boards, and the Florida Department of Revenue (FDOR) in property tax matters. The FDOR is responsible for general supervision of property tax laws and reviewing the tax rolls the property appraiser submits. FDOR works with property appraisers, tax collectors, and other local officials to assure fair assessment and collection of property taxes. For a complete list of all the rights in the Taxpayer's Bill of Rights, see section 192.0105, Florida Statutes.

## Ad Valorem Property Tax

Taxes based on value are called "ad valorem" taxes. Most city and county property taxes fall into this category. Your ad valorem, or property, tax bill is the result of the coordinated efforts of your elected county officials and Taxing Authorities.



*"We VALUE Martin!"*

Website: [pa.martin.fl.us](http://pa.martin.fl.us) • Email: [info@pa.martin.fl.us](mailto:info@pa.martin.fl.us) • (772) 288-5608

## Assessing Property Value

The Property Appraiser sets a value on your property based on **market conditions as of January 1 of that tax year**. The **market** value represents what the property would sell for between a willing buyer and a seller minus costs of sale.

The **assessed** value is the value of property after any assessment reductions, limitations, or caps have been applied. Furthermore, the **assessed** value is an administrative assessment not directly related to market value. Homestead and non-homestead properties may have an **assessed** value that is lower than market value due to the Save Our Homes cap, or the 10 percent non-homestead cap.

The **taxable** value equals the assessed value minus exemptions. Like the assessed value, it is not directly related to market value. The **taxable** value is half of the formula used to determine ad valorem property taxes; the other half if the millage rate levied by Taxing Authorities (taxable value x millage rate = tax levied).

### EXAMPLE

**Market Value** \$125,000

Save Our Homes (3% cap) - \$15,000

**Assessed Value** \$110,000

Homestead Exemption - \$25,000

Additional Homestead - \$25,000

**Taxable Value** \$60,000

### Your Rights



The Notice of Proposed Property Taxes, or Truth in Millage (TRIM) Notice provides your proposed property taxes and assessments, including any exemptions for your property.

The Property Appraiser will mail the Notice to you in August and it gives you an estimate of what your property taxes may be when you receive your tax bill in November. If you have questions about your property value, you have the right to a meeting with your Property Appraiser. You may present any information you think is important in changing the assessment.

The Property Appraiser will provide facts supporting the assessment. Records about your property are available upon request, but most information is available on our website at [www.pa.martin.fl.us](http://www.pa.martin.fl.us).

If you and the Property Appraiser are unable to reach a resolution to your concerns in an informal conference, you may petition the Value Adjustment Board (VAB) to review your assessment. Petitions are filed with the Martin County Clerk of the Circuit Court & Comptroller. This Board consists of two County commissioners, one school board member, and two citizen members. Some counties use special magistrates to recommend actions to the Board. The Board's purpose is to hear appeals regarding denied exemptions, petitions relating to assessments, and appeals concerning ad valorem tax deferrals.

You have the right to receive a notice of the VAB's hearing date and time. Property owners will receive written notification of the VAB's decision for upholding or overturning the Property Appraiser's findings. A property owner may also go to the circuit court to review a property assessment or appeal a decision to deny tax deferral or exemptions.

#### Contact information:

- Martin County Property Appraiser (772) 288-5608
- Martin County Clerk of the Circuit Court & Comptroller (772) 288-5593

## Property Tax Rates

**Taxing Authorities, such as city and county commissioners, water management districts, school boards, and special districts propose a millage rate or fees that they will need to support their budgets. The millage, or property tax rate, is \$1 for every \$1,000 of the property's taxable value. The Taxing Authority's governing board decides the millage at the public hearing.**

### Your Rights



Your TRIM Notice will provide your proposed property taxes and will include dates and times of public hearings on each Taxing Authority's tentative budget. The TRIM Notice compares (1) the previous year's taxes, (2) the estimated tax amount you will owe if the Taxing Authorities' proposed budgets are approved, and (3) the estimated tax amount you will owe if NO changes are made to the Taxing Authorities' budgets. The Property Appraiser sends this Notice to the owner's mailing address on file.

Taxing Authorities will advertise notices of final budget hearings in the local newspaper. The advertisement will inform you of the date, time, and place of the final hearing. You have an opportunity to participate in this hearing. The public is allowed to speak and ask questions before the Taxing Authority adopts a budget.

## Tangible Personal Property

**If you own a business, you may owe tangible personal property tax. Tangible personal property is everything used in a business other than inventory and items of real estate. Also known as business personal property, it includes machinery, equipment, furniture, fixtures, signs, supplies, leased equipment, and furnishings in rental units.**

### Your Rights



Businesses that owe tangible personal property tax have the right to request an extension of time beyond the April 1 deadline to file a tangible personal property tax return (Form DR-405). If you unintentionally file your return late, you may request a reduction or waiver of the penalties by providing a written statement to the Property Appraiser.

#### Contact information:

- Martin County Property Appraiser (772) 288-5608

## Tax Collection

**The Tax Collector sends your tax bill for the current year in November. You have until March 31 of the next year to pay your taxes. On April 1, your unpaid taxes are delinquent.**

### Your Rights



Every property owner has the right to receive a written notice of taxes due and discounts for early payment. For example, if you pay your taxes in November, you receive a four (4) percent discount on the amount due.

If you are delinquent paying your taxes, the Tax Collector will notify you. The County cannot sell your property at a tax deed sale for at least two (2) years; during that time, you have the right to pay off the delinquent amount, including fees, penalties, and interest.

#### Contact information:

- Martin County Tax Collector (772) 288-5600

## Non-Ad Valorem or Special Assessments

**Your annual tax bill may also include some fees for specific services that are not based on property value. These fees are set by the Taxing Authorities and are known as Non-Ad Valorem or Special Assessments (i.e. mosquito control, fire, ambulance services, or solid waste disposal). You may receive a separate mailed notice informing you of these special assessments or service fees.**

### Your Rights



Taxing Authorities must hold hearings about their special assessments or service fees. They will mail a notice to you at least 20 days before the hearing. This notice must contain the total amount due for your property. You have the right to appear at the hearing and file written objections with the local governing board.

# Property Owner's Bill of Rights

The **Property Owner's Bill of Rights** does not represent all of your rights under Florida law regarding your property and should not be viewed as a comprehensive guide to property rights. This document does not create a civil cause of action and neither expands nor limits any rights or remedies provided under any other law. This document does not replace the need to seek legal advice in matters relating to property law. Laws relating to your rights are found in the State Constitution, Florida Statutes, local ordinances, and court decisions. See section 70.002, Florida Statutes.

## Your Rights and Protections Include



- The right to acquire, possess, and protect your property.
- The right to use and enjoy your property.
- The right to exclude others from your property.
- The right to dispose of your property.
- The right to due process.
- The right to just compensation for property taken for a public purpose.
- The right to relief, or payment of compensation, when a new law, rule, regulation, or ordinance of the state or a political entity unfairly affects your property.

## IMPORTANT DATES

January 1

Date of Assessment

March 1st deadline

Homestead, other exemptions and agricultural classification filing deadline

March 31st deadline

Deadline to file Request for Tangible Personal Property extension

April 1st deadline

Tangible Personal Property tax return due to Property Appraiser

Mid-August

Notice of Proposed Property Taxes is mailed

September

25 days following the mailing of the Notice of Proposed Property Taxes is the deadline to file a petition to the Value Adjustment Board

November

Tax bills are mailed by the Tax Collector



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