



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

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# PROPERTY DAMAGE INFORMATION

## What is a Calamity?

A calamity occurs when your home is physically damaged or destroyed by an event beyond your control. This applies to both homesteaded and non-homesteaded property. This does not include damaged caused directly or indirectly by the property owner with the intent to damage or destroy the improvement.

## How Does a Calamity Affect My Property Value?

When a calamity occurs, is the responsibility of the property owner to notify the Office of the Property Appraiser as soon as possible. Any change in value as a result of the calamity will be reflected in the following tax roll year.

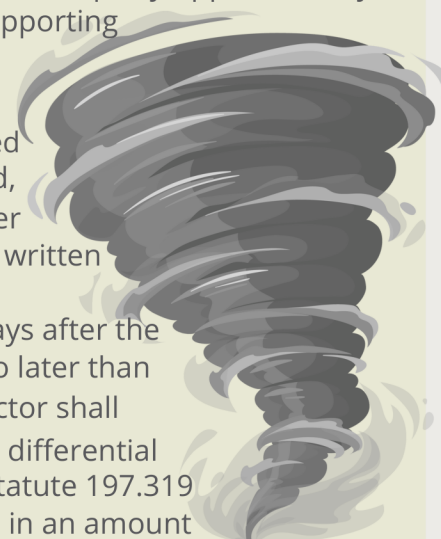
The Property Appraiser will consider the condition of the property as of January 1 after the event and any remaining damage will be taken into account for the next years value.

Any changes, additions or improvements, commenced within 3 years that replace all or a portion of the property, that was damaged or destroyed may not increase your assessed value.

## How Does a Calamity Affect My Property Taxes?

When a calamity occurs on residential improvements that are rendered uninhabitable for at least 30 days, the property owner may request a refund of taxes for the portion of the year in which the home was deemed uninhabitable. This does not include structures that are not essential to the use and occupancy of the residential dwelling, such as detached garage, pool, or land.

An application needs to be 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 April 1. The Tax Collector shall calculate the damage differential pursuant to Florida Statute 197.319 and process a refund in an amount equal to the catastrophic event refund.



**\*Important:** Certain restrictions apply for all scenarios, so please visit the Property Damage Information page, under the "Tool & Resources" section of our website at [www.pa.martin.fl.us](http://www.pa.martin.fl.us) to learn more.



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