

**Martin County, FL Property Appraiser
Jenny Fields, CFA**

IAAO Certificate of Excellence

In Assessment Administration

Recertification

December 20, 2021

Martin County Property Appraiser
Certificate of Excellence Recertification

 Table of Contents

Summary of Material Changes 3
 New local or state tax policy..... 3
 Changes in Office Technology 28
 Changes in Office Management..... 36
 Changes in Organization and Staffing 40

Chapter 3: Information Technology..... 44

Chapter 4: Cadastral Mapping 79

Chapter 5: Property Use Codes, Market Areas, and Neighborhoods 88

Chapter 13: Communications and Taxpayer Assistance..... 97



Martin County Property Appraiser Certificate of Excellence Recertification

Summary of Material Changes

The following are significant material changes and their effect on the Martin County Property Appraiser's office (PAO) since the original International Association of Assessing Officers (IAAO) Certificate of Excellence in Assessment Administration (CEAA) certification. Categories include new state and local tax policy, office technology, office management, and organization and staffing.

New state and local tax policy

State of Florida Tax Policy Changes

Tax policy in Florida is regularly changing at the state and local level. These changes can influence tax policy at the Property Appraiser's office (PAO) in many ways. The Florida Department of Revenue (FDOR) Property Tax Oversight (PTO) Department is responsible for distributing general information about the legislative changes that impact local government agencies. The following list includes bulletins issued by the Property Tax Oversight Department in the last five (5) years.

Bulletin: PTO 16-01

Date: March 28, 2016

Bulletin Name: Ad Valorem Tax Exemption for Deployed Servicemembers

The 2016 legislature enacted Chapter 2016-26, Laws of Florida, (HB 7023) effective March 8, 2016. Section 1 updates the designated operations for which deployed servicemembers may qualify for the homestead exemption in section 196.173, Florida Statutes. Also, it provides that the exemption is available to servicemembers who were deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of a subordinate operation to a designated main operation.

Section 2 of the law extends the usual March 1 exemption application deadline for qualifying deployments during the 2014 and 2015 calendar years to June 1, 2016. For the 2016 exemption calculation, the servicemember may include the days he or she was deployed during 2014 and 2015. For a qualifying applicant who fails to meet the June 1, 2016, deadline, the property appraiser may grant the exemption under certain conditions. If the property appraiser denies the exemption, the law provides an opportunity for review by a value adjustment board (VAB). The VAB filing fee is waived. The law provides refund eligibility for 2015 taxes under certain requirements.

Section 3 of the law applies this exemption to ad valorem tax rolls for the 2016 tax year and thereafter.

Martin County Property Appraiser Certificate of Excellence Recertification

The full text of the changes is below and is also available at <http://laws.flrules.org/2016/26>.

Effect: PTO 16-01 required the PAO to educate office professionals on the new qualifications, filing deadline, and the protocol for late filing. Consequently, Standard Operating Procedures (SOPs) were modified.

Bulletin: PTO 16-02

Date: June 23, 2016

Bulletin Name: Conservation Easements

The 2016 legislature enacted Chapter 2016-110, Laws of Florida, (SB 190) effective July 1, 2016. Section 1 of the law deletes the requirement for an annual application once the property owner has filed an original application for the exemption for real property dedicated in perpetuity for conservation purposes.

Section 1. Paragraph (b) of subsection (6) of section 196.011, Florida Statutes, is amended to read (words stricken are deletions; words underlined are additions):

The full text of the changes is below and is also available at <http://laws.flrules.org/2016/110>.

Effect: PTO 16-02 required the PAO to automatically renew conservation easement exemptions, eliminating the need to request renewals from property owners. Consequently, the website and SOPs were modified.

Bulletin: PTO 16-03

Date: June 23, 2016

Bulletin Name: Ad Valorem Taxation

The 2016 legislature enacted Chapter 2016-128, Laws of Florida, (CS/CS/HB 499, 1st Eng.) effective on becoming law. The law was approved by the Governor on March 25, 2016. The law:

The full text of the changes is available at <http://laws.flrules.org/2016/128>

Effect: PTO 16-03 primarily impacted the Value Adjustment Board process. The effect on the PAO included sending property record cards to all petitioners, even if they did not check the box to receive a property record card. In addition, petitioners and the PAO are now limited to only a single reschedule request for good cause. Consequently, VAB hearings were completed earlier because there were less rescheduled hearings.



Martin County Property Appraiser Certificate of Excellence Recertification

Bulletin: PTO 16-04

Date: June 23, 2016

Bulletin Name: Taxation

The 2016 legislature enacted Chapter 2016-220, Laws of Florida, (HB 7099) effective on becoming law. The law was approved by the Governor on April 13, 2016. The law:

- Amends the definitions of “new business” and “expansion of an existing business” to include any business or organization in an area that was designated as an enterprise zone under Ch. 290, F.S., as of December 30, 2015 (See section 2);
- States that the new businesses and expansions of existing businesses that are in areas that were designated as enterprise zones under Ch. 290, F.S., as of December 30, 2015, but not in a brownfield area, may qualify for the property tax exemption only if the local governing body approves by motion or resolution, subject to ordinance adoption, or by ordinance enacted before December 31, 2015 (See section 3);
- Provides that any exemption granted under this section will remain in effect for up to 10 years with respect to any particular facility, or up to 20 years for a data center, regardless of any change in the authority of the county or municipality to grant these exemptions or the expiration of the Enterprise Zone Act under Ch. 290, F.S. (See section 3);
- States that this law’s amendments to ss. 196.012 and 196.1995, F.S., which relate to the property tax exemption for certain enterprise zone businesses, are remedial in nature and apply retroactively to December 31, 2015. (See section 4)

The full text of the changes is available at <http://laws.flrules.org/2016/220>.

Effect: PTO 16-04 did not impact the PAO because there are currently no economic development ad valorem tax exemption applicants in Martin County. The CAMA system already has a pre-set code ready and available for use when needed.

Bulletin: PTO 16-05

Date: June 23, 2016

Bulletin Name: Agriculture

The 2016 legislature enacted Chapter 2016-88, Laws of Florida, (HB 749) effective July 1, 2016. Section 1 of the law amends section 193.461, Florida Statutes, to identify the Citrus Health Response Program as a state or federal eradication or quarantine program; allow land to retain its agricultural classification for 5 years after execution of a compliance agreement; and require property appraisers to assess the lands at a de minimis value during the 5-year term of the agreement.



Martin County Property Appraiser Certificate of Excellence Recertification

Section 1. Paragraph (a) of subsection (7) of section 193.461, Florida Statutes, is amended to read (words stricken are deletions; words underlined are additions):

The full text of the changes is below and is also available at <http://laws.flrules.org/2016/88>.

Effect: PTO 16-05 extended agricultural classification for five (5) additional years after agricultural lands have been taken out of production. The land use value was placed at a minimum of fifty dollars (\$50) per acre.

Bulletin: PTO 16-06

Date: September 20, 2016

Bulletin Name: Solar or Renewable Energy Source Devices Exemption from Certain Taxation and Assessment

Voters approved Amendment 4 in the August 30, 2016, special election. This amendment created changes to sections 3 and 4, Article VII, and section 34, Article XII, of the Florida Constitution. These changes authorize the legislature to exempt from ad valorem taxation the assessed value of solar or renewable energy source devices subject to tangible personal property tax. The changes also authorize the legislature to prohibit consideration of solar or renewable energy source devices in assessing the value of real property for ad valorem taxation purposes. This amendment takes effect January 1, 2018 and expires on December 31, 2037.

The full text of the changes is also available at <http://www.flsenate.gov/Session/Bill/2016/0193/BillText/er/PDF>.

Effect: PTO 16-06 involving the Solar or Renewable Energy Source Devices Exemption was approved by voters in the August 30, 2016 special election. Therefore, opening the door for legislation to craft the implementing law. Legislation implemented new law in 2017. See PTO 17-03.

Bulletin: PTO 16-07

Date: November 9, 2016

Bulletin Name: Tax Exemption for Totally & Permanently Disabled First Responders (Constitutional Amendment 3 – 2016 General Election)

Amendment 3 was approved by the voters in the November 8, 2016, general election. This amendment created changes to section 6, Article VII, and Article XII, of the Florida Constitution to allow the Legislature to provide ad valorem tax relief on homestead property for a first responder who is totally and permanently disabled because of an injury sustained in the line of duty.



Martin County Property Appraiser Certificate of Excellence Recertification

This amendment takes effect January 1, 2017. Amendment 3 is not self-executing and requires implementing legislation.

The full text of the changes is also available at <http://www.flsenate.gov/Session/Bill/2016/1009/BillText/er/PDF>.

Effect: PTO 16-07 created an exemption a first responder who is totally and permanently disabled because of an injury sustained in the line of duty was approved by voters in the August 30, 2016 special election. Therefore, opening the door for legislation to craft the implementation law in 2017. See PTO 17-01.

Bulletin: PTO 16-08

Date: November 9, 2016

Bulletin Name: Homestead Tax Exemption for Certain Senior, Low-Income, Long term Residents

Voters approved Amendment 5 in the November 8, 2016, general election. This amendment created changes to section 6, Article VII and Article XII of the Florida Constitution. It revises the homestead tax exemption that counties or municipalities may grant for property with just value less than \$250,000 that certain senior, low-income, long-term residents own. It specifies that just value is determined in the first tax year the owner applies and is eligible for the exemption. The amendment takes effect January 1, 2017 and applies retroactively to exemptions granted before January 1, 2017.

To implement these new provisions in Amendment 5, the legislature enacted Chapter 2016-121, Laws of Florida (L.O.F.), which included the following additional items:

- Amends section 196.075(2), Florida Statutes, to limit the just value determination, for purposes of the exemption, to the value as determined in the first tax year that the owner applies for and is eligible for the exemption
- Individuals who were granted the exemption in prior years but became ineligible for the exemption because the just value of the individual's homestead rose above \$250,000 may regain the exemption if they are otherwise still qualified
- Individuals who received the exemption before the effective date of the bill may apply to the tax collector for a refund for any prior year in which the property appraiser denied the exemption solely because the just value of the homestead property was greater than \$250,000
- Applies retroactively to the 2013 tax roll for any person who received the exemption before January 1, 2017

The full text of HJR 275 is available at <http://www.flsenate.gov/Session/Bill/2016/0275/BillText/er/PDF>.



Martin County Property Appraiser Certificate of Excellence Recertification

Effect: PTO 16-08 resulted in identifying eighteen accounts that lost the twenty-five (25) year Limited Senior Exemption because the market value went over \$250,000. Corrections were sent to the Tax Collector for refunds for any prior year if applicable. A report of properties receiving this exemption no longer had to be annually reviewed to ensure the market value didn't go over \$250,000. In addition, the website and SOPs were modified.

Bulletin: PTO 17-01

Date: August 16, 2017

Bulletin Name: Tax Exemptions for First Responders and Surviving Spouses

Amendment 3 was approved by the voters in the November 8, 2016, general election. This amendment made changes to section 6, Article VII, and created section 35, Article XII, of the Florida Constitution to allow the legislature to provide ad valorem tax relief on homestead property for a first responder who is totally and permanently disabled as a result of an injury sustained in the line of duty.

The 2017 legislature enacted chapter 2017-105, Laws of Florida (HB 455), which will operate retroactively to January 1, 2017. Section 1 of the law amends section 196.011, Florida Statutes, to require the applicant and his or her spouse to provide social security numbers to be eligible for the property tax exemption for first responders who are totally and permanently disabled and their surviving spouses.

Section 2 creates section 196.102, F.S., which exempts from taxation any real estate that is owned and used as a homestead by a person who has a total and permanent disability as a result of an injury or injuries sustained in the line of duty while serving as a first responder in this state or during an operation in another state or country authorized by this state or a political subdivision of this state. The first responder must be a permanent resident of this state on January 1 of the year for which he or she is claiming the exemption.

This law specifies the documents required to apply for this exemption. These documents include certification from the organization employing the applicant when the injury occurred; a letter of total and permanent disability from the Social Security Administration; and certification from a licensed Florida physician.

If the letter of total and permanent disability from the Social Security Administration cannot be provided, the applicant may provide documentation from the Social Security Administration stating that the applicant is not eligible to receive a medical status determination from the Social Security Administration, and provide an additional physician certification from two professionally unrelated physicians.

Martin County Property Appraiser Certificate of Excellence Recertification

This law provides authorization for the exemption to carry over to the benefit of the disabled first responder's surviving spouse as long as he or she holds legal or beneficial title to the homestead, permanently resides there, and does not remarry.

This law allowed for an extended filing period until August 1, 2017, for the 2017 tax year. This law provides an appeals process through the value adjustment board if a property appraiser denies an application for the exemption.

The full text of the changes is available at <http://laws.flrules.org/2017/105>.

Effect: PTO 17-01 is the implementing legislation for PTO 16-07. The PAO created a new exemption code in the CAMA system. The code was then mapped to the Name Address Legal (NAL) file to report the new exemption code to FDOR. This enabled the exemption amount to be reported on Recap reports. The office updated the custom DR-501 form to include this new exemption and incorporated the additional required first responder forms into office procedure. Lastly, the website and SOPs were modified.

Bulletin: PTO 17-02

Date: August 16, 2017

Bulletin Name: Taxation

The 2017 legislature enacted chapter 2017-36, Laws of Florida (HB 7109), effective July 1, 2017. This law includes the following:

- Section 2 amends the definition of inventory in section 192.001, Florida Statutes, to state that inventory also means construction and agricultural equipment weighing 1,000 pounds or more that is returned to a dealership under a rent-to-purchase option and held for sale to customers in the ordinary course of business.
- Sections 3 and 4 amend definitions in section 196.012, F.S., to provide that “nursing home” or “home for special services” means an institution that possesses a valid license under chapter 400, F.S., or part I of chapter 429, F.S., on January 1 of the year when the exemption is requested. This first applies to the 2017 tax roll.
- Section 5 amends section 196.1975, F.S., to require certain corporations that provide homes for the aged to file an affidavit, approved by the Department of Revenue, from each person who occupies a unit or apartment that states the person's income. The corporation must file these affidavits with its annual tax exemption applications. The corporation is not required to provide an affidavit from a resident who is a totally and permanently disabled veteran who meets the requirements of section 196.081, F.S.

Martin County Property Appraiser Certificate of Excellence Recertification

- Section 6 amends section 196.1978, F.S., to provide that property in a multifamily project that meets certain requirements is used for a charitable purpose and will receive a 50 percent discount of taxable value on those portions of the affordable housing property that provide housing to natural persons or families meeting the extremely low income, very low-income, or low-income limits specified in section 420.0004, F.S. The discount will begin with the January 1 assessment after the 15th completed year of the term of the recorded agreement. The law provides requirements for the discount and gives the property appraiser the method for calculating the discounted value to place on the tax roll.
- Section 7 amends section 196.1983, F.S., to provide that for charter schools receiving the property tax exemption on a leased property, the landlord must certify by affidavit to the charter school that the required payments under the lease, paid to the landlord or on behalf of the landlord to a third party, will be reduced to the extent of the exemption received.
- Section 55 adds that an educational institution that leased a facility exempt from property taxes under section 196.1983, F.S., for the 2015 ad valorem tax roll then purchased the facility may apply for the exemption under section 196.198, F.S., for the 2016 tax roll by filing an application on or before August 1, 2017.

The full text of the changes is available at <http://laws.flrules.org/2017/36>.

Effect: PTO 17-02 resulted in the creation of a new exemption for multi-family projects with affordable housing who meet certain criteria can qualify for an exemption of 50% of the assessed value. The PAO created a new exemption code in the CAMA system. The code was then mapped to the Name Address Legal (NAL) file to report the new exemption code to FDOR. This enabled the exemption amount to be reported on Recap reports. Lastly, the website and SOPs were modified.

Bulletin: PTO 17-03

Date: August 16, 2017

Bulletin Name: Renewable Energy Source Devices

The 2017 legislature enacted chapter 2017-118, Laws of Florida (SB 90), effective July 1, 2017. This law includes the following:

- Section 2 amends section 193.624, Florida Statutes, to revise and define terms related to renewable energy source devices. The law adds that for nonresidential purposes, the property appraiser may not consider eighty percent of the just value of the property attributable to a renewable energy source device.



Martin County Property Appraiser Certificate of Excellence Recertification

This section applies to a renewable energy source device installed on or after January 1, 2018, to all other real property, except as part of a project planned for a location in a fiscally constrained county and for which an application for a comprehensive plan amendment or planned unit development zoning has been filed with the county on or before December 31, 2017.

- Section 3 creates section 196.182, F.S., to provide that eighty percent of the assessed value of a renewable energy source device, as defined in section 193.624, F.S., is tangible personal property exempt from ad valorem taxation if the renewable energy source device is installed on real property on or after January 1, 2018, and under specific conditions.

The full text of the changes is available at <http://laws.flrules.org/2017/118>.

Effect: PTO 17-03 is the implementing legislation for PTO 16-06. The PAO created a new exemption code in the CAMA system. The code was then mapped to the Name Address Personal (NAP) file to report the new exemption code to FDOR. This enabled the exemption amount to be reported on Recap reports. The website and SOPs were modified.

Bulletin: PTO 18-01

Date: June 1, 2018

Bulletin Name: Ad Valorem Tax Exemption for Deployed Servicemembers

The Legislature enacted Chapter 2018-118, Laws of Florida, (HB 7087) effective July 1, 2018. Section 15 updates the designated operations for which deployed servicemembers may qualify for the homestead exemption in Section 196.173, Florida Statutes. It specifies that Operation Enduring Freedom ended on December 31, 2014, and it removes from the list Operations New Dawn and Odyssey Dawn, which ended on December 15, 2011, and October 31, 2011, respectively.

Section 196.173, F.S., is amended to read (words stricken are deletions; words underlined are additions):

The full text of the changes is also available at <http://laws.flrules.org/2018/118>.

Effect: PTO 18-01 updated the list of approved operations that a servicemember had to participate in to qualify for the Deployed Service Member Exemption. This impacted the PAO by continuing to annually receive applicants who qualify for the exemption. The website and SOPs were modified.



Martin County Property Appraiser Certificate of Excellence Recertification

Bulletin: PTO 18-02

Date: June 1, 2018

Bulletin Name: Assessment of Citrus Fruit Packing and Processing Equipment
Rendered Unused Due to Hurricane Irma or Citrus Greening

The Legislature enacted chapter 2018-118, Laws of Florida. Section 10 of the law creates Section 193.4516, Florida Statutes, which provides that, for ad valorem taxation purposes and applying to the 2018 tax roll only, tangible personal property that a citrus fruit packing or processing facility owns and operates will have a market value no greater than its value for salvage, provided the facility no longer uses the tangible personal property in its operation because of Hurricane Irma or citrus greening. Also, the term “citrus” has the same definition as in s. 581.011(7), F.S.

Section 11 of the law provides that section 10 applies to the 2018 property tax roll.

The full text of the changes is available at <http://laws.flrules.org/2018/118>.

To facilitate reporting this one-year ad valorem assessment reduction, the Department is adding a temporary exemption code “Z” to the NAP assessment roll for the 2018 roll submission cycle. The value to report with this code will be the difference between the market value and the salvage value of the eligible tangible personal property.

Also include the assessment reduction on Form DR-489V, The 2018 Preliminary Recapitulation of the Ad Valorem Assessment Roll, and DR-403V, The 2018 Revised Recapitulation of the Ad Valorem Assessment Roll. Report the total just value of the eligible tangible personal property on line 5, column II, and report the total assessed value on line 18, column II.

The 2018 Complete Submission and Roll Evaluation Standards document is on the Department’s website at

http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx.

Effect: PTO 18-02 had no impact on the PAO.



Martin County Property Appraiser Certificate of Excellence Recertification

Bulletin: PTO 18-03

Date: September 28, 2018

Bulletin Name: Value Adjustment Board – Substantially Completion and Qualifying Improvement

This bulletin will advise of the issuance of attorney general opinion AGO 2018-02 dated May 31, 2018 ([Exhibit Policy-1](#)) on the subject of value adjustment board and substantial completion. In that opinion, the attorney general considered a special magistrate's authority to hear taxpayer appeals from assessment valuations based on the disputed status of improvements to real property as substantially completed. The opinion referenced sections 192.042(1), 193.1555(5)(a), 194.011(3)(d), and 194.035(1), F.S. (2017). These statutes provide for assessment issues that the VAB can administratively review and the types of special magistrates that hear these issues. The attorney general gave the following opinions:

(1) Whether improvements to property were “substantially completed” as of January 1 is a valuation issue and a value adjustment board has authority to hear petitions of such issue under sections 192.042(1), and 194.011(3)(d), F.S.

(2) For real property that is governed by section 193.1555, F.S., whether improvements were “substantially completed” as of January 1 is an issue that must be heard by an attorney special magistrate if, pursuant to the challenged assessment, the subject improvement increases the just value of the real property by at least 25 percent.

Section 193.1555(5), F.S. sets forth a general rule, subject to exceptions: “property assessed under this section shall be assessed at just value as of January 1 of the year following a qualifying improvement or change of ownership or control.” For real property that is governed by section 193.1555, F.S., a qualifying improvement means any substantially completed improvement that increases the just value of the property by at least 25 percent. Section 193.1555(5)(a), F.S.

Section 193.1555, F.S. governs nonresidential real property that is not subject to the assessment limitations set forth in Art. VII, sections 4(a), (b), (c), (d), or (g), Florida Constitution [section 193.1555(1)(a), F.S.] and residential real property that is not assessed under s. 193.155 or s. 193.1554, F.S. [section 193.1555(2), F.S.]

Effect: PTO 18-03 dictates the type of magistrate presiding over a VAB hearing which has no effect on the PAO.

Martin County Property Appraiser Certificate of Excellence Recertification

Bulletin: PTO 18-04

Date: November 7, 2018

Bulletin Name: 2018 Florida Constitutional Amendments 1 and 2

Amendment 1: Increased Homestead Property Tax Exemption

Amendment 1 did not pass with the required 60 percent vote.

Amendment 2: Limitations on Property Tax Assessments

Amendment 2 passed with the required 60 percent vote and will take effect January 1, 2019.

The rejection of Amendment 1 and passage of Amendment 2 do not require the Department or county property appraisers to pursue further action. The procedures for reporting homestead exemptions and 10 percent non-homestead assessment caps remain the same.

Effect: PTO 18-04, Amendment 1, did not pass, therefore, had no impact on the PAO. The passing of Amendment 2 made the state assessment limitation of 10% for non-homestead properties a permanent part of the state constitution and therefore no longer needs to be extended every 10 years. Since this assessment limitation had already been in place for 10 years, it was not necessary for the PAO to make any changes to the CAMA system.

Bulletin: PTO 19-01

Date: March 21, 2019

Bulletin Name: Classified Use Assessment Under Section 193.461, F.S.

Because of significant damage Hurricane Michael caused to agriculturally classified properties, the Department of Revenue would like to clarify information regarding the five-year recovery period. Under section 193.461(7)(c), Florida Statutes:

Lands classified for assessment purposes as agricultural lands which are not being used for agricultural production as a result of a natural disaster for which a state of emergency is declared pursuant to s. 252.36, when such disaster results in the halting of agricultural production, must continue to be classified as agricultural lands for 5 years after termination of the emergency declaration. However, if such lands are diverted from agricultural use to nonagricultural use during or after the 5-year recovery period, such lands must be assessed under s. 193.011. This paragraph applies retroactively to natural disasters that occurred on or after July 1, 2017.



Martin County Property Appraiser Certificate of Excellence Recertification

This provision applies to all damaged agriculturally classified properties, including timber parcels.

Effect: PTO 19-01 focused primary on the counties that were significantly impacted by Hurricane Michael. Martin County was not impacted by this hurricane and therefore, did not have an impact on the PAO.

Bulletin: PTO 19-02

Date: June 21, 2019

Bulletin Name: Assessment of agricultural equipment unable to be used for at least 60 days due to the effects of Hurricane Michael

The 2019 Legislature enacted chapter 2019-42, Laws of Florida, (HB 7123) effective July 1, 2019. Section 2 of the law creates section 193.4517, Florida Statutes, to provide that for the 2019 tax roll, tangible personal property owned and operated by a farm, farm operation, or agriculture processing facility located in Okaloosa, Walton, Holmes, Washington, Bay, Jackson, Calhoun, Gulf, Gadsden, Liberty, Franklin, Leon, or Wakulla County is deemed to have a market value no greater than its value for salvage if the tangible personal property was unable to be used for at least 60 days due to the effects of Hurricane Michael. This section applies retroactively to January 1, 2019.

The Department has prepared a suggested form that taxpayers may use as the 2019 application for the value classification. The filing deadline is August 1, 2019. The suggested form is posted on the county forms page.

A second suggested form provides suggested language for a denial of the application for the property appraiser to use and send to the applicant. The suggested form is posted on the county forms page.

If the property appraiser denies the value classification, the taxpayer can petition the value adjustment board. Taxpayers must complete and file Petition to The Value Adjustment Board - Request for Hearing (Form DR-486) with the value adjustment board clerk. The Department believes the value classification is a classification issue as described in s. 194.011(3), F.S., regarding filing value adjustment board petitions on classification issues.

The Department is providing a new temporary code to use for the 2019 tangible personal property (NAP) tax roll submission. Property appraisers from the affected counties should use 'Y' to record the value classification on hurricane damaged farm equipment. The Department has posted the updated NAP Personal Property Exemption Codes for the 2019 roll submittal list with additional information.



Martin County Property Appraiser Certificate of Excellence Recertification

Effect: PTO 19-02 was specifically created for counties significantly impacted by Hurricane Michael. Since Martin County was not impacted by this hurricane, there was no impact on the PAO.

Bulletin: PTO 19-03

Date: July 1, 2019

Bulletin Name: Agency personnel information exemptions from inspections or copying of public records

The 2019 Legislature enacted chapter 2019-12, Laws of Florida, (SB 248) effective July 1, 2019. Section 1 of the law amends section 119.071(4)(d), Florida Statutes, regarding agency personnel information that is exempt from public disclosure, to define the term “home addresses” for purposes of public records exemptions for personal identifying and location information of agency personnel and their family members.

The new law provides:

119.071 General exemptions from inspection or copying of public records.—

(4) AGENCY PERSONNEL INFORMATION.—

(d)1. For purposes of this paragraph, the term:

a. “Home addresses” means the dwelling location at which an individual resides and includes the physical address, mailing address, street address, parcel identification number, plot identification number, legal property description, neighborhood name and lot number, GPS coordinates, and any other descriptive property information that may reveal the home address.

Property appraisers and custodians of public records must redact that portion of the records where the exemption applies. Property appraisers indicate a record is exempt from public disclosure by placing a confidentiality code in their CAMA systems and on the tax roll, as s. 193.114(2)(u), F.S., requires.

Effect: PTO 19-03 impacted the PAO by requiring confidentially owned property records be removed from the website and eliminated from public GIS maps. Because the PAO already had strict procedures in place to eliminate confidential information from the website, the office did not have to make any significant website programming changes.

Martin County Property Appraiser Certificate of Excellence Recertification

Bulletin: PTO 20-01

Date: April 13, 2020

Bulletin Name: Exemptions for Spouses of Deceased Veterans and Spouses of First Responders – Florida Residency Requirement Invalidated

This bulletin contains information regarding the recent court ruling affecting the exemption for spouses of veterans who died from service-connected causes while on active duty. The court decision also affects the exemption for surviving spouses of first responders who died in the line of duty.

Exemption for Spouses of Deceased Veterans

The Florida Second District Court of Appeal recently held unconstitutional the residency requirement in section 196.081(4), Florida Statutes, in *DOR v. Bell*, case 2D18-3134.

In the *Bell* case, a surviving spouse of a U.S. serviceman, who was killed in action, applied for the exemption from ad valorem taxes. The Property Appraiser denied the application because the deceased serviceman was not a permanent resident of Florida as of January 1 on the year he died, as required by s. 196.081(4), F.S. The constitutional provision authorizing the exemption, Article VII, section 6(f)(1), Florida Constitution does not contain such a residency requirement. The court therefore found the Florida residency requirement of s. 196.081(4), F.S., to be unconstitutional as a restriction on the exemption not authorized by the constitution.

Applications for exemption by surviving spouses of veterans who died from service-connected causes while on active duty as a member of the U.S. Armed Forces, pursuant to s. 196.081(4), F.S., should no longer be denied for the reason that the deceased veteran was not a permanent resident of Florida on January 1 of the year in which the veteran died.

Based on this recent court decision, Property Appraisers should not apply the Florida residency requirement in s. 196.081(4), F.S. and Rule 12D-7.004(4)(c)1., Florida Administrative Code, when reviewing applications for exemptions under s. 196.081(4), F.S.

Exemption for Spouses of First Responders

Although the court decision in the *Bell* case was based on an application for exemption sought by the surviving spouse of a deceased veteran under s. 196.081(4), F.S., Property Appraisers should not apply the Florida residency requirement in s. 196.081(6), F.S., when reviewing applications for exemption by surviving spouses of first responders who died in the line of duty.



Martin County Property Appraiser Certificate of Excellence Recertification

Effect: PTO 20-01 clarifies that the deceased serviceman does not have to be a permanent resident of the State of Florida as of January 1 on the year he died. This has significantly increased the quantity of qualified applicants for this specific exemption.

Bulletin: PTO 20-02

Date: April 22, 2020

Bulletin Name: Exemption for Deployed Servicemembers

The Legislature amended the exemption for deployed servicemembers, effective upon becoming a law on April 8, 2020, and first applicable to the 2020 ad valorem tax roll under Sections 7 and 8 of the law. Chapter 2020-10, Laws of Florida, (HB 7097), Section 7 updates the designated operations for which deployed servicemembers may qualify for the homestead exemption in section 196.173, Florida Statutes. It adds to the list Operation Juniper Shield, which began in February 2007, Operation Pacific Eagle, which began in September 2017, and Operation Martillo, which began in January 2012. It removes from the list Operation Enduring Freedom, which began on October 7, 2001, and ended on December 31, 2014.

Section 196.173(2), Florida Statutes, is amended to read (words stricken are deletions; words underlined are additions):

Section 9 of Chapter 2020-10, L.O.F., provides an extended application deadline until June 1, 2020, for an applicant to file the Deployed Military Exemption Application (Form DR-501M) with the property appraiser for the 2020 tax year. This form is available for applicants and local officials on the website at <https://floridarevenue.com/property/Documents/dr501m.pdf>. Property appraisers must continue to accept the currently adopted version for 2020.

The full text of the changes is also available at <http://laws.flrules.org/2020/10>.

Effect: PTO 20-02 updated the list of approved operations that a servicemember had to participate in to qualify for the Deployed Service Member Exemption. This impacted the PAO by continuing to receive applicants who qualify for the exemption annually. The website and SOPs were adjusted accordingly.

Martin County Property Appraiser Certificate of Excellence Recertification

Bulletin: PTO 20-03

Date: June 11, 2020

Bulletin Name: Value Adjustment Board Proceedings; VAB Filing Fee not Required for Petitions for Exemption for Deployed Servicemembers

This is an addition to bulletin 20-02 relating to the exemption for deployed servicemembers that describes the changes the 2020 Florida Legislature made to the designated military operations and extended the application deadline to June 1 effective for 2020. Bulletin 20-02 is available on the Department's website at <https://revenue.law.floridarevenue.com/Pages/Browse.aspx#3-18-26>.

The 2020 Legislature enacted Chapter 2020-10, Section 9, Laws of Florida, effective upon becoming a law April 8, 2020 and applicable to the 2020 tax rolls. This new law provided that a value adjustment board petition filing fee is not required, and provided additional deadlines and procedures for approval of late filed applications for the exemption, as follows. All text is new:

The full text of the law changes is available at <http://laws.flrules.org/2020/10>.

Effect: PTO 20-03 had no impact on the PAO because petition filing fees are handled by the Clerk of the Circuit Court. The office is tracking this law so that accurate deadline and petition fee information is communicated to potential petitioners since they typically contact the PAO prior to filing.

Bulletin: PTO 20-04

Date: June 11, 2020

Bulletin Name: Exemption of Affordable Housing Property; Provisions for Vacant Units Effective for 2020; Provisions for Limited Liability Company Property and Occupied Units Which No Longer Meet Income Limits Effective for 2021

The 2020 Legislature enacted two amendments to section 196.1978(1), F.S. in Chapter 2020-10, section 10, Laws of Florida (HB 7097), effective upon becoming a law April 8, 2020 and operating retroactive to January 1, 2020; and in Chapter 2020-10, section 11, Laws of Florida, effective January 1, 2021.

Section 10 amended section 196.1978(1), F.S., to provide additional criteria for the exemption of affordable housing property. This amendment treats vacant units as exempt portions of the affordable housing property. These criteria are: if a recorded land use restriction agreement requires all residential units within the property to be used in a manner that qualifies for the exemption under this subsection and if the vacant units are being offered for rent.



Martin County Property Appraiser Certificate of Excellence Recertification

Section 11 amended section 196.1978(1), F.S., to expressly provide legislative intent for affordable housing property where a sole member of a limited liability company that owns the property is also a limited liability company that is disregarded as an entity for federal income tax purposes. In this case, the property will be treated as owned by the sole member of the limited liability company that owns the limited liability company that owns the property. Also, units whose occupants' income no longer meet the income limits, but whose income met the income limits at the time they became tenants, shall be treated as exempt portions of the affordable housing property.

The text of these two amendments is as follows (words stricken are deletions; words underlined are additions):

The full text of the law changes is available at <http://laws.flrules.org/2020/10>.

Effect: PTO 20-04 had a minimal impact to the PAO. The changes clarified how to apply the affordable housing exemption in certain scenarios where there was no existing physical use of a low-income rental unit. As long as the land use restrictions that require the project to rent to low income classified families are in place, and the units are offered for rent the exemption applies to the units. Martin County has two (2) multi-family projects that qualify for the exemption, and the exemption has always been applied on the entire property without ever removing specific units that were vacant.

Bulletin: PTO 20-05

Date: June 11, 2020

Bulletin Name: Value Adjustment Board Proceedings; Appraisal by Special Magistrate May Not Be Submitted as Evidence

The 2020 Legislature enacted Chapter 2020-10, Section 4, Laws of Florida, effective July 1, 2020. Section 4 of this new law provides additional provisions applicable to value adjustment boards as follows:

Section 4. Subsection (1) of section 194.035, Florida Statutes, is amended to read:
194.035 Special magistrates; property evaluators.—

(1) ***

An appraisal may not be submitted as evidence to a value adjustment board in any year that the person who performed the appraisal serves as a special magistrate to that value adjustment board.

The full text of the law changes is available at <http://laws.flrules.org/2020/10>.



Martin County Property Appraiser Certificate of Excellence Recertification

Effect: PTO 20-05 had a minimal impact to the PAO. The new law protects against placing the magistrate in an unethical situation where they would be forced to consider an appraisal they performed. This law is being tracked so communicated to all professionals that participate in value adjustment board hearings to ensure they are aware of the new law and can reference it if the petitioner happens to submit an appraisal performed by the magistrate.

Bulletin: PTO 20-06

Date: June 11, 2020

Bulletin Name: Property Damaged or Destroyed by Hurricane Michael

The 2020 legislature enacted Chapter 2020-10, Section 3, Laws of Florida (HB 7097), effective for the 2019 through 2023 tax years. This law includes the following:

Section 3 creates section 193.1557, F.S., providing for assessment of certain property damaged or destroyed by Hurricane Michael in 2018, and providing that sections 193.155(4)(b), 193.1554(6)(b), or 193.1555(6)(b), F.S., relating to assessment of changes, additions or improvements, apply to such changes, additions, or improvements begun within five years after January 1, 2019. The new section 193.1557, F.S., applies to 2019 through 2023 tax years and stands repealed on December 31, 2023. The amendment is as follows:

The full text of the law changes is available at <http://laws.flrules.org/2020/10>.

Effect: PTO 20-06 had no impact to the office. The change in law extended the timeframe to apply the “calamity rule” if the damage or destruction was caused by Hurricane Michael. The calamity rule protects the impacted property owners assessed value from increasing when the changes, additions, or improvements needed to fix the destruction are finished. Martin County was not impacted by Hurricane Michael so this change in law does not apply to the PAO.

Bulletin: PTO 20-07

Date: June 11, 2020

Bulletin Name: Millage and Budget Hearings During Declared Emergencies

The 2020 legislature enacted Chapter 2020-10, Section 12, Laws of Florida (HB 7097), effective on becoming a law April 8, 2020. This law amends section 200.065, F.S., regarding millage and budget hearings recessed, postponed or rescheduled during declared emergencies, to provide alternative deadlines, scheduling requirements, revised notice delivery methods and other procedures that may be used by property appraisers and local taxing authorities as a result of a declared state of emergency.



Martin County Property Appraiser Certificate of Excellence Recertification

The full text of the law changes is available at <http://laws.flrules.org/2020/10>.

Effect: PTO 20-07 had minimal impact to the PAO. The law is being tracked so that the office is prepared in the case of a future declared emergency that may cause postpone or recess to the tax roll calendar. If an event occurs the office is aware of the new legislative procedures that require communication of delays to the Property Appraiser, FDOR, and Tax Collector and the office has the option to post the notice of proposed property taxes on the County's website.

Bulletin: PTO 20-08

Date: June 29, 2020

Bulletin Name: Information Included with Notices of Proposed Property Taxes

The 2020 legislature enacted Chapter 2020-10, Section 13, Laws of Florida (HB 7097), effective July 1, 2020. This law amends section 200.069, F.S., relating to information included with notices of proposed property taxes, to require that the property appraiser only include additional information which explains any item in the notice or is information directly related to the assessment or taxation for property owners in the mailing of the notice of ad valorem taxes and non-ad valorem assessments:

The full text of the law changes is available at <http://laws.flrules.org/2020/10>.

Effect: PTO 20-08 had minimal impact to the PAO. The law is being tracked so that the office is aware of what additional information can legally be included with the annual mailing of the Notice of Proposed Property Taxes.

Bulletin: PTO 20-09

Date: June 29, 2020

Bulletin Name: Exemption for Hospitals, Community Benefit Reporting

The 2020 legislature enacted Chapter 2020-10, Section 2, Laws of Florida (HB 7097), effective January 1, 2022. This law includes the following:

- Section 2 creates section 193.019, F.S., relating to hospitals; community benefit reporting, effective January 1, 2022.
- By January 15 of each year, each applicant for exemption for hospital property shall submit to the Department a copy of the applicant's most recently filed IRS Form 990, Schedule H, with a statement certifying the county net community benefit expense is true and correct, and a schedule displaying information regarding the community benefit expense.



Martin County Property Appraiser Certificate of Excellence Recertification

- By January 15 of each year, each county property appraiser shall calculate and submit to the Department the tax reduction resulting from the property exemption for the prior year granted pursuant to ss. 196.196 and 196.197 for each property owned by an applicant.
- The Department must determine if the county net community benefit expense attributed to an applicant's property in a county equals or exceeds the tax reductions resulting from the exemptions described in subsection 193.019(2), F.S., for that county.
- If an applicant's county net community benefit expense does not equal or exceed the tax reductions from the exemptions, in two consecutive years, the Department shall notify the property appraiser by March 15 to limit the exemption for the current year by multiplying it by the ratio of the net community benefit expense to the tax reductions resulting from the exemptions.

The full text of the law changes is available at <http://laws.flrules.org/2020/10>.

Effect: PTO 20-09 enacted Section 193.019, F.S., which was repealed in Section 1 of Chapter 2021-31, Laws of Florida, effective July 1, 2021. Therefore, this legislative change no longer exists and had no impact to the PAO.

Bulletin: PTO 20-10

Date: July 7, 2020

Bulletin Name: Exemption, Veteran and Veteran Surviving Spouse Property Acquired Between January 1 and November 1

The 2020 Legislature enacted Chapter 2020-140, Laws of Florida, (CS/CS/HB 1249), effective July 1, 2020. This new law provides additional provisions applicable to the veteran's exemption. The law created section 196.081(1)(b), F.S., to provide that a veteran or veteran's surviving spouse may receive a prorated refund of property taxes paid on property on which legal or beneficial title is acquired between January 1 and November 1. The additional requirements for the refund are that the veteran or veteran's surviving spouse:

- Receives an exemption under section 196.081, F.S., on a property for the tax year, and
- Applies for and receives an exemption on the acquired property in the next tax year under section 196.081, F.S.

The refund is prorated as of the date of transfer. If the property appraiser determines the veteran or spouse is entitled to an exemption under section 196.081, F.S., on the newly acquired property, the law provides for the property appraiser to make entries on the tax roll necessary to allow the prorated refund of taxes for the previous tax year.

Martin County Property Appraiser Certificate of Excellence Recertification

The full text of the law changes is available at <http://laws.flrules.org/2020/140>.

Effect: PTO 20-10 has had an impact to the office. The law created an application process that provides a prorated refund to a total and permanent disabled veteran or their surviving spouse when they purchase a home after January 1 and prior to November 1 if they received the exemption on their previous property for the same tax roll year. When a property is purchased after January 1st, the owner is unable to apply their previous exemptions to the newly purchased property until the following year. Typically, they inherit the prior owner's benefits. This law allows the qualified property owner to receive the exemption on their previous property and receive a refund on the purchased property as well even though they did not own or reside on the property as of January 1st. The PAO received four (4) applications in 2020 and nine (9) in 2021.

Local Tax Policy Changes 2016-2020

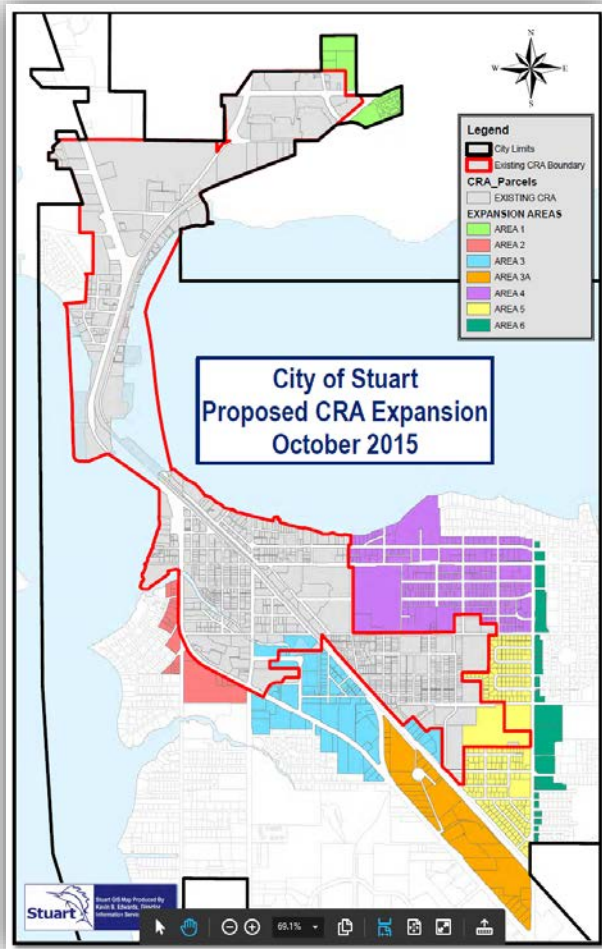
Local governments impact tax policy by adopting ordinances and resolutions. Changes in local laws may not only impact taxing district boundaries but can also implement certain property exemptions that are made available through state legislation. The following are property tax changes from local Martin County governments, that had the most significant and notable impact to the Property Appraiser's office (PAO).

2016 City of Stuart CRA Expansion

The City of Stuart passed an ordinance implementing the Community Redevelopment Agency (CRA) expansion ([Exhibit Policy-2](#)). The PAO is responsible for interpreting the legal description and identifying all real property with the expanded boundary. CRA parcels are flagged, tracked, and reviewed annually to ensure accuracy. The total taxable value and base year taxable value is reported annually to the taxing authorities that participate in their funding. This information is used to calculate the required funding that is provided to the CRA. Prior to the expansion, the Stuart CRA included 1,025 parcels that totaled \$242,520,669 in taxable value. The expansion added 816 parcels which contributed \$187,337,637 in taxable value. This was a 44% growth in parcel count to a total of 1,839 and a 43.6% growth in taxable value to a total of \$429,858,306 (**Figure**).

Martin County Property Appraiser Certificate of Excellence Recertification

Figure



2017 City of Stuart Tax Exemptions for Historic properties

The City of Stuart (City) implemented a property tax exemption for designated historical properties by passing an ordinance ([Exhibit Policy-3](#)). The exemption can apply up to one hundred (100) percent of the assessed value of all improvements made to historic properties resulting from restoration, or rehabilitation with a certificate issued by the Stuart Historic Preservation Board. The exemption applies only to taxes levied by the City and does not apply to personal property. The duration of the exemption is for ten (10) years and the improvements that qualify must be maintained over the period. The applicant will file a form with the City as prescribed by the Florida Division of Historical Resources (FDHR).

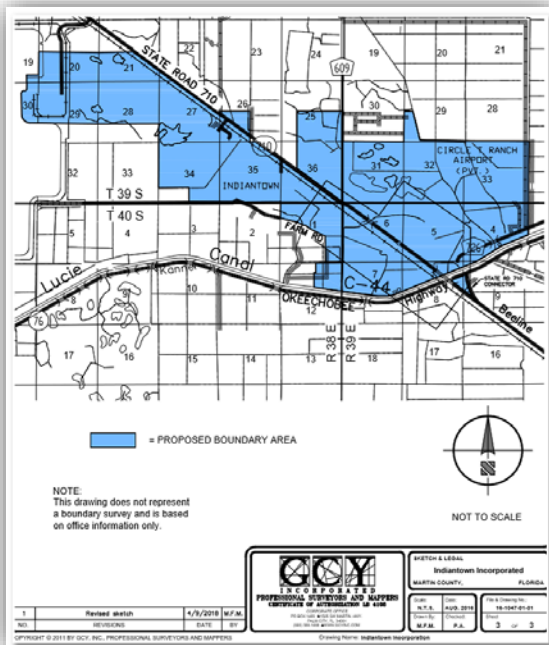
Martin County Property Appraiser Certificate of Excellence Recertification

Another requirement to qualify is that the property owner must enter into a covenant or agreement with the City for the term for which the exemption is granted. The covenant requires that the improvements be maintained during the exemption period. If the covenant is violated, the property owner is required to pay back the taxes that were saved by the exemption, plus interest. Once the City and the FDHR approve the application, it is provided to the PAO so that the appropriate exemption can be applied to the property. The exemption is reported on the tax roll to the Florida Department of Revenue (FDOR).

2018 Newly Incorporated Municipality – Village of Indiantown

On November 7th, 2017 qualified voters residing within the corporate limits of the proposed village approved the creation of the 413th municipality in Florida. The Village of Indiantown was incorporated on December 31, 2017 and was the first municipality in over forty (40) years to be incorporated in Martin County. This had a significant impact on the PAO because the office is responsible for interpreting the legal description and identifying all real and personal property within the new boundary. A new taxing district code was created in the CAMA system and assigned to all accounts within the boundary. The PAO worked closely with the FDOR to create the new tax roll reports and codes associated with the new municipality. The office also worked closely with Village officials to ensure their first Notice of Proposed Property Taxes (TRIM) process and budget cycle is successful. **Figure Policy-1** shows a map of the newly incorporated municipality within Martin County. **Exhibit Policy-4** is the final bill.

Figure Policy-1

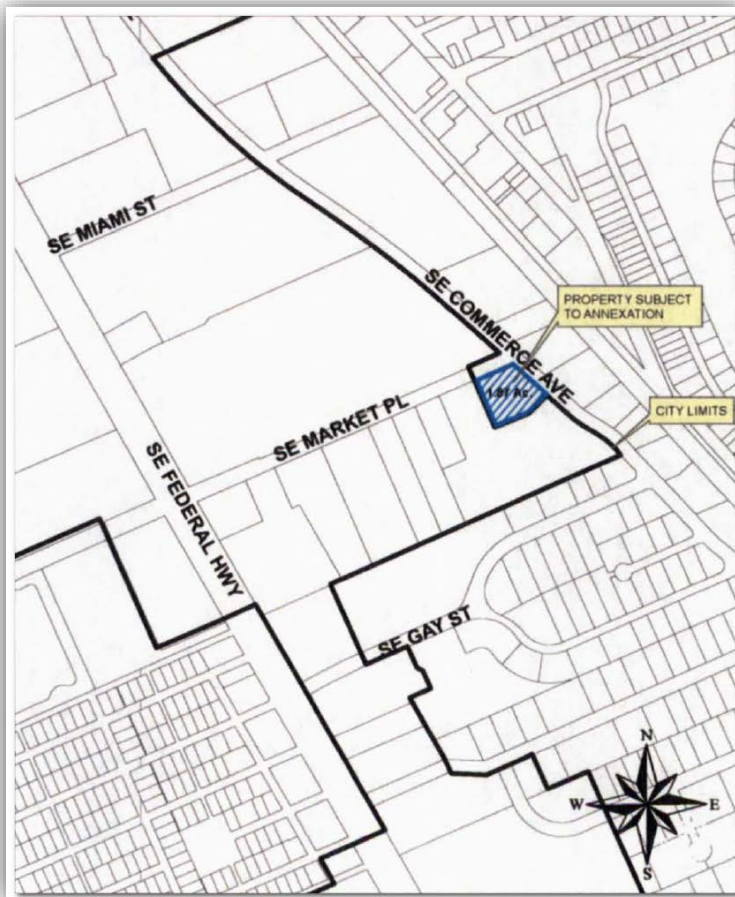


Martin County Property Appraiser Certificate of Excellence Recertification

2016-2020 Annexations

The City of Stuart has historically annexed parcels that were previously in unincorporated areas of Martin County. For example, the City annexed a total of four (4) parcels in 2017, nine (9) parcels in 2018, six (6) parcels in 2019, and one (1) parcel in 2020. The City executes annexations through ordinances. [Exhibit Policy-5](#) is an example of a recent ordinance the City recorded and delivered to the PAO. This has a significant impact because the PAO is responsible for interpreting the legal description and identifying the real property describe in the ordinance. In addition, the PAO updates the tax district code on the parcel and processes the parcel as an annexation so that it is correctly reported on tax roll reports and FDOR audit files. **Figure Policy-2** is an example of a 2020 City of Stuart real property annexation.

Figure Policy-2



Martin County Property Appraiser Certificate of Excellence Recertification

Changes in office technology

Hardware

In 2018 the PAO made a significant investment in enterprise server hardware and storage systems in preparation for a Computer Assisted Mass Appraisal (CAMA) system integration to Patriot Properties AssessPro 5.0 (AP5) software. This decision was made to ensure adequate resources and speed for future growth and implementation of next generation software solutions that enhance services to the public. The majority of IT support and services provided to the PAO comes from the Martin County Information Technology Services (MCITS) Department. The PAO worked closely with the MCITS to plan future resource needs and requirements using historical usage data that is tracked and analyzed by the County. This created an accurate projection of future needs that substantiated the type and scale of hardware purchased. As a result, the PAO operates a production and test environment with the following important features:

- Redundant Servers at two different datacenters (Redundant within each datacenter, and then redundant site to site).
- High-end Solid-State Drive (SSD) disk with market leading space saving technology through utilization of compaction, duplication, and compression.
- Recovery software which provides the ability to revert entire drives/datasets back to a previous snapshot in minutes in the case of a disastrous data loss, damage, corruption, or encryption by malware.
- Failover system that replicates all data to the alternate data center in case of a complete loss of a site and data center.
- Very fast 10GB per second network connection between servers and storage system
- Four servers with 64 logical processors and 190GB of RAM each for a total processing power of 264 CPU and 760GB of RAM. In the case of a failure of one server, the second server onsite has the capacity to keep the environment running with little or no down time.

The recent hardware investment has benefited the office in many ways. One of the primary benefits is that data is frequently backed up, duplicated, and securely archived. This is now done easier and quicker to execute due to the combination of hardware that was acquired. Another primary benefit is the speed of the CAMA system is extremely fast and capable of retrieving enormous amounts of data with very little issue. This has increased the productivity and efficiency of all professionals who utilize the CAMA system.

Office-wide personal computer hardware and operating systems are provided through a partnership with MCITS. The hardware replacement cycle is approximately four (4) years however, it may be adjusted based on software upgrades. For example, if a major Operating System (OS) upgrade is released, new computers would be installed concurrently. At a minimum, Windows updates are done quarterly. A pilot test group reviews the upgrade prior to office wide releases and upgrade deployment is scheduled promptly for zero-day vulnerabilities.



Martin County Property Appraiser

Certificate of Excellence Recertification

The PAO currently uses Dell Optiplex 7060 running Windows 10 Enterprise. Depending on the technical demands of the user, some machines have 32GB of RAM and most of them are running 16GB. Having a fast and reliable desktop computer that provides the capability of multitasking complex software applications is the backbone to an efficient and highly productive office. Software such as AP5, Microsoft Office, Adobe, and web browsers are becoming more technical in nature and larger in size which requires an adequate desktop computer to run them in tandem with zero to very little wait time. This comprehensive hardware replacement program ensures that PAO professionals can work efficiently and effectively by minimizing downtime that can occur with an inadequate computer system.

Years ago, most users in the office worked from one single monitor, except for several mappers that required multiple monitors for cadastral work. Today, users work with two (2) to three (3) monitors. A growing number of professionals use dual wide screen monitors with the capability of partitioning a single screen into two (2) screens, which creates the capability of viewing four (4) full window screens at the same time. This expansion of monitors per user has bolstered efficiency by saving time while managing multiple software applications such as email, CAMA, PAO Website, MLS, Excel, Word, Access, Maps, and other software needed to make accurate decisions.

Software

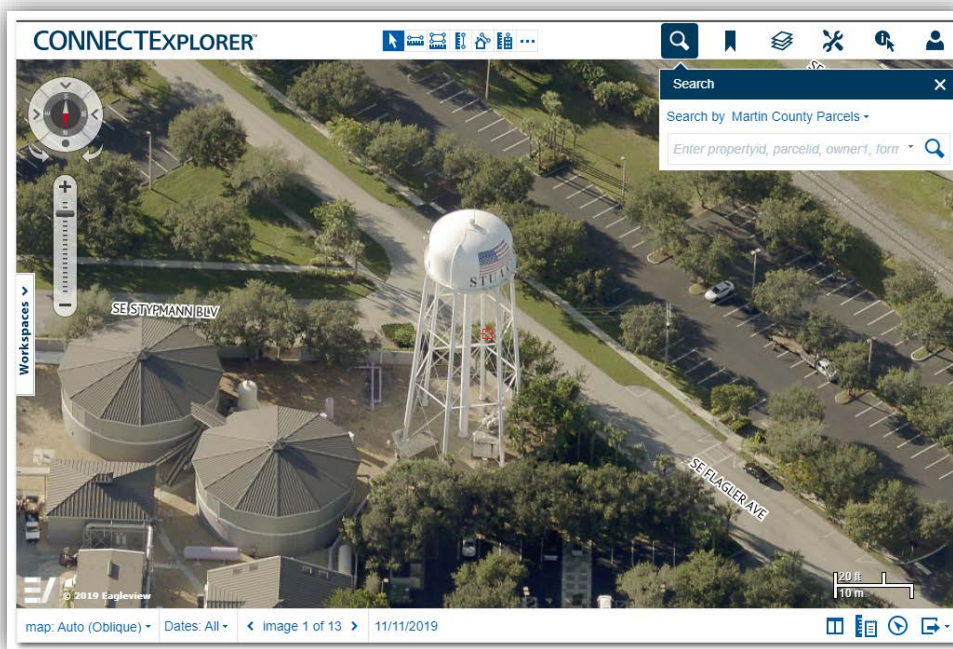
One of the most significant and notable software changes implemented within the last five (5) years was a multiyear CAMA conversion project to AP5. The software conversion began after the 2018 hardware investment was put in place. The CAMA upgrade was an important step in enhancing public services because it is the foundation for almost every office process and procedure. This software upgrade opened the door to consolidate business processes and perform valuation, mass appraisal, assessment administration, and tax roll processing from a single application. Three stand-alone legacy applications were retired and replaced by a single login. The application is built on leading edge (.NET) architecture. It enables multi-year database functionality, integration with best-in-class partners, and access to a full product suite. The suite includes online taxpayer filing solutions for property exemptions, tangible personal property business return extension requests, and web-based Geographic Information System (GIS) applications.

It was imperative to select a CAMA system that held a large footprint in Florida to ensure that the vendor was able to keep up with continually changing property tax legislation. At the time, Patriot Properties was serving approximately five (5) Florida clients and demonstrated commitment to their long-term Florida jurisdictions. Martin County's northern neighbor, St. Lucie County, has used Patriot Properties CAMA for more than twenty (20) years and shared much of their positive experience. This provided valuable insight through a long-term client's perspective that was compared to the marketing and sales information coming directly from the company.

Martin County Property Appraiser Certificate of Excellence Recertification

Another recent software change that positively impacted office efficiency was contracting with EagleView to capture and deliver oblique aerial imagery. Oblique aerial imagery is captured at a 40 to 45-degree angle and provides additional detail about improvements on a property that cannot be discovered through traditional orthogonal aerial imagery. During the project planning phase, the resolution can be adjusted so that imagery within the urban service district is sharper for viewing detailed improvement information. To save cost, the resolution can also be reduced for rural areas with less improvements. EagleView also hosts and maintains software that allows early access to the imagery after it is captured in flight (**Figure Tech-1**). Their web viewer also allows the PAO to connect the online imagery directly into the CAMA application which provides convenient access to office professionals.

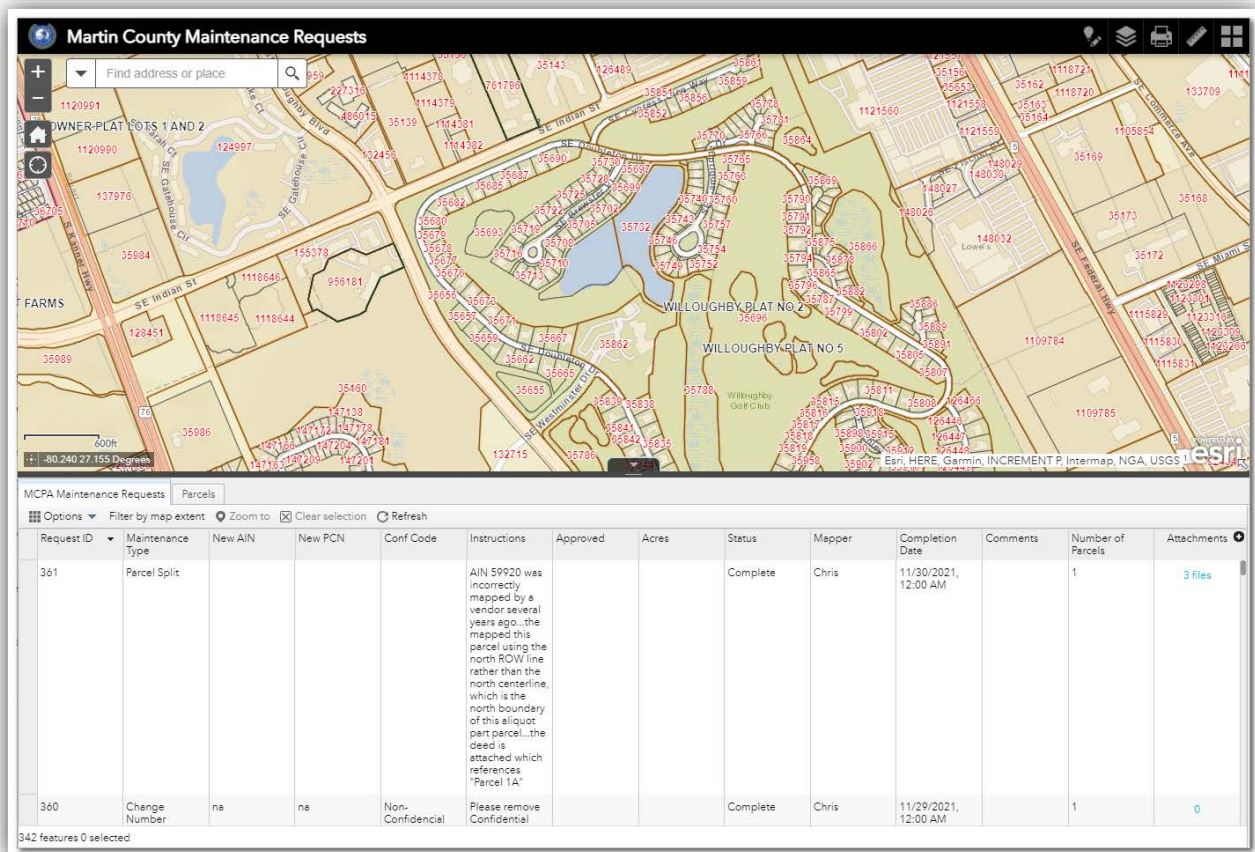
Figure Tech-1: Imagery Web Viewer



Another area where enhanced technology had a significant and notable impact to the office is through GIS software upgrades. GIS technology is an essential part of the PAO and is utilized in many ways. For example, the Mapping and Ownership Department is responsible for maintaining the “base parcel layer” which is a county-wide map layer representing the tax roll and depicting all parcel boundaries. The base parcel layer is made up of several components or stacked layers that can be combined to create comprehensive information about a tax parcel. The software used to manage, edit, and share GIS data is always improving and the latest version available provides a comprehensive framework known as “parcel fabric.” The framework allows for editing and sharing across platforms (desktop, mobile, and web) and different workflows can be enabled for different users. This has benefited the office by speeding up and simplifying the cadastral mapping workflow and has unlocked the ability to supplement cadastral mapping with off-site mappers through a shared web map service (**Figure Tech-2**).

Martin County Property Appraiser Certificate of Excellence Recertification

Figure Tech-2: Shared Web Map Service



Website

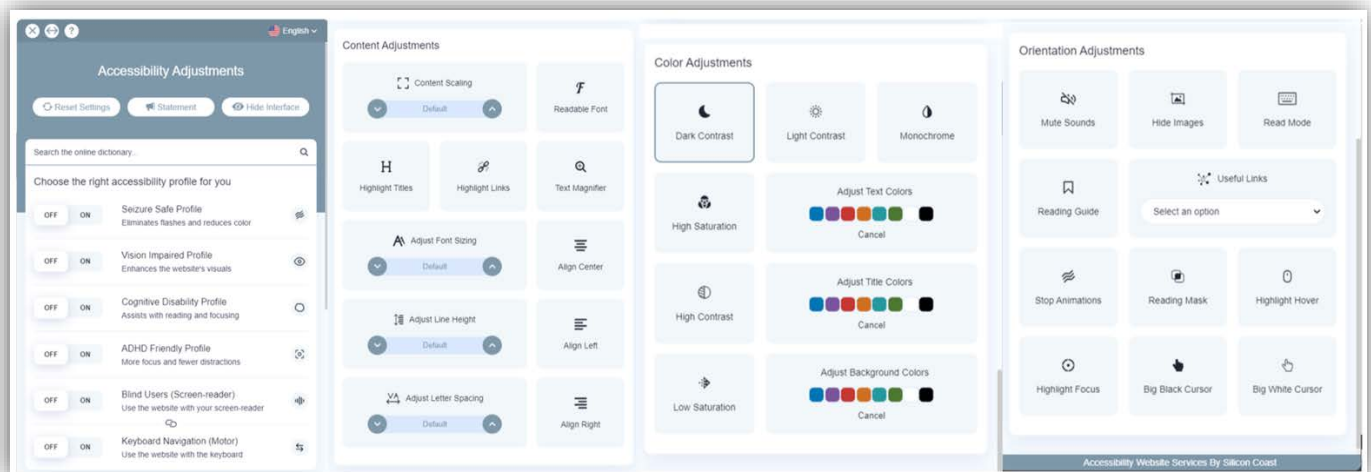
A comprehensive upgrade to the website significantly impacted the office and the level of public service. This project began with analyzing the pros and cons provided by former website users. Real estate professionals and property owners were consulted to garner critical user experience feedback to incorporate into the planning of website upgrades. This process led to the focus on seven (7) key areas of the website:

- **Mobile Friendly** – Today's business and commerce has moved to mobile devices. As a government entity responsible for a large amount of local real estate data, the office needed to be a part of this mobile transition.
- **Daily Updates** – The speed and pace of technology now allows for real time changes. The PAO website moved from weekly to daily data updates, allowing users to have timely and reliable access to information.
- **Modern Design and Graphics** – With websites now replacing business store fronts, organizations must stay current with website design and graphics to appeal to their user base.

Martin County Property Appraiser Certificate of Excellence Recertification

- Improved Printing – After surveying different industry professionals such as insurance and real estate companies, the PAO learned that website data was frequently printed. This prompted a focus to make sure website data could be compiled and easily printed.
- Multi Browser Support – It is no longer adequate to ensure a website works well in a single browser. Due to the large number of browser options available and each with a mobile version, it is essential to ensure that the website works effectively across a maximum number of browsers.
- Direct Control of Data – The previous website was hosted by the PAO's legacy CAMA vendor which required opening a customer support ticket to fix data or request enhancements. This former protocol proved to be cumbersome and highlighted the importance of having direct access and control of the hosted data. Direct access and control lead to faster implementation of data fixes, updates, and enhancements.
- ADA Compliance – Current laws require government websites to include ADA compliance software to provide website access to the broadest possible audience, regardless of ability (**Figure Tech-3**). This is done by adhering to the World Wide Web Consortium's (W3C) Web Content Accessibility Guidelines 2.1 (WCAG 2.1) at the Accessibility Adjustments (AA) level. These guidelines explain how to make web content accessible to people with a wide array of disabilities.

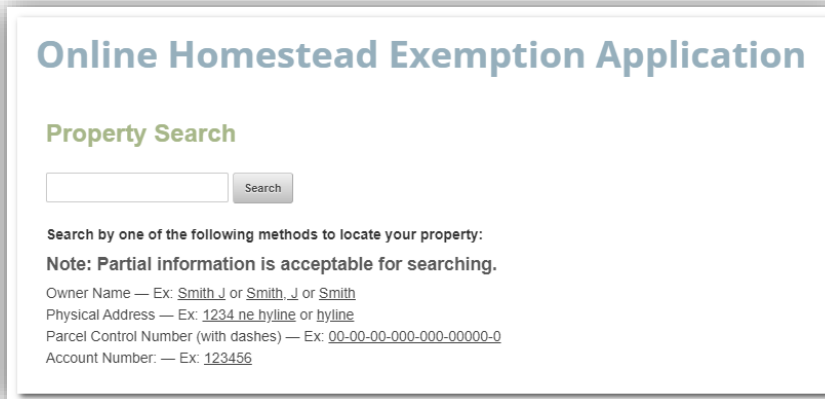
Figure Tech-3: Website Accessibility Adjustments



Martin County Property Appraiser Certificate of Excellence Recertification

Along with these key areas, other website services were enhanced such as a custom online homestead application system. This allows the public to file their application for homestead exemption from the PAO website instead of having to physically come into the office. This process minimizes office visitors and gives users the option of filing from the comfort of their home (**Figure Tech-4**).

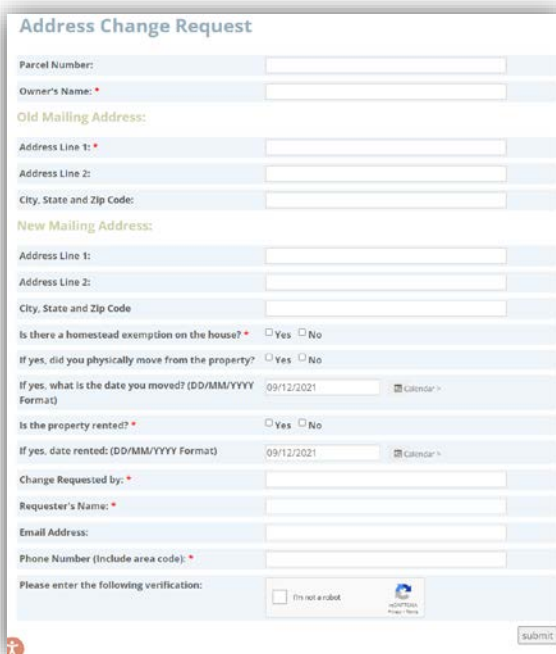
Figure Tech-4: Online Homestead Application



The screenshot shows the 'Online Homestead Exemption Application' form. It features a 'Property Search' section with a text input field and a 'Search' button. Below this, instructions state: 'Search by one of the following methods to locate your property: Note: Partial information is acceptable for searching.' Examples provided are: Owner Name (e.g., Smith, J or Smith, J or Smith), Physical Address (e.g., 1234 ne hyline or hyline), Parcel Control Number (with dashes) (e.g., 00-00-00-000-00000-0), and Account Number (e.g., 123456).

Other processes that were transitioned to the website include address changes (**Figure Tech-5**) and tangible personal property business return extension requests (**Figure Tech-6**). These online digital forms make it easier to conduct business with the office. Once the online form is submitted, a confirmation email is delivered to the requestor.

Figure Tech-5: Address Change Request



The screenshot shows the 'Address Change Request' form. It includes fields for 'Parcel Number', 'Owner's Name', 'Old Mailing Address' (Address Line 1, Address Line 2, City, State and Zip Code), and 'New Mailing Address' (Address Line 1, Address Line 2, City, State and Zip Code). It also contains checkboxes for 'Is there a homestead exemption on the house?' and 'Is the property rented?', each with 'Yes' and 'No' options. There are date pickers for 'If yes, did you physically move from the property?' and 'If yes, date rented: (DD/MM/YYYY Format)'. The form also has fields for 'Change Requested by:', 'Requester's Name:', 'Email Address:', and 'Phone Number (Include area code):'. At the bottom, there is a 'Please enter the following verification:' section with a checkbox for 'I'm not a robot' and a 'submit' button.

Martin County Property Appraiser Certificate of Excellence Recertification

Figure Tech-6: TPP Return Extension Request

The screenshot shows a web form titled "Request for Extension of Filing Date Tangible Personal Property (F.S. 193.063)". Below the title, it states: "TAX YEAR: 2021 - An Extension will be granted until May 15, 2021, as long as your extension request is timely filed through this website by April 1." It also includes instructions: "PLEASE ATTACH YOUR EMAIL CONFIRMATION TO YOUR DR-405 TAX RETURN. IF YOU DID NOT RECEIVE AN EMAIL CONFIRMATION, THEN YOUR REQUEST HAS NOT BEEN APPROVED." and contact information: "If you have any questions, please call the Tangible Personal Property Department at 772-288-5613." The form fields include: "Name of Requestor:" with a text input; "Email Address of Requestor:" with a text input; "Phone Number of Requestor:" with a text input; and "Extension Requested For:" with a dropdown menu labeled "Account # / Owner Name". At the bottom, there is a verification section with the text "Please enter the following verification:" and a checkbox labeled "I'm not a robot" next to a CAPTCHA image. A "submit" button is located at the bottom right of the form.

The recent addition of a *Live Chat* feature has opened new opportunity to engage and serve members of the public who are using the website. The new service allows a website visitor to directly chat with an office professional to quickly answer questions. This feature is very popular and even prompted other local governmental agencies to implement similar services (**Figure Tech-7**).

Figure Tech-7: Live Chat



A recent website improvement was an overhaul of the public access information search pages. These pages were re-designed to enhance search results. Specifically, the enhanced *Sales Search* reduced the number of search parameters while making sure the important parameters remained. The prior *Sales Search* was lengthy and cumbersome, with fifteen (15) different search parameters. It was challenging to retrieve the desired information (**Figure Tech-8**).

Martin County Property Appraiser Certificate of Excellence Recertification

Figure Tech-8: Enhanced Sale Search

New

Old

Real Property Sales Search

Search box allows you to search by City, Subdivision or Street Name
Here is a map showing searchable areas: [City Map](#)

☒ All ☐ City ☐ Subdivision ☐ Street Name

Search...

Property Type Property Use Type

Date Range 12/16/2020 to 12/16/2021

Sales Price 101 to

Finish Sq Ft Range to

Sales: Search sales by using various search options. "Power User Search Tips" are noted below and are further defined by red & blue.

Search By Sales...

Parcel ID

Example: 013840014000011005
No dashes or spaces are needed.
Partial entries must be at least three characters long.

Sale Price
Low Value High Value
00000 220000
Enter a sale price minimum and maximum value.

Owner

Example: Doe John (Type last name first)
For best results do not insert commas to separate first and last names.
Partial entries must be at least three characters long.

Sale Date *
Low Value High Value
10/18/2011 10/18/2012
Enter a sale date minimum and maximum value.
Entry Format: mm/dd/yyyy
example: 5/15/2004

Year Built
Low Value High Value
Enter a Year Built minimum and maximum value.

Bedrooms
Low Value High Value
Enter a range of bedrooms.

Address

For best results, do not enter suffixes such as Ave, Ct or St.
Use the full address.
Example 1: 10101
Example 2: 10101noble

Sq. Ft.
Low Value High Value
Enter a square foot range.

Story Height
Low Value High Value
Enter a range of stories.

Land Use

Select a use code.

Neighborhood Code

Please select a neighborhood code.

District No.

Please select a district number.

Legal Description

Example: BEG
* Partial entries must be at least three characters long.
* A development name may be entered as a search value.

Full Baths
Low Value High Value
Please enter a full bath range.
For single digits please place a zero in front of the number (eg. 02).
Be sure to enter both a low and high value for an accurate search.

Half Baths
Low Value High Value
Please enter a half bath range.
For single digits please place a zero in front of the number (eg. 02).
Be sure to enter both a low and high value for an accurate search.

Power User Sales Search Tips

These red box fields are the main categories to search sales. They can be used independently or in total to search:

- PARCEL ID
- OWNER
- ADDRESS
- LAND USE
- NEIGHBORHOOD CODE
- DISTRICT
- LEGAL DESCRIPTION

These blue box fields are optional fields and can further define your search. They can be used independently or grouped.

- SALE PRICE
- SALE DATE
- YEAR BUILT
- BEDROOMS
- SOFT
- STORY HEIGHT
- FULL BATHS
- HALF BATHS

All search engine results now have the capability of exporting data directly into a .csv file that can be manipulated and analyzed with Microsoft Excel. Finally, property information is displayed on multiple tabs to better organize the data and includes helpful links to other government related sites (**Figure Tech-9**).



Martin County Property Appraiser Certificate of Excellence Recertification

Figure Tech-9: Sale Search



The last five (5) years of technological changes have significantly transformed the way business is done at the PAO. This was led by investments in new enterprise hardware, CAMA software, and the PAO website. These core investments have established a strong foundation of technology with the ultimate goal of improving how information is collected, maintained, and delivered to the public.

Changes in office management

Newly Elected Official

After twenty-eight (28) years, the Property Appraiser's office (PAO) transitioned to a new elected official. The PAO is proud of the seamless transition in leadership. The official made structural changes that strengthened the organization's operational efficiency, promoted cross-training, and ensured that each position had back up resources ([Exhibit Manage-1](#)). The structure now organized in three (3) teams (Appraisal Services, Public Services, and HR/Operations), provides long-term benefits to the public.

The office is supported by a leadership team which includes the Property Appraiser, Chief Deputy, Director of Appraisal Services, Director of Public Services, and the Director of HR & Operations. The team meets on a regular basis to discuss strategy or direction and make decisions on allocating resources to pursue the mission and vision of the office. The effect of having a cohesive leadership team sets the stage for continuous improvement by exploring new opportunities and addressing concerns.

Martin County Property Appraiser Certificate of Excellence Recertification

Based on feedback from office professionals, a mission statement, vision statement, and guiding principles were established as the cornerstone to public interaction (**Figure Manage-1**). In a collaborative effort, office professionals contributed in the formulation process, what are now individual work and service philosophies. These principles are posted in the public reception areas, included in presentations, and printed in literature and promotional materials. It is evident to customers that the office is a unified entity that provides top-notch customer service and unwavering respect that constituents deserve and expect.

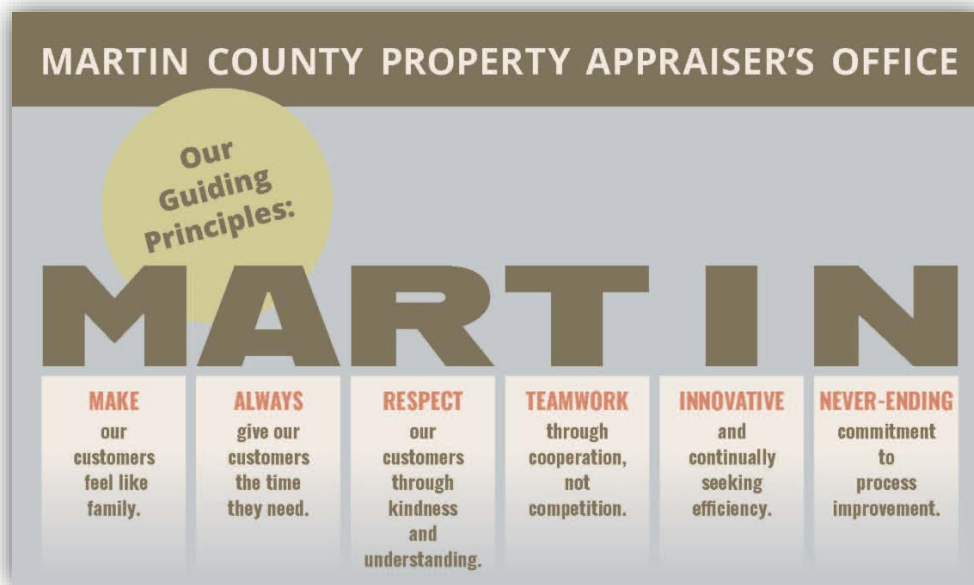
Mission Statement:

The Martin County Property Appraiser is your local government agency responsible for locating, identifying, and valuing real and tangible personal property located in our County. We establish fair and equitable market values, maintain ownership records, and administer exemptions for property tax revenue. Our goal is to accomplish this in a manner that assures public confidence in our accuracy, productivity, and fairness.

Vision Statement:

We are committed to helping you understand the valuation process and will take whatever time is needed to explain our procedures. We want to ensure you know who we are and what benefits are available to you. We promise to treat you with respect and understanding, and to deliver the outstanding customer service you deserve and expect.

Figure Manage-1: Guiding Principles



Martin County Property Appraiser Certificate of Excellence Recertification

Job Classification and Compensation Study

As a newly elected official, the PAO conducted a job classification and compensation study to confirm that the office is appropriately compensating its talented well-trained professionals. Office professionals are the most important asset to ensure the critical statutory requirements are met. In addition, a pay structure needed to be constructed that gradually met the new minimum wage requirements set by law. The task focused on analyzing individual annual salaries compared to the current competitive job market, as well as ensuring the implementation of new administration objectives.

Having direct experience and knowledge, the Property Appraiser and Director of HR & Operations dedicated time to complete this in-depth review. After months of research and communication with sources, methodical steps were taken to analyze all job functions, pay bands, and culminating a new pay structure. The study was thorough, comprehensive, and in line with industry standards.

The effect of the study resulted in an updated salary structure incorporating adjustments and modifications to reflect the needs and ever-changing shifts in the workplace and employment market.

Main Office Relocation

The Martin County Board of County Commissioners (BOCC) funds and maintains the space and facilities for the PAO. After nearly twelve (12) years of leasing office space, the BOCC purchased a building and relocated the PAO main office to a permanent location in Willoughby Commons. This location is within walking distance to the Martin County Tax Collector, Building Department, Utility and Solid Waste Department, the Florida Department of Health, and the Veteran's Administration Primary Care Outpatient Clinic ([Exhibit Manage-2](#)).

The relocation was completed during the non-critical portion of the tax roll production cycle and did not disrupt periods of high-volume customer service activity. With extensive planning and collaboration with various county departments and resources, the PAO continued to serve the public and did not inconvenience constituents throughout the process.

The effect of the relocation has resulted in a 15-20% increase of in-office visitors. Many residents have stated the new location is beneficial and convenient in conducting their personal business. The main office is full-service and provides an efficient working environment. The space offers a large meeting/training room, two smaller conference rooms, and kitchen/staff break area. Sufficient parking is available in front of the building for office professionals and visitors. Fleet vehicles are conveniently parked in the adjacent Building Department parking lot.

Martin County Property Appraiser Certificate of Excellence Recertification

Lean Principle of Process Improvement

The PAO is committed to the *Lean Principle of Process Improvement*. A Director of Process Improvement & Quality Control was put in place to orchestrate the PAO *Lean* initiative. The focus is on developing a culture of continuous improvement through proven industry methodologies. Office professionals acknowledge the importance of developing an organization that respects, develops, and challenges team members to communicate and collaborate better, to resolve issues faster, and continue to improve processes.

The effect of the *Lean* initiative:

- Analyzes business processes and maximizes resources to eliminate unnecessary workload
- Creates an atmosphere that communicates positive accountability
- Acknowledges the importance of transparency and communication
- Eliminates barriers and silos between departments and individuals

Flex day/week benefit

The PAO implemented a flex day/week work schedule benefit ([Exhibit Manage-3](#)). The management team worked together to establish office-wide parameters to insure consistency of implementation and monitoring of this benefit. Managers work with their group director to determine block dates and if a flex day and/or a flex week will be offered during a given block.

The flex schedule benefit has had a positive effect on office professionals with an overall increase in job satisfaction. Other benefits include:

- An increase between work and personal life balance.
- Ease of juggling family obligations and personal appointments with taking less time out of the office. There is less absenteeism with professionals scheduling personal matters during off hours or on the flex day.
- Continuation of in-person courses to continue their educational goals.
- Professionals feel a sense of respect that the office trusts them to get their work done. Consequently, professionals feel more valued and in turn reciprocate with increased energy and productivity. There is less stress!

The PAO has seen an increase in employee morale and engagement, without disruption to workflow efficiency or customer service quality. This benefit is promoted during the interview/hiring process to attract new professionals, as a work-life balance is increasingly important to professionals when choosing to accept a job.

Work schedule flexibility has been a big win for the professionals and the office.

Martin County Property Appraiser Certificate of Excellence Recertification

Work Performance “Check-In” Protocol

A new, less-formal protocol for work performance reviews was implemented. This “check-in” approach is intended to:

- Promote meaningful, open dialogue between manager and professional
- Easily document that a “check-in” took place
- Encompass continuous performance recognition, rather than on cyclical milestones
- Encourage more frequent interaction between managers and professionals

The effect of a less formal “check-in” approach has reduced unnecessary anxiety for both managers and professionals. For managers, the simpler format reduces the amount of time spent on writing commentary about performance, action plans, and goals while also meeting the objective of documenting performance for personnel records ([Exhibit Manage-4](#)). For professionals, there is an increase in job satisfaction by receiving more frequent and continuous performance recognitions throughout the year.

Changes in organization and staffing

While the employee count has remained about the same with forty-one (41) full-time professionals, there have been a few organizational adjustments.

Field Professionals combined with Property Data Department

As part of the *Lean* initiative of moving related processes closer together, field professionals were combined with the Property Data Department. The Department now consists of Property Data Analysts, Property Data Collectors, and the Field Coordinator. Property Data Collectors and the Field Coordinator previously reported to the Residential Department Manager.

The effect of realigning these field-related positions to work in tandem with Data Analysts promotes a team that collaborates on process improvement for data collection, desktop reviews, and the transfer of data into the Computer Assisted Mass Appraisal (CAMA) database. Cross-training within this team ensures there is reduced backlog of data entry and more efficient workflow.

Manager Trainee Philosophy

A manager trainee philosophy has been adopted for succession planning purposes whereby trainees undergo coaching and guidance for becoming a manager in the future.

Martin County Property Appraiser Certificate of Excellence Recertification

Under the oversight of their Director, detailed training includes:

- Planning and organizing department goals and objectives
- Communicating with team members
- Assigning day-to-day work, coaching, and mentoring
- Working through issues and concerns
- Scheduling department coverage
- Evaluating work performance
- Approving timecards
- Counseling for conflict resolution

The effect of implementing the trainee philosophy includes succession planning, little disruption to department workflow when there is a departure, encouraging mindset when promoting from within the organization, breaking down silos, and building the confidence of these professionals.

Enhanced Community Outreach

A new initiative of the Property Appraiser's office (PAO) expands on communication and community outreach. As a result, the PAO added a Community Outreach Specialist to the employee roster.

The PAO has a treasure trove of information and tools that are shared with Martin County residents and business owners. The office strives for residents to understand what goes into valuing one of their most important assets – their home and/or business. The office initiative is to educate the public so that they may take advantage of the many readily available resources that are offered. Information is provided through various channels such as the website, social media, presentations, and publications.

The overall effect is increased and ongoing positive communication with residents, business owners, local chambers of commerce, and County departments.

Re-organization of Tax Roll and Information Technology Departments

Until recently, Information Technology (IT) and Tax Roll was a single department. This department coordinated and managed critical and impactful projects within the office. Examples of the essential duties and responsibilities within this department were:

- Florida Department of Revenue (FDOR) annual tax roll certifications
- FDOR audit responses
- Tax bill submission to Tax Collector
- Server administration and maintenance planning
- CAMA application updates
- Initial support for CAMA issues
- Coordinating support for all databases
- Custom data reports










Martin County Property Appraiser Certificate of Excellence Recertification

Due to the growth and complexity of the critical processes managed by the department, a strategic decision was made to reorganize this team. As a result, two (2) separate departments were created; one solely responsible for IT and another solely responsible for Tax Roll. The separate structure continues to allow the new departments to work closely together on certain projects throughout the year. The separation also designates a manager to each department along with an assigned back-up professional as an assistant. This reorganization ensures adequate staffing of critical technical positions while simultaneously providing back-up and succession planning to each.



Martin County Property Appraiser Certificate of Excellence Recertification

Summary of Material Changes: List of Exhibits and Links

 Exhibit Policy-1	AGO 2018-02
 Exhibit Policy-2	Ord No. 2320-2016
 Exhibit Policy-3	Ord No. 2356-2017
 Exhibit Policy-4	Chapter 2017-195 Laws of Florida
 Exhibit Policy-5	Ord No. 2367-2018_35188
 Exhibit Manage-1	PAO Organizational Chart
 Exhibit Manage-2	Government Buildings Map
 Exhibit Manage-3	Flex schedule request form
 Exhibit Manage-4	Work Performance Check-In template



Martin County Property Appraiser Certificate of Excellence Recertification

Chapter 3: Information Technology

Question 1: Does a modern database management system with its expected services and interfaces underlie the assessment system?

1. Describe how procedural and systems documentation relate to one another and provide samples including at least the tables of contents.
2. Characterize the automated edits in place in the jurisdiction, including range edits, cross-field edits, required entries, forced choices, and any other notable features.
3. Indicate whether other software systems or subsystems e.g. for statistics, sketching, GIS, reporting, government revenue management, document management, or scheduling, are present and either part of or integrated with the database system. List them and note any procurement issues in this regard.
4. Describe the backup and recovery provisions in place for the office's systems.
5. Briefly summarize the extent to which staff in various roles and other offices of government are authorized access to the system for purposes of creating, reading, updating or deleting information of various types.
6. Indicate whether information is received from sources outside the office in an optimally efficient way and whether any steps are underway to improve such transfers, either in batch mode or real time.
7. Provide a network diagram and indicate the annual systems maintenance costs and what percentage of the budget is earmarked for IT.
8. Describe any virtualization or cloud services being considered or contracted, the vendors involved, and the motivation for such initiatives.

Answer: Yes. The Property Appraiser's office (PAO) utilizes a modern database management system with its expected services and interfaces that underlies the assessment system. The PAO modernized its database management system by adopting Patriot Properties, Inc. AssessPro 5.0 (AP5) Computer Assisted Mass Appraisal (CAMA) system. AP5 fully integrates with the existing SQL Server database and the existing property data was converted to the new CAMA software. Learning and documenting new processes was extremely important with the adoption of a new CAMA system.

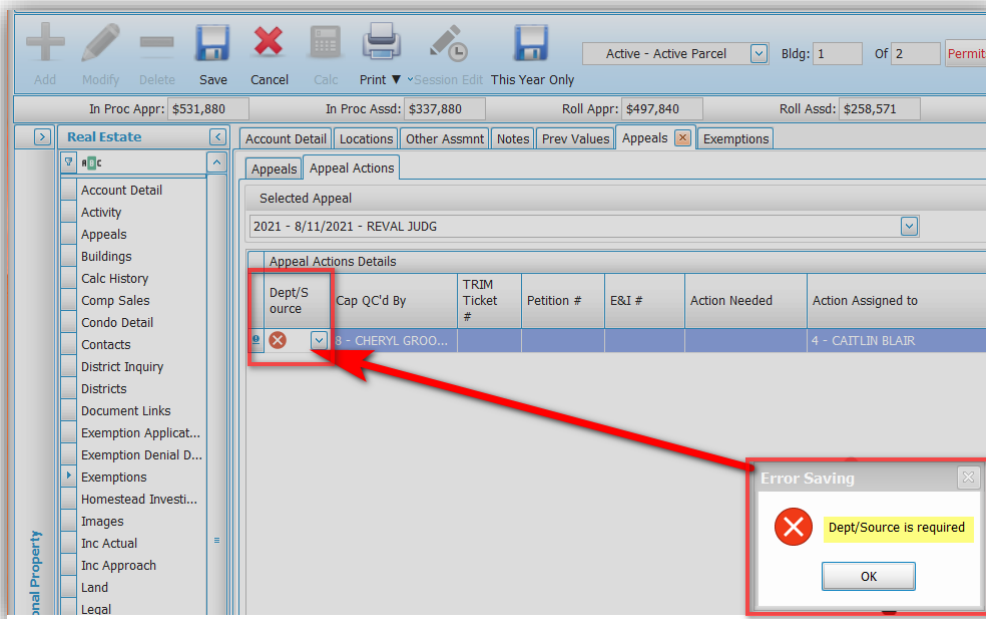
AP5 user manuals for the Real Estate [\(Exhibit 3-1.1\)](#) and Personal Property [\(Exhibit 3-1.2\)](#) modules are helpful tools. The user manuals include information on how to navigate the menus, look up parcels, add new accounts, perform a split and combine of properties, examine previous property values, and much more. These user manuals are stored on a shared network drive for easy access for all office professionals. In addition to the vendor supplied manuals, office professionals have created Standard Operating Procedure (SOP) documents for routine tasks. These SOPs are also stored on the shared network drive so they can be accessed and updated as needed. As PAO users become more familiar with the new CAMA system, workflow processes become more efficient and the SOPs detailing them are continually refined.



Martin County Property Appraiser Certificate of Excellence Recertification

The AP5 CAMA system has improved the entire data entry protocol. Changes can be made to property data in real time through an easy to navigate Graphical User Interface (GUI). AP5 organizes property data from the different tables in the database into tabs that are labeled according to the information they contain. For example, the *Owners* tab contains data fields specifically related to the property owner(s) such as their name, mailing address, owner type, and ownership percentage. If a PAO user needs to edit the information on the *Owners* tab, AP5 makes it easy to add, delete, and modify the existing data. Fields within AP5 can be configured to require data before changes are saved to the database. If a PAO user attempts to save changes after adding or modifying existing data, AP5 will warn the PAO user to populate the required field(s) before continuing (**Figure 1.1**).

Figure 1.1: Error While Saving Due to Required Field



Permissions are highly configurable in AP5. Specific roles can be assigned to PAO users to limit their ability to make changes or access certain tabs. Not every PAO user's job requires adding, deleting, or modifying data, therefore restrictions can be applied to their security settings.

Filters are an example of a subsystem within AP5 that creates custom data reports for both office and public use. These filters pull specified data fields from the AP5 database and allow office professionals to create department reports without writing complicated queries in SQL Server Management Studio (SSMS). Custom filters can be created, saved, and re-used when needed. [Exhibit 3-1.3](#) is an example of a saved filter that pulls all properties classified as agriculture.

Martin County Property Appraiser

Certificate of Excellence Recertification

Another subsystem within AP5 is *Report Viewer*. Hundreds of reports can be created, saved, and executed within the *Report Viewer*. This includes reports required by the Florida Department of Revenue (FDOR), reports created for PAO management for analytical studies, and custom reports designed for office and public use. Report Viewer has the flexibility to export these reports into various file formats such as .pdf, .txt, or .xlsx. These customized reports function with Crystal Reports which integrates with the database management system to place the data in a specific layout on a printable report card ([Exhibit 3-1.4](#)).

Extract reports can also be created within the *Report Viewer* for specific and custom processes. Extracts are snapshots of data exported into a specific file format such as a .txt or .csv file. Because the PAO often deals with large data extracts from AP5, Secure File Transfer Protocol (SFTP) is often utilized to transfer these extracts to other entities including FDOR, Tax Collector, the PAO's web site vendor, and the PAO's mail vendor. For example, the Patriot/GrantStreet tax bill extract creates a set of eight (8) text files that are transmitted through SFTP to the Tax Collector for the tax bills. SFTP software such as FileZilla and Citrix ShareFile make these large file transfers possible in a short amount of time.

SketchPro is another subsystem within AP5 and is used as a sketching tool that allows office professionals to modify, edit, delete, or add new sketch drawings (structures) and data to specific accounts. Sketch changes can be saved to specific accounts and then these sketch files are pushed out through an automated process to the website.

Several third-party software tools such as Google Maps, iLookAbout, and Pictometry have been procured and integrated into the application as subsystems. For example, Pictometry provides aerial ortho (straight down) and oblique (45-degree angle) imagery to view structures from various viewpoints. This software provides office professionals the ability to replace physical property inspections with desktop aerial reviews.

Server backups are done nightly through an automated process that the Martin County Information Technology Services (MCITS) Department manages for the PAO. Databases are backed up daily and are archived for a one (1) month period. Weekly backups are archived for a four (4) month period. These backups can be used to restore the database should they be needed for disaster recovery.

The MCITS Department creates all virtual servers and hard drive partitions on solid-state drives. The PAO purchased solid state drives to allow for quicker response and retrieval of data within the servers. These drives are hot swappable should any drive failure occur they can be easily replaced. In addition, MCITS maintains, updates, and modifies existing PAO servers that utilize Redundant Array of Inexpensive Disks (RAID-6) technologies for data recovery and fault tolerance.

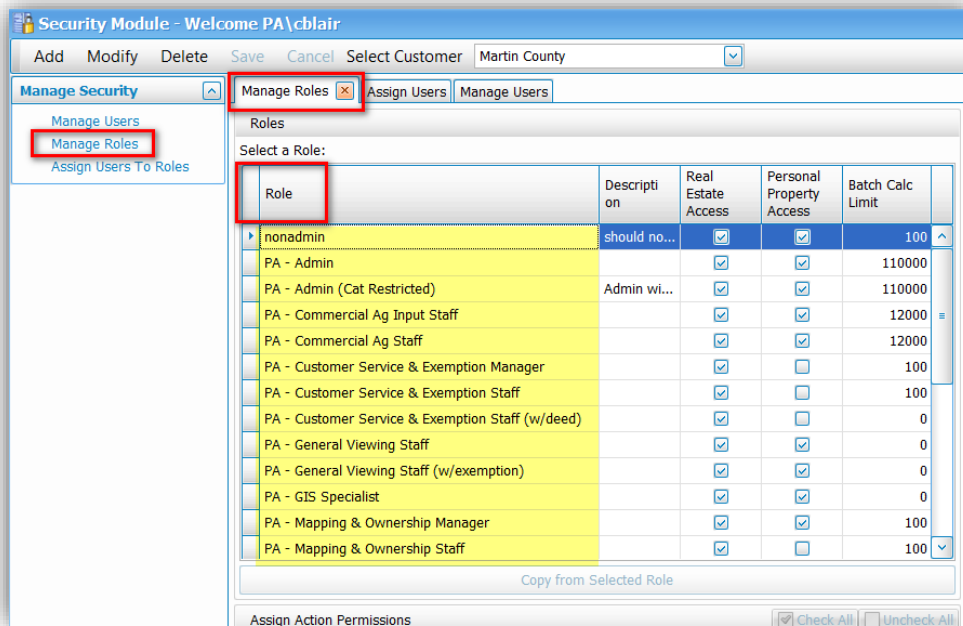
Martin County Property Appraiser Certificate of Excellence Recertification

The PAO has two functional environments, one for production and the other for test. The databases are replicated to separate datacenters for redundancy. This allows the MCITS personnel to apply changes to the test environment before being pushed into the production environment so that application changes, data edits, patches, and hot fixes can be thoroughly tested. Due to security protocol, a network diagram is not provided as an exhibit in this public document.

In addition to the server's backup and recovery provisions, the PAO takes advantage of Window's File History Utility to maintain historical copies of files across the network. A document or spreadsheet can be recovered if it is accidentally moved or deleted from a network location. Previous versions of the file in the directory are accessible for up to two (2) months, with backups occurring every hour, then rolled into daily and weekly backups.

AP5's *Security* module controls access to the system for purposes of creating, reading, updating, or deleting information (**Figure 1.2**). Each user is assigned a "role" based on job function. Only authorized users have access to change permissions or assign roles in AP5.

Figure 1.2: Security Module



Within each role, permissions are given based on their scope of duties. Viewing and editing sensitive data is also controlled through the *Security* module. For example, when processing tax rolls for the FDOR, all permissions are temporarily changed to "Read Only" to allow continued use but prevents office professionals from editing information. Once tax rolls are submitted to the FDOR, permissions are set back to their original security roles.

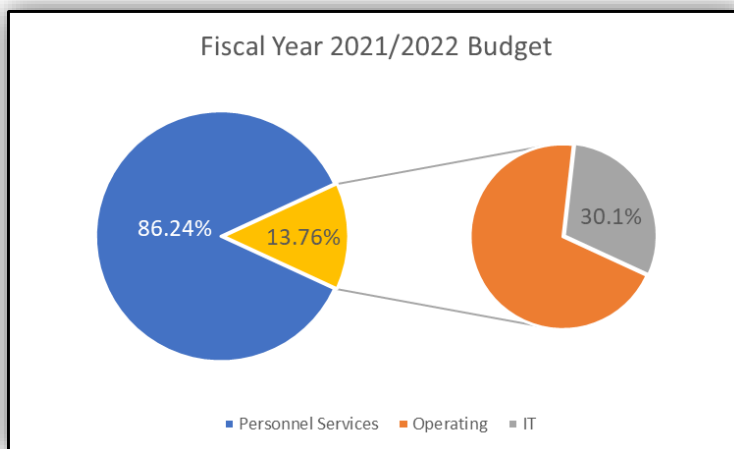
Martin County Property Appraiser Certificate of Excellence Recertification

A source of information received from outside the PAO is the monthly permit data extract provided by the Martin County Building Department. The PAO tracks when permits are issued and completed so that the real property improvement is accurate and up to date. Historically, permit information was entered one record at a time into the CAMA system. Through process improvement, permit information is now directly imported into the database using a batch upload. On the first of every month, the Building Department automatically exports a file to a shared network drive. Custom SQL scripts have been created to batch this file directly into the CAMA database. These scripts are first run in the test environment to identify any potential issues. The scripts are executed once a month. One month of permit data now takes about an hour versus a week of manual data entry. To improve efficiency, this process is being expanded to also import permits from municipal building departments such as the City of Stuart, Village of Indiantown, Sewall's Point, and Jupiter Island.

Steps are underway to implement an automated process that will import deeds recorded with the Clerk of the Circuit Court. Maintaining timely and accurate ownership records is extremely important. To achieve optimal efficiency, the PAO partners with Just Appraised to streamline the deed entry process. Just Appraised is a third-party vendor that works to integrate their software into AP5. With the integration of their software, information taken from deeds will no longer be manually entered into the database. Instead, Just Appraised software will extract this information from the deeds automatically, allow for review, and then import it directly into the AP5 database with minimal data entry required.

The 2021/2022 (FY22) budget was submitted to the FDOR on June 1, 2021. The original budget submittal included IT expenditures of \$165,120 representing four percent (4%) of the \$3,991,536 overall budget. While IT expenditures represent a mere four percent (4%) of the overall budget, they make up thirty percent (30%) of the operating expenditures (Figure 1.3).

Figure 1.3: 2021/2022 Budget



Martin County Property Appraiser Certificate of Excellence Recertification

The anticipated \$165,120 IT budget includes expenses related to the CAMA system, website, Just Appraised software, and various IT products and services. The largest portion of the IT budget (\$66,150) is earmarked for the AP5 software support and licensing fees. The PAO CAMA system houses the largest government database in Martin County. In addition, the annual support fees for the Online Homestead Filing System, Marshall & Swift, and AP5 GIS Pro is a total of \$19,000. The first two years of post-implementation software support and license fee are limited to the prices referenced above. Beginning with FY23, all future annual software support and license fee increases shall not exceed three percent (3%) in any single year. For the current budget year, the total CAMA software licensing and module fee of \$85,150 represents fifty-two percent (52%) of the IT expenditure budget.

Beginning with the FY22 budget, the PAO will incur an annual software contract fee of \$40,000, which represents twenty-four (24%) of the overall IT budget, for the exclusive use of Just Appraised. An additional \$25,548, or sixteen percent (16%) of the IT budget, is related to the PAO state-of-the-art interactive website. Included in this expense is the maintenance, support, data hosting, ADA compliance, and ongoing updating of the website. The PAO current website platform allows for the continual addition of functionality and data accessibility for the public.

The remaining \$14,422, or nine percent (9%) of the FY22 IT budget, is related to additional software and hardware expenses that allow for increased efficiency, communication, and safety for the PAO. Examples include timeclock software, office vehicle safety and location tracking, public website chat capability, and miscellaneous electronic equipment and supplies.

Just Appraised utilizes virtualization and cloud services through the Amazon Web Services (AWS) Virtual Private Cloud. To initiate the process, the Clerk of the Circuit Court will SFTP zip files containing deed images to Just Appraised servers. Just Appraised will extract relevant information from the deed images and then send this data from their backend servers to their virtual servers that are located on the PAO network. These virtual servers will then push the data directly into the database where it will be viewable in AP5 only seconds after it has been processed and validated.

Question 2: Does the database improve quality and minimize potentially inconsistent redundancies?

1. Provide evidence from the data dictionary of data normalization and standardization.
2. Identify any standards to which the database schema deliberately conforms, including those from IAAO standards and those promulgated by oversight agencies, GIS agencies, or other bodies.
3. If applicable, note any areas in which it would be beneficial to develop further database standards.

Martin County Property Appraiser Certificate of Excellence Recertification

Answer: Yes. The Property Appraiser's office (PAO) database improves quality and minimizes potentially inconsistent redundancies. The Patriot Properties, Inc. AssessPro 5.0 (AP5) database is relational and utilizes primary and foreign key relationships. This is done to improve data quality and nightly database indexing for quick data retrieval. These primary and foreign key relationships support many important functions in AP5 by linking different subsets of data together. The *Properties* and *Owners* tables in the Computer Assisted Mass Appraisal (CAMA) database are excellent examples where these relationships are maintained ([Exhibit 3-2.1](#)). In some instances, primary and foreign keys can be viewed in AP5 such as on the *Owners* tab. ([Exhibit 3-2.2](#)) shows a parcel with multiple owners each with a unique identifier. *Buildings*, *Owners*, *Locations*, and *Properties* tables all have unique identifiers that, when associated with a specific parcel record, link all these tables together ([Exhibit 3-2.3](#)).

Due to the recent conversion to the new CAMA system, the converted data is continually reviewed and modified. The PAO strives to meet the four (4) dimensions of data quality outlined by the International Association of Assessing Officers (IAAO) *Standard on Data Quality*. Assessments and valuations will be more precise if the data used to assess and value any given parcel is accurate, current, consistent, and complete.

Question 3: Does the database enable added functionality?

1. Briefly describe what modules interact with the data management system, including how the functions in the standards on *Mass Appraisal of Real Property*, *Verification and Adjustment of Sales*, and *Ratio Studies* are performed.
2. Indicate whether such modules are provided from third party sources and the cost/benefit considerations involved in opting to integrate or forego such capabilities for the office.
3. If outside modules are used, indicate whether their acquisition was influenced by the *Standard on Contracting for Assessment Services*.

Answer: Yes. The Patriot Properties, Inc. AssessPro 5.0 (AP5) database enables added functionality. The Property Appraiser's office (PAO) new Computer Assisted Mass Appraisal (CAMA) system enables broad functionality and the ability to add modules for enhanced assessment capabilities. *Marshall Swift Valuation Platform* (MVP) module, provided by Marshall & Swift (M&S), is integrated within AP5 to utilize timely cost data for cost approach valuations. Patriot Properties mapped the M&S rate tables to AP5 improvement components. Once mapped, improvement data is sent to the M&S web service and calculated cost values are imported into AP5. Without the MVP module, countless hours would be used by appraisers developing property specific costs or updating cost tables manually. This additional modification to AP5 adds to the continuous improvement of data quality and use that the PAO strives for.



Martin County Property Appraiser Certificate of Excellence Recertification

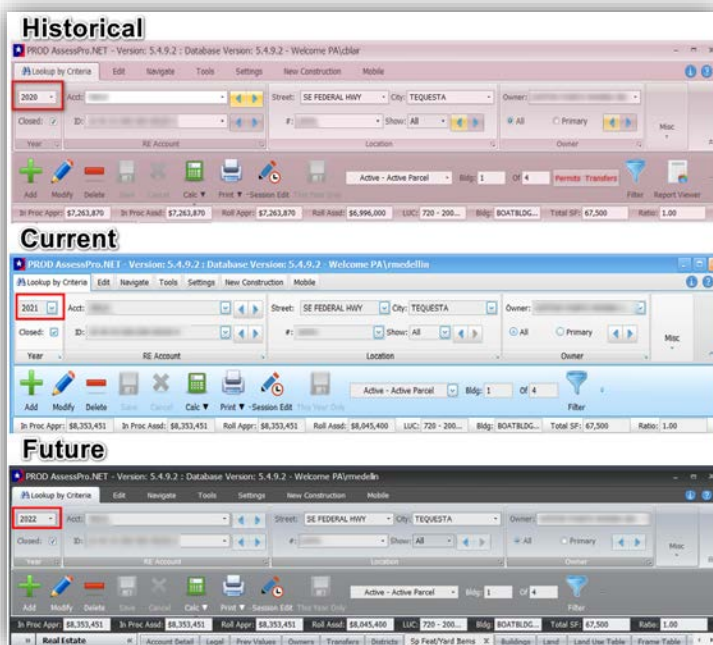
Prior to contracting with outside vendors, acquisitions are influenced by the International Association of Assessing Officers (IAAO) *Standard on Contracting for Assessment Services*. The PAO uses multiple recommendations of these standards including 3.2 Qualifications, 4.2 Contract Provisions, 5.1 General Requirements, and 5.2 Planning and Review.

Question 4: Do the database tools provide for modern support for temporal and spatial variables?

1. Characterize the ability of the database to transparently handle data entry and updating for past, current, and upcoming tax years and the need of the users to separately activate separate tables to do so.
2. Indicate how readily queries can be made to retrieve data based on locational/spatial relationships, such as buffers or travel times, rather than being limited to predefined neighborhoods previously coded in the database.
3. Explain how the requirements of the relevant IAAO standards are met.

Answer: Yes. AssessPro 5.0 (AP5) includes database tools that provide for modern support for temporal and spatial variables. AP5 accomplishes this by providing access to historical, current, and future tax years within the same version of the application (**Figure 4.1**). The tax year can be changed by dropping down a list and selecting the year that needs to be updated. The application interface will change color as a visual cue to ensure the PAO professional is working in the correct year.

Figure 4.1: AP5 Historical, Current, and Future Years



Martin County Property Appraiser Certificate of Excellence Recertification

Each tax year functions as its own set of data while allowing historical changes to flow forward into later years. Modern database design also known as a Relational Database Management System (RDMS) enables the software to manage multiyear editing. This is done by tracking the effective year the edit is made and comparing the change to future years of data. Changes made in an earlier year will typically show up in a later year under normal circumstances. This connection can be broken if a change is made in a later year prior to the change made in an earlier year.

AP5 has many customizable fields and tables allowing for fast queries of data. Prior to converting to AP5, the PAO applied individual adjustments for railroad proximity on each component of the property which made it difficult to query and run quality control checks with GIS software. The PAO now uses the *Jurisdiction* table within AP5 for the railroad adjustments, which represent the spatial relationship between the Florida East Coast Railway and residential properties. Each property within the buffer zone (0'-1000') has one of the three railroad adjustments selected for the entire property which allows for quick query capabilities with AP5's filter tool. This data is then used in conjunction with the GIS software to check for any discrepancies (**Figure 4.2**).

Figure 4.2: Railroad Buffer Zones



The PAO strives to meet all relevant International Association of Assessing Officers (IAAO) *Standards on Data Quality* so that appraisers can make high quality assessments ([Exhibit 3-4.1](#)). The PAO has proactive quality control processes in place that continually review data for quality and accuracy. In compliance with Florida law, parcels must be physically inspected every five (5) years. This provides an opportunity for appraisers to validate property characteristic data for its credibility and precision and update if needed. New PAO data is entered into the database regularly through processes like deed entry and importing building permits. These processes help keep property characteristic data

Martin County Property Appraiser Certificate of Excellence Recertification

up to date so that appraisers can make value assessments that are relevant to current market preferences.

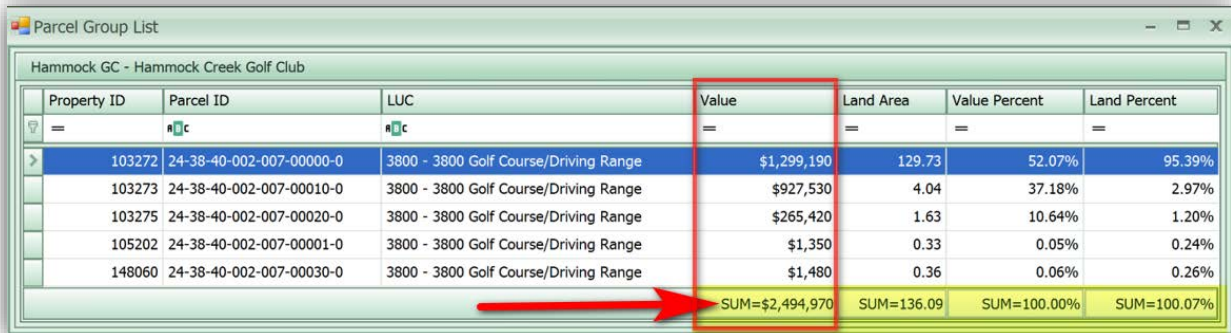
The database schema is designed to limit free form input fields and instead use predefined codes and identifiers. By requiring data fields to use a fixed form of input, the database maintains a high level of consistency even as new data is imported. Many fields within AP5 are required when entering new data. This is done so that all necessary information is captured during the input process. Mandatory fields ensure a level of completeness in regard to capturing all relevant aspects for assessing a property.

Question 5: Does the database provide support for parcel aggregates and sub-parcel records?

Describe how economic aggregates of parcels are identified and handled for valuation. Describe how tax liabilities are allocated among them if they are not valued individually. If the database design reflects taxable objects rather than the more traditional parcels, provide documentation. Address how leasehold and possessory interests are handled.

Answer: Yes. The AssessPro 5.0 (AP5) database supports parcel aggregates and sub-parcel records. One tool that can be used to view parcel aggregates in AP5 is called *Parcel Group*. This allows for appraisers to create a grouping category and view the included parcels, total size, total value, and allocated value of each parcel from one screen (**Figure 5.1**). In the example below, the sum of \$2,494,970 is allocated to all five (5) parcels. Each parcel has an individual tax liability based on the allocated value.

Figure 5.1: AP5's Parcel Group List



Property ID	Parcel ID	LUC	Value	Land Area	Value Percent	Land Percent
103272	24-38-40-002-007-00000-0	3800 - 3800 Golf Course/Driving Range	\$1,299,190	129.73	52.07%	95.39%
103273	24-38-40-002-007-00010-0	3800 - 3800 Golf Course/Driving Range	\$927,530	4.04	37.18%	2.97%
103275	24-38-40-002-007-00020-0	3800 - 3800 Golf Course/Driving Range	\$265,420	1.63	10.64%	1.20%
105202	24-38-40-002-007-00001-0	3800 - 3800 Golf Course/Driving Range	\$1,350	0.33	0.05%	0.24%
148060	24-38-40-002-007-00030-0	3800 - 3800 Golf Course/Driving Range	\$1,480	0.36	0.06%	0.26%
			SUM=\$2,494,970	SUM=136.09	SUM=100.00%	SUM=100.07%

Leasehold properties are flagged or categorized using Parcel Class Code allowing for quick queries and grouping of similar leasehold properties. For example, by utilizing the *Activity* screen in AP5, the PAO can identify various leasehold properties that are government owned that require tax bills due to assessments placed on the leasehold interest (**Figure 5.2**) and (**Figure 5.3**).

Martin County Property Appraiser Certificate of Excellence Recertification

Figure 5.2: Leased Public Land with Ag Lease

Owner (1 of 2)

SOUTH FLORIDA WATER MANAGEMENT DISTRICT Type: Public Agency

3658 ELEVEN MILE RD
FT PIERCE, FL 34945

Activity

Activity History

Activity	Net Amount	Results Code
AGLS - Ag Class Lease		

Figure 5.3: Municipal Leased Public Land

Account Detail

Account Information

Parcel ID: [REDACTED]

Property ID: [REDACTED]

User Account: [REDACTED]

Property LUC: 9000 - 9000 Leasehold Int Gov owned

Primary Juris: [REDACTED]

Assessed Size: 1.48

District Group: 3100 - STUART

Council District: 001

☐ Closed ☐ Locked

Account Type: R - Real Estate

Imp/Vac/YI: Improved - Improved

Neighborhood: 30400 - DT Stuart Dixie -Frazier Creek

Market Area: C02 - Commercial Market Area 2

Unit Type: AC - Per Acre

District Code: 11 - Childrens Services , 3 - County-General Fund

Appraisal Area: COM2 - Bob

Location (1 of 5)

SW 1ST ST
STUART, FL

Owner (1 of 1)

CITY OF STUART Type: Public Agency

SW FLAGLER AVE
STUART, FL 34994

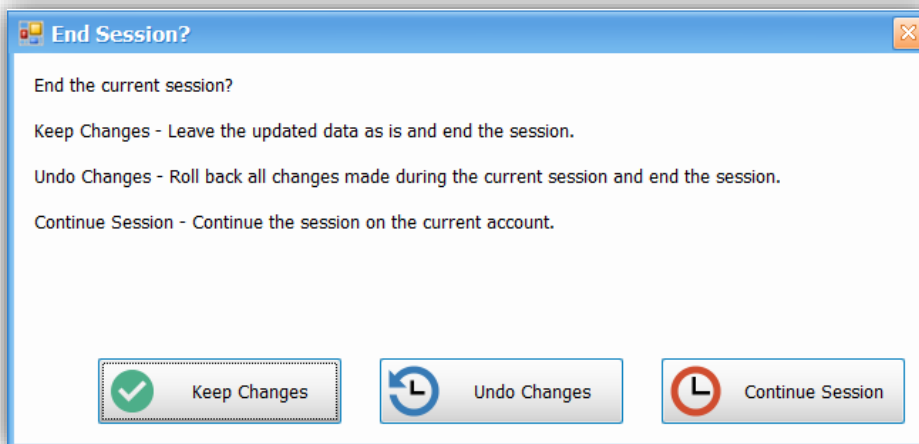
Martin County Property Appraiser Certificate of Excellence Recertification

Question 6: Does the valuation software allow for flexibility and adaptation?

1. Discuss whether the development of valuation models, including revisions of table parameters, can be done in a reproducible, iterative, and what-if context without any danger of jeopardizing the official roll in progress.
2. Briefly discuss any valuation modeling enhancements that may be under consideration, the anticipated costs and expected benefits of implementing them, and any experience with alternative valuation modeling approaches and lessons learned.
3. Indicate how the system is used to meet the Standard for Mass Appraisal and the Standard on Verification and Adjustment of Sales.

Answer: Yes. The valuation software allows for flexibility and adaptation. AssessPro 5.0 (AP5) has three ways of developing valuation models in a what-if context without jeopardizing the official roll in progress. The first way of developing valuation models in a what-if scenario, is on an account level using the *Session Edit* mode. Hypothetical valuation changes can be viewed without affecting the official roll in progress. The *Session Edit* mode prompts the user to keep or undo changes (**Figure 6.1**).

Figure 6.1: Session Edit Mode



Martin County Property Appraiser Certificate of Excellence Recertification

The second method available for analyzing the development of valuation models in a what-if context is by using the analysis database within AP5. This feature was developed specifically for testing hypothetical scenarios with no consequence to the live data in the system. The analysis database is controlled through a utility interface (**Figure 6.2**). This interface is used to create custom filters and queries that will select the specific parcel subsets to copy into the database. The valuation models associated with the parcels can also be copied over. Once the analysis database has been set up and populated with the necessary data from the primary system, the property or valuation data can be modified in any way to create what-if scenarios that can be analyzed and reviewed through reports. At any time, the data can be deleted, and the process can begin again with no interruptions to the tax roll.

Figure 6.2: Analysis Database Utility Interface

The screenshot displays the 'Analysis' utility interface. At the top is a toolbar with icons for Setup Database, Export Desc/Calc Tables, Select Parcels To Copy, Copy To Analysis Db, Create Analysis Table, Filter, Fill Reporting Tables, Reports, and Exit. Below the toolbar is the 'Setup Database' section, which includes fields for Source Database (Assess50), Source Year (2021), Analysis Database (Assess50Analysis), and Analysis Year (2021). There are also checkboxes for 'All Parcels' and 'All Desc/Calc Tables', and a 'Clear' button. The 'Query Sales Records' section has a 'Sales Date Range' from 1/1/2021 to 12/31/2021, with checkboxes for 'Closed' and 'Valid', and a 'Sales Price > \$100' filter. A 'Query' button is present. Below this is a 'Records' section showing a table with columns PropertyID, PropertyTransferID, and SaleDate. The table contains several rows of data, with the first row highlighted. At the bottom, there is a status bar showing 'Record 1 of 6373' and a summary of the database setup: Source Database: Assess50, Source Year: 2021, Destination Database: Assess50Analysis, Analysis Year: 2021.

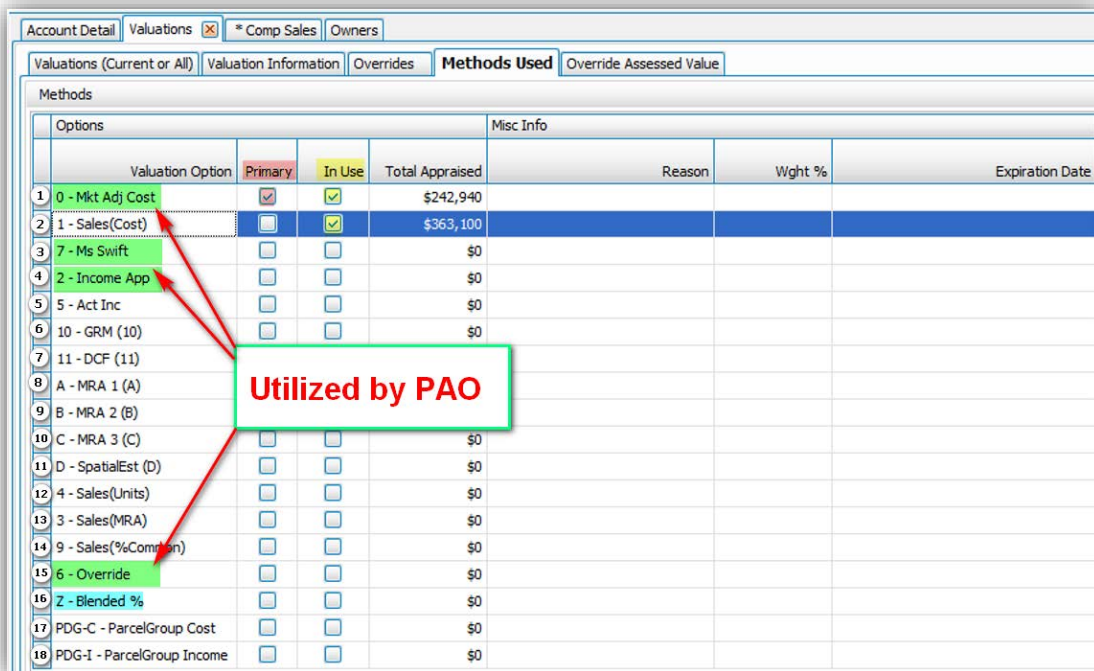
PropertyID	PropertyTransferID	SaleDate
42688	455875	6/3/2021
1120845	450349	1/21/2021
25516	457552	7/22/2021
26326	460689	10/1/2021
11722	459042	8/19/2021
67202	453389	2/19/2021
1120922	455838	6/17/2021

Martin County Property Appraiser Certificate of Excellence Recertification

The third way of analyzing the development of valuation models in a what-if context is by using AP5's test database. The test database is a copy of the live production database. Table parameters can be revised to develop a valuation model which can later be reproduced in production.

AP5 has the capability to use many different valuation models. For example, the *Valuations* tab (**Figure 6.3**) lists eighteen (18) different valuation options and allows the user to select one (1) *Primary* and as many *In Use* valuation options as needed. There is also the capability to blend multiple valuation models together. Currently the PAO utilizes *Market Adjusted Cost*, *Marshall & Swift*, *Income Approach*, and *Override* as the primary valuation models to develop annual market valuations.

Figure 6.3: Valuations tab



Methods				Misc Info		
Options	Primary	In Use	Total Appraised	Reason	Wght %	Expiration Date
0 - Mkt Adj Cost	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$242,940			
1 - Sales(Cost)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	\$363,100			
7 - Ms Swift	<input type="checkbox"/>	<input type="checkbox"/>	\$0			
2 - Income App	<input type="checkbox"/>	<input type="checkbox"/>	\$0			
5 - Act Inc	<input type="checkbox"/>	<input type="checkbox"/>	\$0			
10 - GRM (10)	<input type="checkbox"/>	<input type="checkbox"/>	\$0			
11 - DCF (11)	<input type="checkbox"/>	<input type="checkbox"/>				
A - MRA 1 (A)	<input type="checkbox"/>	<input type="checkbox"/>				
B - MRA 2 (B)	<input type="checkbox"/>	<input type="checkbox"/>				
C - MRA 3 (C)	<input type="checkbox"/>	<input type="checkbox"/>	\$0			
D - SpatialEst (D)	<input type="checkbox"/>	<input type="checkbox"/>	\$0			
4 - Sales(Units)	<input type="checkbox"/>	<input type="checkbox"/>	\$0			
3 - Sales(MRA)	<input type="checkbox"/>	<input type="checkbox"/>	\$0			
9 - Sales(%Common)	<input type="checkbox"/>	<input type="checkbox"/>	\$0			
6 - Override	<input type="checkbox"/>	<input type="checkbox"/>	\$0			
Z - Blended %	<input type="checkbox"/>	<input type="checkbox"/>	\$0			
PDG-C - ParcelGroup Cost	<input type="checkbox"/>	<input type="checkbox"/>	\$0			
PDG-I - ParcelGroup Income	<input type="checkbox"/>	<input type="checkbox"/>	\$0			

Martin County Property Appraiser Certificate of Excellence Recertification

PAO professionals are considering the implementation of the comparable sales module. The module is already available and built into AP5 so there are no additional costs associated with setting up this feature. The feature does require configuration and will entail researching the system and working with Patriot Properties representatives to gain the knowledge needed to set up and operate the module. The module works by providing a list of all significant property characteristics for a PAO professional to build a model by placing percentage ratings into the characteristics that should be prioritized to locate the comparable. A zero percent (0%) rating tells the model to not compare the characteristic. A one hundred percent (100%) tells the model the characteristic needs to match exactly. Ratings between one (1) and ninety-nine (99) are on a graduating scale (**Figure 6.4**).

Figure 6.4: Comparable Sale Parameters

Account Detail		Exemptions		Buildings		Notes		Valuations		Appeals		Transfers		Prev Values		Owners		Land		Comp Sales ✕	
Please Select a Model: Res Test Model																					
				Copy Model				Calculate Comp Sales				Show On Map				Print Model					
<div>Comparable Sales</div> <div>Parameters and Items</div> <div>Property Models</div>		Actions/Parameters		Air Conditioning: 0		Adj:		Fin Basement: 0		Adj:		Other Features: 0		Adj:							
		Subject Filter:		A/C Value: 0		Adj:		Fireplaces: 0		Adj:		Other Fixtures: 0		Adj:							
		Comp Filter:		Appraised Value: 0		Adj:		Fireplaces Value: 0		Adj:		Other Value: 0		Adj:							
				Base Price: 0				Flooring: 0		Adj:		Parking: 0		Adj:							
				Bmnt Garages: 0		Adj:		Frame: 0				Phys Condition: 0									
		Model Name:		Bathrooms: 0		Adj:		Garages: 0		Adj:		Pool: 0		Adj:							
		Res Test Model		Bathroom Rating: 0		Adj:		Heat Fuel: 0		Adj:		Quality: 100									
		Method:		Bathroom Value: 0		Adj:		Heat Type: 0		Adj:		Quality Factor: 0		Adj:							
		1 - Sales(Cost)		Bedrooms: 0		Adj:		Heat Value: 0		Adj:		Reval Dist Code: 0		Adj:							
		Appraisal Date:		Bldg Appraised: 0		Adj:		Interior Walls: 0		Adj:		Rooms: 0		Adj:							
1/1/2022		Bldg Category: 0				Juris Factor: 0		Adj:		Sale Price: 0											
Include Subject:		Building Type: 85				Kitchen Rating: 0		Adj:		Size Adjustment: 0											
Min Rating:		Cent Vac Value: 0		Adj:		Kitchen Value: 0		Adj:		Solar Value: 0		Adj:									
10.00		% Condo Owner: 0				Land Area: 0		Adj:		Special Features: 0		Adj:									
Non Match Adj:		Condo Complex: 0				Land/Bldg Ratio: 0				Sprinkler Value: 0		Adj:									
0.95000000		Condo Floor: 0				Land Use Code: 100				Story Height: 0		Adj:									
Max Distance:		Condo Location: 0				Land Use Factor: 0		Adj:		Subdivision: 0											
		Construction Adj: 0		Adj:		Mkrt Area Code: 0				Unfin Additions: 0		Adj:									
From Sale Date:		Const Mod Fact: 0				Neigh Code: 100				Unit Price: 0		Adj:									
1/1/2021		Depreciation: 50		Adj:		Neigh Cluster: 0				View: 0		Adj:									
To Sale Date:		Effective Year: 0		Adj:		Neigh Factor: 0		Adj:		WS Flues Value: 0		Adj:									
12/31/2021		Exterior Walls: 0		Adj:		Neigh Modifier: 0		Adj:		Yard Item Value: 0		Adj:									
Target Ratio:		Factor Dist Code: 0				Neigh Mod Fact: 0		Adj:		Year Built: 0		Adj:									
		Finished Area: 85		Adj:		Neigh Value: 0		Adj:		# of Units (Res): 0		Adj:									
										# of Units (Com): 0		Adj:									

Once operational, the new valuation model serves two (2) benefits. First, it can be used to generate a list of valid comparable sales for a selected subject property. This feature will be a useful tool to quickly identify sales that can be provided to a property owner inquiring about their current assessment. The comparable sales can be viewed in the module (**Figure 6.5**), on a Sales Comparison Crystal Report (**Figure 6.6**), or from the built in GISPro Map (**Figure 6.7**). The second benefit is that the valuation model can calculate an additional value approach (**Figure 6.3**) and the results can be applied to a group of properties through the filter. This provides another mass appraisal model that can be compared and reconciled with other available valuation methods.

Martin County Property Appraiser Certificate of Excellence Recertification

The more approaches to valuation that can be modeled, the more comprehensive the valuation support becomes which helps ensure the equity and legitimacy of the assessment.

Figure 6.5: Comparable Sales Module

Account Detail
Comp Sales

Please Select a Model: Default Model
Copy Model
Calculate Comp Sales
Show On Map
Print Model

Subject Property

Indicated Value: \$363,100
Current Total Value: \$242,940
Ratio: 0.67
Print Report

No image data

Image/Sketch		General Info												
Image	Sketch	Parcel ID	Co mp #	Rating	Sale Price	Indicated Value	Sale Date	Price/Unit	Land Adj	Building Adj	Net Adj	Neg Adj	Gross Adj	
No image data		15-37-41-0...	1	91	\$520,000	\$501,980	10/26/2021	\$304.09	-\$23,750	\$5,730	-\$18,020	-\$23,750	\$29,480	
		15-37-41-0...	2	90	\$419,000	\$272,100	1/6/2021	\$269.11	-\$142,980	-\$3,920	-\$146,900	-\$146,900	\$146,900	
		15-37-41-0...	3	90	\$380,000	\$366,210	10/1/2021	\$229.61	\$15,500	-\$29,290	-\$13,790	-\$29,290	\$44,790	
No image data		15-37-41-0...	4	90	\$345,000	\$337,220	3/1/2021	\$224.90	\$3,500	-\$11,280	-\$7,780	-\$11,280	\$14,780	
No image data		15-37-41-0...	5	90	\$300,000	\$309,210	9/3/2021	\$179.43	\$15,500	\$6,090	\$9,210	-\$12,380	\$33,970	
		15-37-41-0...	6	90	\$405,000	\$410,270	8/6/2021	\$262.65	\$00	\$7,050	\$5,270	-\$1,780	\$8,830	

Martin County Property Appraiser Certificate of Excellence Recertification

Figure 6.6: Sales Comparison Crystal Report

12/9/2021
11:18:57AM

Martin County
Sales Comparison Report

Page 1 of 1

	Subject	Comp 1	Comp 2	Comp 3	Comp 4	Comp 5	Comp 6
PARCEL ID	15-37-41-009-000-000309	15-37-41-020-000-000402	15-37-41-013-000-0007306	15-37-41-014-000-0007706	15-37-41-014-000-0006002	15-37-41-001-000-0003000	15-37-41-010-000-0002304
ACCT#	777	1267	1168	1229	1215	629	813
ST NO	4096	3705	1205	4265	4186	3745	3477
STREET	NE HYLINE DR	NE SKYLINE DR	NE OCEANVIEW CIR	NE HYLINE DR	NE CARROL CT	NE SKYLINE DR	NE JEANNETTE DR
SALE DATE	Aug 18, 2015	Jan 06, 2021	Oct 26, 2021	Mar 01, 2021	May 10, 2021	Jun 14, 2021	Oct 28, 2021
SALE PRICE	30,000	419,000	520,000	345,000	334,500	437,500	375,000
TOTAL APPRAISED	242,940	389,840	260,960	250,720	221,120	387,280	201,890
TIME ADJ	N/A	0	0	0	0	0	0
LAND USAGE	0100	0100	0100	0100	0100	0100	0100
NEIGHBORHOOD	215020	215020	215020	215020	215020	215020	215020
LAND AREA	0.27	0.22	0.29	0.19	0.17	0.27	0.17
LAND ADJ	N/A	-142,980	-23,750	3,500	9,500	-142,980	3,500
BUILDING TYPE	Single family	Single family	Single family	Single family	Single family	Single family	Single family
FINISHED AREA	1,644	1,557	1,710	1,534	1,288	2,016	1,405
UNITS	1	1	1	1	1	1	1
STORY HEIGHT	1.0	1.0	1.0	1.0	1.0	1.0	1.0
YEAR BUILT	1970	1977	1975	1980	1971	1961	1965
CONDITION	Average	Average	Average	Average	Average	Average	Average
GRADE	35	35	35	35	35	35	35
ROOMS	5	2	3	3	3	5	3
BEDROOMS	3	2	3	3	3	3	3
BATHS	2	2	2	2	2	3	2
HALF BATHS	0	0	0	0	0	0	1
EXTERIOR WALLS	Hardi-Plank Lap Siding	Stucco	Stucco	Stucco	Stucco	Hardi-Plank Lap Siding	Stucco
INTERIOR WALLS	Drywall	Drywall	Drywall	Drywall	Drywall	Drywall	Drywall
FLOOR TYPE	Base Allowance	Base Allowance	Base Allowance	Base Allowance	Base Allowance	Base Allowance	Base Allowance
HEAT FUEL							
HEAT TYPE	Central Warm Air	Central Warm Air	Central Warm Air	Central Warm Air	Central Warm Air	Central Warm Air	Central Warm Air
AIR CONDITION%	100	100	100	100	100	100	100
CONSTRUCTION ADJ	1.02000	1.00000	1.00000	1.00000	1.00000	1.02000	1.00000
BASEMENT GARAGES	0	0	0	0	0	0	0
FIREPLACES	0	0	0	0	0	0	0
SFYI VALUE	0	0	0	0	0	0	0
BUILDING ADJ	N/A	-3,920	5,730	-11,280	12,320	-1,360	37,550
YARD ITEM ADJ	N/A	0	0	0	0	0	0
TOTAL ADJ	N/A	-146,900	-18,020	-7,780	21,820	-144,340	41,050
RATING	0	98	98	96	95	93	93
ADJ SALE PRICE	N/A	272,100	501,880	337,220	356,320	293,160	416,050

Indicated Value: 363,100

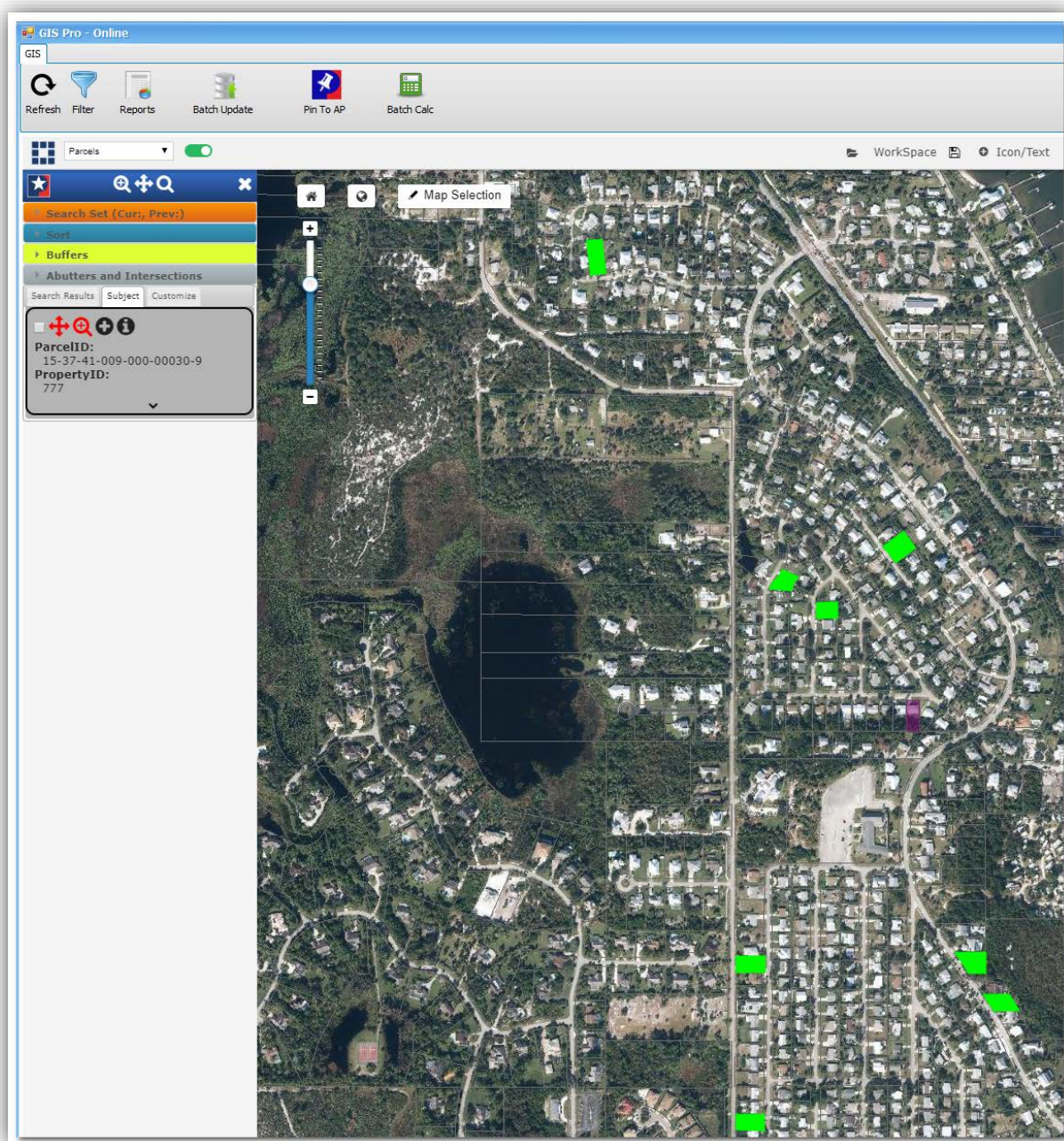
Total Appraised: 242,940

Avg Rating: 95.50



Martin County Property Appraiser Certificate of Excellence Recertification

Figure 6.7: GISPro Map



Martin County Property Appraiser Certificate of Excellence Recertification

The AP5 CAMA system meets the Standard on Verification and Adjustment of Sales by digitally storing information which is collected from real estate transfers. AP5 also administers and displays the data in a consistent and timely manner, and documents any adjustments or changes made as a result from the transfer documents. The *Transfers* tab contains all the necessary fields required to capture property information at the time of the sale including grantee, grantor, book, page, legal reference, sales validity, sale land use code, qualification code, sale date, recorded date, sale price, and more (**Figure 6.8**).

Figure 6.8: Transfers Tab

The screenshot displays the 'Transfers' tab in the AP5 CAMA system. The top navigation bar includes tabs for Account Detail, Exemptions, Buildings, Notes, Valuations, Appeals, **Transfers**, Prev Values, Owners, Land, and Comp Sales. The 'Transfers' tab is currently selected and highlighted with a red box.

Prior Transfers Table:

Sale Date	Sale Price
12/4/2020	\$475,000
5/19/2009	\$230,000
10/21/1996	\$0
10/20/1995	\$0
10/10/1988	\$163,500
5/1/1985	\$32,000
1/1/1901	\$2,000,000
1/1/1901	\$2,615,000

Current Transfer Form:

Transaction:

Recorded Date: 12/9/2020
 Doc/Cert #: 2854515
 Book: 3179
 Page: 0807
 Doc Stamps: 101916 - Wd Full Co...
 Instrument Type: 101916 - Wd Full Co...
 Sale Date: 12/4/2020
 Tenancy: TE - Tenancy by the ...
 Qual Code: 01 - Q-01 QUAL DEED

Legal Reference: 3179-0807
Adj Sale Price: \$475,000
Sale Price: \$475,000
LUC at Sale: 0100 - 0100 Single ...
Change Code:
Reviewed By: 08 -
Reviewed Date: 5/6/2021

Additional Fields:
 Uncap %:
 Partial Interest:
 Retain Cap:
 Sold As Vacant:
 Test Sale:
 Time Adj:
 Create Date: 5/6/2021
 Create User: PAV...
 Curr Own to Prev:

Sale Ratio:
 Sale Ratio: 0.883
 Associated Ratio: 0.883
 Extraction Ratio: 0.754
 Price/Unit: 238.10\$/BSF

Grantor Information:
 Owner(s):
 Type: Individual
 Owner Address:
 Owner 1 Type: Ind - Individual
 Owner 2 Type:
 Owner 3 Type:
 Phone:
 % Own 1:
 % Own 2:
 % Own 3:
 Res Ex:
 Res Ex:
 Res Ex:
 Ext:
 Primary:
 Private:

Grantee Information:
 Owner(s):
 Type: Individual
 Owner Address:
 Owner 1 Type: Ind - Individual
 Owner 2 Type:
 Owner 3 Type:
 Phone:
 % Own 1: 100.00
 % Own 2:
 % Own 3:
 Res Ex:
 Res Ex:
 Res Ex:
 Ext:
 Primary:
 Private:

Question 7: Does the valuation modeling software produce results capable of being timely applied?

Briefly discuss the process by which valuation models proceed from the development stage to production, any bottlenecks in the process, and how these have been addressed.

Indicate whether any service-level agreements are in place that govern response-time and data-governance issues arising from the jurisdiction's reliance on third-party interactions with its data.

Martin County Property Appraiser Certificate of Excellence Recertification

Answer: Yes. The valuation modeling software produces results capable of being timely applied. Appraisers review, develop, and modify models on a neighborhood or parcel group level. Changes they make can be seen within minutes using batch calculation to update all valuation methods being applied to each parcel. After completion, queries and reports are reviewed to analyze changes in values. The Information Technology (IT) Department configured a SQL job, called *Nightly Batch Calc*, to automatically run every night that posts the work in process values. This SQL job is timely and takes one (1) hour to complete. The posting of this *Nightly* category allows the PAO to run in-depth analysis and tax roll reports daily, creating efficiency and eliminating bottlenecks in the valuation process.

The PAO has several agreements in place that act as layers of support for IT Infrastructure, CAMA Software, and valuation process. The base layer or core service level agreement is with the Martin County Information Technology Services (MCITS) Department. This agreement includes documented response and resolution times based on a problem severity level scale of one (1) to four (4). The goals outlined for response times range from fifteen (15) minutes to two (2) business days and resolution goals range from four (4) hours to ten (10) business days, depending on the level of severity. The MCITS Department support covers most of the software and hardware issues encountered in the office but does not include the Patriot Properties, Inc. AssessPro 5.0 (AP5) Computer Assisted Mass Appraisal (CAMA) application or other contracted custom software solutions. MCITS provides support for the server hardware and operating system (OS) that the application runs from which can interact with the reliability of the application.

The next layer of support is a Customer Software Support and License Agreement with Patriot Properties, Inc. This agreement directly covers the AP5 CAMA application and outlines the procedures for obtaining support. The agreement does not include specific response time goals, but it states that if the issue is not resolved immediately then a contact name, anticipated procedure, and time estimate will be provided.

Another service-level agreement exists for using Marshall & Swift (M&S) Valuation Service as a webservice connected directly into the AP5 CAMA system. This webservice connection incorporates M&S into AP5 to provide a cost approach for commercial properties. The agreement does not include specific response time but does involve data-governance requirements such as the need for the client (PAO) to erase, destroy, or disable M&S proprietary information when the agreement expires or is breached. M&S proprietary information is identified as content, code, systems, methodologies, forms, algorithms, scripts, logic processes, methods of delivery and distribution or gathering and managing data, and any related information delivered by M&S.



Martin County Property Appraiser Certificate of Excellence Recertification

Question 8: Can the valuation modeling software produce data on the confidence of its estimates?

1. Briefly discuss the ability of the modeling software to generate information on the accuracy of its estimates of value, both as a general matter pertaining to the mean and, if possible to diverse individual estimates.
2. If the latter is possible, comment on how the costs of producing them compare to the benefits of enabling more precise targeting of the efforts of the post-modeling review task force.
3. If produced, are they produced internally to the algorithm or do they derive only from external checks, such as absolute and percentage differences from the prior assessment?

Answer: Yes. The valuation modeling software can produce data on the confidence of its estimates. Appraisers group and model properties by geographic markets and physical characteristic market attributes. As a result of detailed property groupings, ratio studies provide the necessary statistical information needed to adjust properties, neighborhoods, and market areas accordingly. Appraisers utilize reports to review the ratio statistics before and after valuation of neighborhoods or groups of properties (**Figure 8.1**).

Figure 8.1: Sale Report

5/6/2021

9:08:12AM

Martin County, FL

Quick Sales Report by NBC using Full Market Value 2/19/2020

To 12/4/2020

* Represent Vacant Land Sale

Page 1 of 1

Parcel ID	Location	LUC	LUC @sale	NBC	Ld Tp	GrossArea	Fin Area	NAL	ExtType	Land Size	Adj Code	SaleDate	SalePrice	Total Value	Ratio
NBC: 401040															
01-38-40-007-000-00060-4	3261 3261 SW ISLAND WAY	0100	0100	40104I	22	4,564	2,262	01	1	0.00	TE	02/26/2020	460,000	384,430	0.836
01-38-40-007-000-00070-2	3271 3271 SW ISLAND WAY	0100	0100	40104I	22	5,842	2,951	01	1	0.00	TE	04/13/2020	599,000	477,240	0.797
01-38-40-007-000-00080-0	3281 3281 SW ISLAND WAY	0100	0100	40104I	22	7,624	3,656	01	1	0.00	SOLE	05/22/2020	440,000	402,970	0.916
01-38-40-007-000-00220-1	3915 3915 SW BIMINI CIR S	0100	0100	40104I	22	4,853	2,377	01	1	0.00	TE	07/24/2020	470,000	406,640	0.865
01-38-40-007-000-00440-5	4705 4705 SW BIMINI CIR S	0100	0100	40104I	22	4,254	1,980	01	1	0.00	TE	05/27/2020	345,000	323,590	0.938
01-38-40-007-000-00560-9	5085 5085 SW BIMINI CIR S	0100	0100	40104I	22	3,441	2,291	01	1	0.00	TE	07/20/2020	325,000	324,840	1.000
01-38-40-007-000-00600-1	5185 5185 SW BIMINI CIR S	0100	0100	40104I	22	4,994	2,497	01	1	0.00	TE	10/08/2020	480,000	408,240	0.851
01-38-40-007-000-00640-3	5272 5272 SW BIMINI CIR N	0100	0100	40104I	22	3,668	2,146	01	1	0.00	TE	10/15/2020	390,000	301,090	0.772
01-38-40-007-000-00680-4	5232 5232 SW BIMINI CIR N	0100	0100	40104I	22	5,117	2,428	01	1	0.00	TE	06/16/2020	447,000	388,470	0.869
01-38-40-007-000-00680-6	4794 4794 SW BERMUDA WAY	0100	0100	40104I	22	4,603	2,520	01	1	0.00	TE	09/30/2020	490,000	411,960	0.841
01-38-40-007-000-00870-4	4784 4784 SW BERMUDA WAY	0100	0100	40104I	22	5,895	3,234	01	1	0.00	TE	05/05/2020	475,000	436,630	0.919
01-38-40-007-000-01000-5	4833 4833 SW BERMUDA WAY	0100	0100	40104I	22	5,476	3,174	01	1	0.00	TE	02/19/2020	440,000	450,480	1.024
01-38-40-007-000-01170-9	4932 4932 SW BIMINI CIR N	0100	0100	40104I	22	6,742	2,407	01	1	0.00	TE	11/03/2020	610,000	478,570	0.785
01-38-40-007-000-01490-2	3862 3862 SW BIMINI CIR N	0100	0100	40104I	22	6,324	3,004	01	1	0.00	SOLE	03/30/2020	550,000	445,640	0.810
01-38-40-007-000-01520-6	3772 3772 SW BIMINI CIR N	0100	0100	40104I	22	4,521	2,307	01	1	0.00	TE	10/22/2020	385,000	315,760	0.820
01-38-40-007-000-01720-4	3831 3831 SW BIMINI CIR N	0100	0100	40104I	83	5,351	2,663	01	1	0.00	TE	09/08/2020	551,000	464,680	0.843
01-38-40-007-000-01750-7	3921 3921 SW BIMINI CIR N	0100	0100	40104I	83	5,422	3,104	01	1	0.00	JT	07/10/2020	494,000	421,000	0.852
01-38-40-007-000-01770-3	4071 4071 SW BIMINI CIR N	0100	0100	40104I	83	6,099	3,210	01	1	0.00	TE	03/13/2020	539,000	488,280	0.906
01-38-40-007-000-01860-4	4341 4341 SW BIMINI CIR N	0100	0100	40104I	83	5,447	2,823	01	1	0.00	TE	07/01/2020	445,000	384,410	0.864
01-38-40-007-000-01880-0	4401 4401 SW BIMINI CIR N	0100	0100	40104I	83	5,188	2,545	01	1	0.00	SOLE	03/24/2020	549,000	454,590	0.828
01-38-40-007-000-02070-8	4971 4971 SW BIMINI CIR N	0100	0100	40104I	83	5,728	2,507	01	1	0.00	TE	12/02/2020	565,000	427,060	0.756
01-38-40-007-000-02230-5	5451 5451 SW WINDWARD WAY	0100	0100	40104I	83	5,753	3,238	01	1	0.00	SOLE	03/12/2020	489,900	458,270	0.935
01-38-40-007-000-02540-0	4916 4916 SW BIMINI CIR S	0100	0100	40104I	48	4,052	1,995	01	1	0.00	TE	12/04/2020	475,000	392,220	0.826

NBC: 401040

Mean: 0.863

Min Ratio: 0.756

Count: 23

Median: 0.851

Max Ratio: 1.024

Standard Deviation: 0.068

Avg. Abs. Dev. 0.051

COD: 6.006

End of Report



Martin County Property Appraiser Certificate of Excellence Recertification

Measures of central tendency of the assessment ratios and values are reviewed along with other statistical measures such as coefficient of dispersion, coefficient of variation, and price related differential. Currently, there are no internal algorithms within AP5 that are used to develop point estimates for the valuation of properties. AP5 has reports that run analysis of property characteristics to estimate a potential rate change such as quality of construction, land type, and building type.

Question 9: Does the valuation modeling software support its estimate of a parcel's value with a small set of comparable properties, sold or unsold, that have had their estimates adjusted to reflect how they would compare to the subject property after adjusting for the differences between them?

Describe how grids of comparables are used in the valuation, quality assurance, and appeals-defense stages, how coefficients are developed or specified to determine comparability both for selection purposes and for adjusting for differences, the benefits and problems that arise in their use, and how the problems, if any, have been addressed.

Answer: Yes. The valuation modeling software can support its estimate of a parcel's value using a set of comparable properties. The Property Appraiser's office (PAO) Computer Assisted Mass Appraisal (CAMA) system has a *Comparable Sale* module that can be used to develop supportable values for sold and unsold properties. The module has an extensive parameters screen that allows for detailed market-based value adjustments (**Figure 9.1**). The *Comparable Sale* module allows multiple models to be created and saved making them easy to apply to properties.

Figure 9.1: Comparable Sale Module Parameter Screen

The screenshot shows the 'Comparable Sale' module parameter screen. It features a top navigation bar with tabs: Account Detail, Exemptions, Buildings, Notes, Valuations, Appeals, Transfers, Prev Values, Owners, Land, and Comp Sales (selected). Below the navigation bar, there are buttons: Please Select a Model: Res Test Model, Copy Model, Calculate Comp Sales, Show On Map, and Print Model. The main area is divided into two sections: 'Comparable Sales' and 'Parameters and Items'. The 'Parameters and Items' section contains a grid of parameters for valuation adjustments. Each parameter has a value field and an adjustment field (Adj:). The 'Quality' parameter is highlighted with a value of 100. The 'Building Type' parameter is highlighted with a value of 85. The 'Land Use Code' parameter is highlighted with a value of 100. The 'Neigh Code' parameter is highlighted with a value of 100. The 'Depreciation' parameter is highlighted with a value of 50. The 'Finished Area' parameter is highlighted with a value of 85. The 'Quality Factor' parameter is highlighted with a value of 100. The 'Reval Dist Code' parameter is highlighted with a value of 0. The 'Rooms' parameter is highlighted with a value of 0. The 'Size Adjustment' parameter is highlighted with a value of 0. The 'Solar Value' parameter is highlighted with a value of 0. The 'Special Features' parameter is highlighted with a value of 0. The 'Sprinkler Value' parameter is highlighted with a value of 0. The 'Story Height' parameter is highlighted with a value of 0. The 'Subdivision' parameter is highlighted with a value of 0. The 'Unfin Additions' parameter is highlighted with a value of 0. The 'Unit Price' parameter is highlighted with a value of 0. The 'View' parameter is highlighted with a value of 0. The 'WS Flues Value' parameter is highlighted with a value of 0. The 'Yard Item Value' parameter is highlighted with a value of 0. The 'Year Built' parameter is highlighted with a value of 0. The '# of Units (Res)' parameter is highlighted with a value of 0. The '# of Units (Com)' parameter is highlighted with a value of 0.



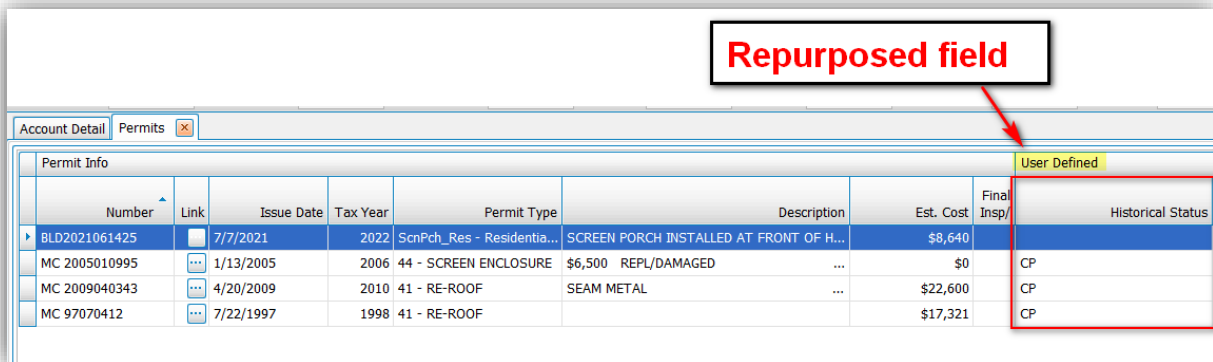
Martin County Property Appraiser Certificate of Excellence Recertification

Question 10: Can the valuation software permit the implementation of analyses not contemplated by the original design, either by customizing reserved variables and processes in the core DBMS, by facilitating third party interfaces, or both?

Describe the process by which system enhancements are prioritized, prototyped, developed, and implemented. Provide one such example, if applicable.

Answer: Yes. AssessPro 5.0 (AP5) allows the implementation of analyses not contemplated by the original design. With the Computer Assisted Mass Appraisal (CAMA) conversion, multiple “user defined” fields within AP5 were used to accommodate the transition from the legacy CAMA software. These user defined fields allow for customization with all different types of systems. These system enhancements were prioritized based on current office policies and core processes. For example, the Property Appraiser’s office (PAO) original permit import process needed to be recreated within AP5. **Figure 10.1** shows how data fields were repurposed on the *Permits* tab to accommodate the original import file. The new permit process was prototyped and developed in the AP5 test environment and then implemented into AP5 production.

Figure 10.1: *Permits* tab



Permit Info								User Defined
Number	Link	Issue Date	Tax Year	Permit Type	Description	Est. Cost	Final Insp/	Historical Status
BLD2021061425		7/7/2021	2022	ScnPch_Res - Residential...	SCREEN PORCH INSTALLED AT FRONT OF H...	\$8,640		
MC 2005010995	...	1/13/2005	2006	44 - SCREEN ENCLOSURE	\$6,500 REPL/DAMAGED	\$0		CP
MC 2009040343	...	4/20/2009	2010	41 - RE-ROOF	SEAM METAL	\$22,600		CP
MC 97070412	...	7/22/1997	1998	41 - RE-ROOF		\$17,321		CP

Question 11: Can the system take advantage of the benefits of integrated CAMA/geographic information technology?

If the jurisdiction has integrated the GIS into the CAMA software to provide ready transitions between the two, cite the primary benefits of doing so. (Other stand-alone GIS questions appear in chapter 4.)

Martin County Property Appraiser Certificate of Excellence Recertification

Answer: Yes. The Property Appraiser's office (PAO) takes advantage of the benefits of integrated CAMA/geographic information technology. The PAO has benefited from the integration since the early 2000s. Appraisers use professional GIS software, such as Esri's ArcMap, to view and query GIS layers linked with CAMA information. These layers are updated regularly through programming scripts.

There are numerous benefits of the CAMA/GIS integration. The three main benefits for appraisers include the capability to:

- Visualize property data through labels on each parcel for consistency and quality control. These labels are updated dynamically from the CAMA database on an as-needed basis.
- Execute powerful SQL queries on the CAMA/GIS layers to obtain the exact information desired to perform their work.
- Perform thematic mapping to visualize the CAMA/GIS information in entirely new perspectives and insights.

Question 12: Does the system provide advanced workflow processing and management, including those relevant for appeals documents at the various required levels?

Briefly describe your workflow capabilities, including what functions the software supports, and provide examples of key workflow reports.

Answer: Yes. The system provides advanced workflow processing and management, including those relevant for appeals documents at the various required levels. These levels include the October Final tax roll (DR-403V series), Amended Notice of Proposed Property Tax (TRIM) Notice, Error & Insolvency (E&I), and splits and combinations.

The Property Appraiser's office (PAO) has utilized the *Appeals* tab and *Change Reason* field within AssessPro 5.0 (AP5) to track all value changes after the July 1st preliminary certification. The DR-403V series requires a reconciliation of the Preliminary and Final tax roll. The system looks at accounts with *Change Reasons* to group total additions and deductions between the two certifications. Additions or deductions using *Reval* change reasons are reported on lines 5 and 6 of the DR-403V. Likewise, *VAB Petition* change reasons are reported on lines 2 and 3 (**Figure 12.1**).

Martin County Property Appraiser Certificate of Excellence Recertification

Figure 12.1: AP5 Change Reason correlation to the DR-403V

DR-403V
R 01/18
Page 2 of 2
County: Martin
Taxing Authority: MARTIN COUNTY
The 2021 Revised Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts
Date Certified: 10/22/2021

Reconciliation of Preliminary and Final Tax Roll

	Taxable Value
1 Operating Taxable Value as Shown on Preliminary Tax Roll	25,131,450,812
2 Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3 Deductions from Operating Taxable Value Resulting from Petitions to the VAB	2,969,444
4 Subtotal (1 + 2 - 3 = 4)	25,128,481,368
5 Other Additions to Operating Taxable Value	131,955,687
6 Other Deductions from Operating Taxable Value	118,631,925
7 Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	25,141,805,080

Value additions or deductions with **Reval** Change reasons are reported on **lines 5 & 6**.

Value additions or deductions with **VAB Petition** Change Reasons are reported on **lines 2 & 3**.

An amended TRIM notice is required if a property's taxable value increases after the original TRIM notice is mailed mid-August. An E&I is required for the Tax Collector to send a corrected tax bill after the original bills are mailed November 1st. AP5 has the capability to run a query on the *Action Needed* column to create a report listing accounts that need an amended TRIM or E&I (**Figure 12.2**) and (**Figure 12.3**).

Figure 12.2: Appeals Tab for tracking amended TRIMs and E&Is

Account Detail Activity Transfers Core Mapping Prev Values Owners Appeals Exemptions									
Appeals Appeal Actions									
Selected Appeal									
2021 - 10/12/2021 - REVAL JUDGE									
Appeal Actions Details								Valuation	
Dept/S	Cap QC'd By	TRIM Ticket #	Petition #	E&I #	Action Needed	Action Assigned to	Action Complete Date	Before Value	After Value
Exempt...	19 - SUSAN LITZE...			005	E&I	2 - CHERYL GROOTHOUSE	11/10/2021	2021-OCT FINAL-246,970	2021-REVAL-246,970
DateEntry	1 - CAITLIN BLAIR	010			AmendedTRIM - Mail	4 - CAITLIN BLAIR	10/14/2021	2021-TRIM-246,970	2021-REVAL-246,970

Martin County Property Appraiser Certificate of Excellence Recertification

Figure 12.3: Report that finds accounts that need an Amended TRIM or E&I

The screenshot displays the software's filter configuration. On the left, the 'Filter' pane shows various categories like 'Action Complete Date', 'Action Assigned to', 'Action Needed', etc. The 'Criteria Fields' section shows a table with columns: 'And Or', 'Tablename', 'Fieldname', 'Exp', 'Where', 'Display Name', and 'Text Value'. The criteria include 'Appeals' and 'Action Needed'. A callout box points to the 'Action Needed' field, stating: 'This tells the report to find Appeals that need an Amended TRIM or E&I'. The 'Filter Result' table shows a list of accounts with columns: 'Property ID', 'Year', 'Action Needed', 'Action Assigned to', 'Action Complete Date', and 'Complete By'. A callout box points to the table, stating: '100 accounts were found in the report that need an Amended TRIM or E&I'. The bottom status bar shows 'Record 1 of 100'.

Another function the software supports using the *Appeals* tab is split and combine processing. A split and combine is highly unique because it is the only process that every department touches. The *Appeals* tab allows departments to track when it is their turn to address the split and combine. The *Action Needed* column lists the department order: GIS, Move Improvement, Appraisal, Exemption, and Quality Control (**Figure 12.4**).

Figure 12.4: Order of Processing Split & Combines

The screenshot shows a dropdown menu titled 'Action Needed'. The options listed are: 'x-GIS - 1st', 'x-MoveImpr - 2nd', 'x-Apprsl - 3rd', 'x-Exmptn - 4th', and 'x-QC - 5th'.

Martin County Property Appraiser Certificate of Excellence Recertification

Once a department is finished, the *Action Complete Date* is filled in and a row is added for the next department. This allows departments to run a query on their *Action Needed* with a 1/1/1900 *Action Complete Date* (which means it hasn't been done yet) (**Figure 12.5**).

Figure 12.5: Split & Combine Workflow Example

Account Detail
Activity
Transfers
Core Mapping
Prev Values
Owners
Appeals
Exemptions

Appeals
Appeal Actions

Selected Appeal

2022 - 11/24/2021 - COMBO

Appeal Actions Details

Dept/Source	Cap QC'd By	TRIM Ticket	Petition #	E&L #	Action Needed	Action Assigned to	Action Complete Date
x-GIS - 1st					1 - NATASHA JADUSINGH	11/1/2021	
x-MoveImpr - 2nd					2 - CHERYL GROOTHOUSE	11/2/2021	
x-Apprsl - 3rd					3 - RON MEDELLIN	11/3/2021	
x-Exmptn - 4th					4 - CAITLIN BLAIR	11/4/2021	
x-QC - 5th						1/1/1900	

These departments are done because there's a date in the 'Action Complete Date' column.

QC is NOT done because it has the default 1/1/1900 date.

Question 13: Does the system provide advanced document management?

If applicable, briefly describe how documents, mapping, and photographic images are collected and used in the office.

Describe how Freedom of Information Act (FOIA) requests are handled and what technologies have been used to address such requests efficiently.

Answer: Yes. The system provides advanced document management. The *Document Links* tab houses photographic images, sketches, and other property files to be viewed and managed by PAO professionals (**Figure 13.1**). Users save files within AP5 that are then stored on the shared network. Many different file formats are saved here, from .jpgs and .pdfs, and then these files are tied directly to a specific account in AP5. For example, during the Value Adjustment Board period, specific documents can be saved and linked to an account that files a petition and then reviewed at a later time by management.

Martin County Property Appraiser Certificate of Excellence Recertification

Figure 13.1: Document Links tab

File Name	Description	ContentType	External Link	Create Date
00000909.jpg	C01	jpg	\\fsop-psc-cifs-lif5a.martin.fl.us\pao_images...	10/26/2020
00000912.jpg	R01	jpg	\\fsop-psc-cifs-lif5a.martin.fl.us\pao_images...	10/26/2020
00000910.jpg	C02	jpg	\\fsop-psc-cifs-lif5a.martin.fl.us\pao_images...	10/26/2020
00000913.jpg	R02	jpg	\\fsop-psc-cifs-lif5a.martin.fl.us\pao_images...	10/26/2020
00000911.jpg	C03	jpg	\\fsop-psc-cifs-lif5a.martin.fl.us\pao_images...	10/26/2020

The technology used to handle public record requests is the PAO website. The primary objective of the website (www.pa.martin.fl.us) is to make information readily available to property owners, realtors, builders, County departments, taxing authorities, and other user segments. General information is available on the website at no cost. Some examples include property record cards, maps, notices of proposed property taxes, building sketches, parcel numbers, property use codes, owner and addresses in subdivisions, parcels with pools, and sales data.

Public records requests, pursuant to Chapter 119 Florida Statutes, are typically for information that is not readily available on the website, or may require extensive use of information technology, research, and/or clerical/supervisory assistance. Public records requests can be obtained as follows:

- By mail: Martin County Property Appraiser, Attn: Records Custodian
3473 SE Willoughby Blvd., #101, Stuart, FL 34994
- By email: publicrecords@pa.martin.fl.us
- In person: Martin County Property Appraiser
3473 SE Willoughby Blvd., #101, Stuart, FL 34994
- By phone: (772) 288-5608

Pursuant to Chapter 119 Florida Statutes, a public records request does not have to provide the requestor's name nor the reason for the request. In order to provide the best response, the requestor is encouraged to consider the scope and volume of information requested. Broad requests can take longer to fulfill and may become costly to produce.

Martin County Property Appraiser

Certificate of Excellence Recertification

Question 14: Does the agency keep abreast of potentially relevant technological developments?

1. Describe how the jurisdiction evaluates the cost/performance characteristics of its present method of on-site data collection relative to other alternatives, including paper forms, electronic forms, and mobile devices.
2. Describe how the jurisdiction monitors the cost performance characteristics of its present communication methods relative to alternatives, including websites, for information dissemination and possibly collection.
3. Describe other steps taken to keep abreast of potentially relevant technological developments

Answer: Yes. The Property Appraiser's office (PAO) strives to be current on potentially relevant technological developments. The PAO recently migrated from a legacy Computer Assisted Mass Appraisal (CAMA) system consisting of five (5) separate applications to a new CAMA system operating on a single software application called AssessPro 5.0 (AP5). Additionally, AP5 has reduced downtime from five (5) days to two (2) days when creating new tax rolls.

Another cost saving measure that the PAO is striving towards is a paperless environment. The adoption of iPads allows property data collectors to take photographs, calculate distances, and capture property information while on site much quicker than using paper and taking notes. Additionally, the number of network printers in use has been reduced and printers have been placed in specific areas where more office professionals have access to them. PAO users have been encouraged to create more digital documents and print only when necessary, therefore using less paper and printer ink and reducing the costs associated with printing.

The Florida Department of Revenue (FDOR) requires the PAO to inspect each property within its jurisdiction once every five (5) years. This standard ensures that tax rolls are accurate and include current changes that may escape local permit requirements. Due to the large amount of time and costs associated with on-site physical inspections, the PAO regularly evaluates alternative methods to compare and improve the associated cost/performance characteristics. The FDOR now allows the use of aerial imagery as part of the comprehensive 5-year inspection requirement. In other words, desktop reviews can be used when property improvements have no obstructions. In the case where the improvements are obstructed or for any reason the aerial imagery may impact the accuracy, the PAO continues to include on-site inspections to verify the improvements. Since the FDOR began allowing the use of aerial imagery, the PAO has consistently integrated the technology into annual inspection workloads. This has reduced the field inspection crew from seven (7) professionals in 2015, to only three and a half (3 ½) in 2021. Consequently, the PAO fleet vehicles totaled eight (8) in 2015 and was reduced to six (6) as of 2021, eliminating the additional financial responsibility for two (2) vehicles.

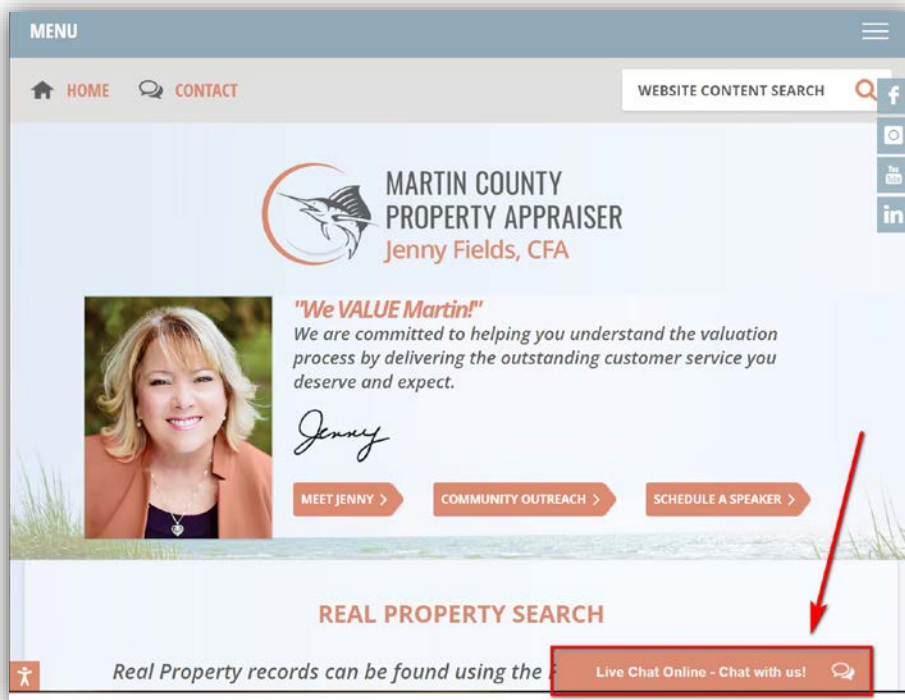


Martin County Property Appraiser Certificate of Excellence Recertification

Another data collection method that has shown an improvement in cost/performance characteristics relative to on-site inspections is an annual change detection analysis. This project compares a current year of aerial imagery to the prior year and measures the change in pixel resolution. The data is then displayed as a heat map that highlights areas with significant changes. Typically, these changes are a result of new improvements. Next, a permit layer is placed over the heat map that blocks out all parcels with permits completed in the prior year so that only parcels with no completed permits are viewable. This information is then reviewed to locate structures that need to be added to the tax roll that otherwise could have been missed.

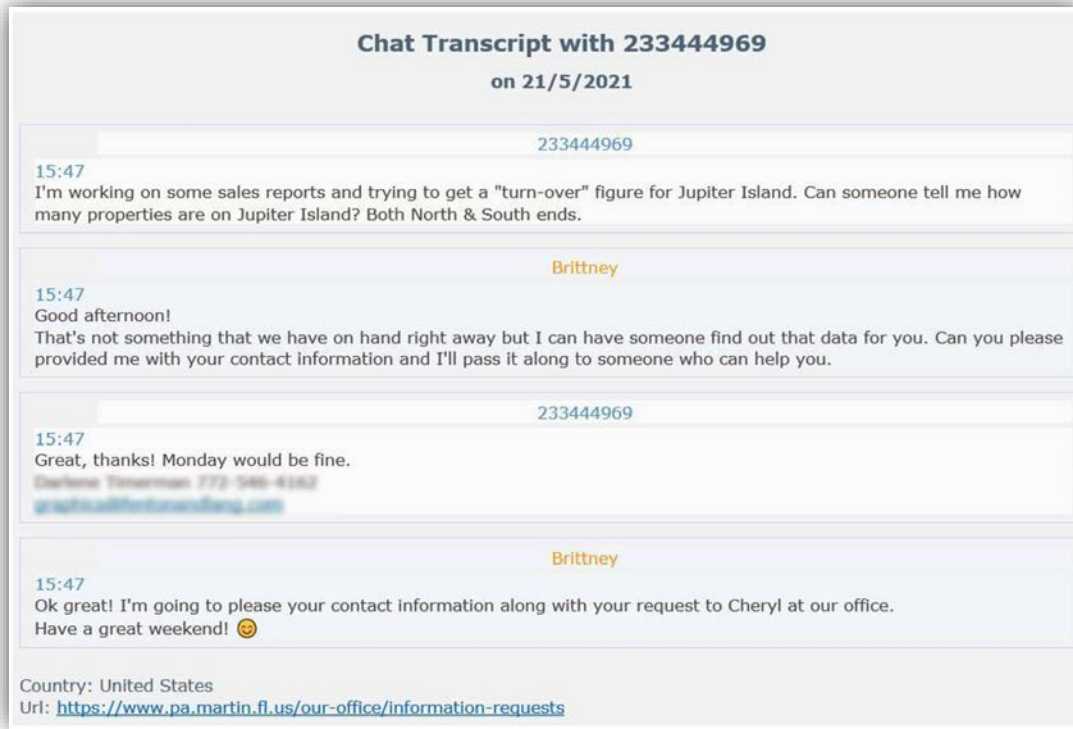
Cost saving communication methods that the PAO has implemented is the *Live Chat* feature on the website (**Figure 14.1**). The *Live Chat* feature allows customers to reach out to PAO professionals while online to ask questions about the office, make inquiries about valuations, and request specific data sets or reports. Introducing this *Live Chat* application has made it so that fewer customers need to visit or call the PAO looking for information (**Figure 14.2**). Overall, the *Live Chat* feature has provided cost savings by decreasing customer traffic to the office and increasing productivity.

Figure 14.1: Live Chat



Martin County Property Appraiser Certificate of Excellence Recertification

Figure 14.2: Live Chat Example



Cost-benefit analysis are performed before any decisions are made to determine if acquiring/adopting a new technology or software is cost effective and beneficial. The PAO is always looking for new technologies and ways to reduce internal cost. Steps taken to keep abreast of cost saving technology include networking with other Property Appraisers, attending conferences, participating in user groups, and subscribing to publications. Just Appraised software is a perfect example of capitalizing on new technologies. As mentioned previously, Just Appraised is a third-party vendor that will allow the PAO to reduce manual labor cost and automate our deed process.

Martin County Property Appraiser Certificate of Excellence Recertification

Question 15: Does the computer system maintain a frozen record of the property at the time of sale?

1. Provide system documentation on how property characteristics data and sales data are merged and saved.
2. Provide sample sales reports to support that this objective has been met. Explain how the system conforms to requirements of the Standard on Verification and Adjustment of Sales.

Answer: Yes. The computer system can maintain a frozen record of the property at the time of sale. This is done using the analysis database feature in AssessPro 5.0 (AP5) covered in Question 6. The *Analysis* database is a separate database from the main system and is used to copy in sale parcels including their property characteristics and valuation models (**Figure 15.1**). Once the database has been set up and a subset of sales has been copied into it, the property characteristics can be edited to match what existed at the time of sale. This will correct certain sale ratios that are impacted by significant changes that occur after a sale but prior to the data of assessment.

Figure 15.1: Analysis Database Utility Interface

The screenshot displays the 'Analysis' utility window. At the top, there is a toolbar with icons for 'Setup Database', 'Export Desc/Calc Tables', 'Select Parcels To Copy', 'Copy To Analysis Db', 'Create Analysis Table', 'Filter', 'Fill Reporting Tables', 'Reports', and 'Exit'. Below the toolbar, the 'Setup Database' tab is active, showing fields for 'Source Database' (Assess50), 'Source Year' (2021), 'Analysis Database' (Assess50Analysis), and 'Analysis Year' (2021). There are also checkboxes for 'All Parcels' and 'All Desc/Calc Tables', and a 'Clear' button. The 'Query Sales Records' section includes a 'Sales Date Range' from 1/1/2021 to 12/31/2021, with checkboxes for 'Closed' and 'Valid', and a 'Sales Price > \$100' filter. A 'Query' button is present. Below this is a 'Records' table with columns 'PropertyID', 'PropertyTransferID', and 'SaleDate'. The table contains several rows of data, with the first row highlighted. At the bottom, there is a status bar showing 'Source Database: Assess50', 'Source Year: 2021', 'Destination Database: Assess50Analysis', and 'Analysis Year: 2021'.

PropertyID	PropertyTransferID	SaleDate
42688	455875	6/3/2021
1120845	450349	1/21/2021
25516	457552	7/22/2021
26326	460689	10/1/2021
11722	459042	8/19/2021
67202	453389	2/19/2021
1120922	455838	6/17/2021



Martin County Property Appraiser Certificate of Excellence Recertification

Florida Department of Revenue (FDOR) does not require property appraisers to maintain frozen records of properties at the time of sale, but they do require that sales with significant changes which impact the ratio are coded with a certain qualification code. Significant changes are identified as a parcel split or combine, new construction, deletion, disaster, other (including multiple changes), remodel/renovation, or incomplete new construction. If the change is new construction or deletion, then the value must be greater than ten percent (10%) of the sale price to disqualify the sale (**Figure 15.2**). If the value is less than ten percent (10%) the FDOR will use the new construction or deletion value reported on the tax roll to adjust the just value and will continue using the updated ratio in the annual ratio study. The required code and description can be found on FDOR's Real Property Transfer Code list (**Figure 15.3**).

Figure 15.2: Disqualified Transfer Due to Remodel After the Sale and Before 1/1

Sale Date	Sale Price
7/8/2020	\$225,000
5/20/2020	\$155,000
9/19/2006	\$205,000
11/21/2000	\$0
2/12/1999	\$92,500
6/1/1982	\$77,000

Figure 15.3: FDOR Real Property Transfer Codes

Real Property Transfer Codes
for DOR and Property Appraisers to Use Beginning January 1, 2021
(Revised 10-28-2020)

The property appraiser will use these codes when reporting real property ownership transfers (sales) to the Department under sections 193.114(2)(n) and 195.0995(1), Florida Statutes.

QUALIFIED Arm's Length Real Property Transfers (included in sales ratio analysis)

01. Transfers qualified as arm's length because of examination of the deed or other instrument transferring ownership of real property
02. Transfers qualified as arm's length because of documented evidence

Arm's Length Real Property Transfers (excluded from sales ratio analysis)

03. Arm's length transaction at time of transfer, but the physical property characteristics changed significantly after the transfer AND prior to the January 1 assessment date, or transfer included property characteristics not substantially complete at the January 1 assessment date (use these subcodes: 1-parcel split, 2-parcel combination, 3-new construction, 4-deletion, 5-disaster, 6-other (including multiple changes), 7-remodel/renovation, 8-incomplete new construction)

04. Arm's length transaction at time of transfer, but the legal characteristics changed significantly after the transfer AND prior to the January 1 assessment date

05. Arm's length transaction transferring multiple parcels with multiple parcel identification numbers (deed must be recorded on all parcels included in the transaction, and the full sale price, as calculated from the documentary stamp amount, must be reflected on all parcels)

06. Arm's length transaction transferring a single parcel that crosses one or more county lines

Martin County Property Appraiser Certificate of Excellence Recertification

[Exhibit 3-15.1](#), [Exhibit 3-15.2](#), and [Exhibit 3-15.3](#) are provided as sample sale reports that show how characteristics and sale data are merged and saved in AP5.












AP5 conforms to requirements of the *Standard on Verification and Adjustments of Sales* in several ways. First, it provides for a system of record to track and digitally store information collected from deeds, sale questionnaires, interviews, and third-party sources. This is accomplished by using the *Transfers* tab along with the *Notes* and *Market Info* sub tabs (**Figure 15.4**). In addition, the system includes flexible filters and robust reports to establish workflows that support the timely collection of additional data that can be used to verify sales. For example, sale questionnaires are mailed monthly to new property owners. The sale list is created from a report that is run once all deeds have been entered in the most current month. When the questionnaire is returned to the office, a professional can scan the document onto a shared network drive and link it to the associated property in AP5. Any important information from the questionnaire can be entered into the *Verification Note* section on the *Market Info* tab so the appraiser can review it during their sale verification phase. The appraiser may also decide to directly reach out to a party involved in the transaction. Any additional information obtained from the broker, buyer, or seller can be added into the *Verification Note* and the appraiser can then make a final decision on the qualification code which will decide if the sale will be included or ignored in the sale ratio study.

Figure 15.4: *Transfers* tab showing the *Notes* and *Market Info* Sub Tabs

The screenshot displays the AP5 software interface. At the top, a tab labeled 'Transfers' is highlighted with a red box. Below this, the interface is divided into several sections. On the left, there is a sidebar with 'Parcel History' and 'Account Data'. The main area contains fields for 'Days On Market:', 'Marketing Method:', 'Water Front:', 'Transfer Ratio:', 'Validation Source:', and 'StateCode:'. To the right of these fields are three large text areas labeled 'Marketing Method Note:', 'Sales Validity Note:', and 'Verification Note:'. At the bottom, there are three smaller text areas labeled 'Validation Note:', 'Ratio Note:', and 'Market Info:'. A red box labeled 'Sub tabs' with two red arrows points to the 'Notes (0)' and 'Market Info' sub-tabs on the right side of the interface.

Martin County Property Appraiser Certificate of Excellence Recertification

Chapter 3: List of Exhibits and Links

	Exhibit 3-1.1	AssessPro 5.0 RE user manual 5.4.9
	Exhibit 3-1.2	AssessPro 5.0 PP user manual 5.4.9
	Exhibit 3-1.3	Classified Ag Custom Filter
	Exhibit 3-1.4	Crystal Report for TRIM Notice
	Exhibit 3-2.1	Properties & Owners_Table
	Exhibit 3-2.2	Unique Owner Identifier
	Exhibit 3-2.3	Primary & Foreign Key Relationships Diagram
	Exhibit 3-4.1	IAAO Standard on Data Quality
	Exhibit 3-15.1	Analysis Report Detail w-Grouping by NBC
	Exhibit 3-15.2	Quick Sales Report by Neighborhood
	Exhibit 3-15.3	Quick Sales Report by Neighborhood and Land Type

Martin County Property Appraiser Certificate of Excellence Recertification

Chapter 4: Cadastral Mapping

Question 1: Do the cadastral maps enable the jurisdiction to have reasonable assurance that all taxable parcels have been identified and no parcels have escaped inclusion in the system?

Briefly describe how the cadastral map allows assessing jurisdictions to guarantee that no more than a small fraction of the potentially taxable land in the jurisdiction has escaped inclusion in the cadastral records.

Specify the maximum fraction that could have escaped inclusion, and how that fraction was determined. An example might be an analysis of discrepancies following a reconciliation of the sum of the sizes of taxable parcels (and non-taxable features such as rights of way and water) with independent determinations of the size of the jurisdiction.

Answer: Yes. The cadastral maps enable the jurisdiction to have reasonable assurance that all taxable parcels have been identified and no parcels have escaped inclusion in the system. The cadastral parcel Geographic Information System (GIS) layer is reviewed at least twice a year to account for missing or duplicate parcels on the tax roll and any parcels that may have a mis-typed parcel control number (PCN). Topology rules are employed to discover gaps in the GIS parcel fabric as well as overlapping parcels. In the GIS parcel's *Attribute* table, a sort technique is used to quickly identify any parcels that may have a blank PCN record and any PCNs with an incorrect number of digits.

Additionally, the Property Appraiser's office (PAO) reviews taxing districts multiple times during the year in a GIS application to discover any missing and/or miscoded parcels, which would show as gaps or overlaps in the digital map. These parcels would display as "holes" or as "red shapes." This process also checks that taxing district parcels are searchable in GIS ([Exhibit 4-1.1](#)). Due to these quality control procedures, the number of parcels that fall in these categories has been nominal. During a recent tax district review, only two (2) parcels (0.002%) could not be verified as being in a taxing district in the GIS application.

Finally, Microsoft Excel is used once a year to identify any GIS parcels that may have duplicate PCNs.

Question 2: Do the cadastral maps provide the basic information specified in the IAAO standard?

Provide one or more sample maps indicating how each shows that the criteria from the IAAO standards have been met. PDFs or letter or legal-size reproductions or extracts are preferred in lieu of full size maps.

Martin County Property Appraiser Certificate of Excellence Recertification

Answer: Yes. The cadastral maps provide the basic information specified in the International Association of Assessing Officers (IAAO) standard. The Property Appraiser's office (PAO) maintains a digital Geographic Information System (GIS) parcel database which includes parcel boundaries, lot dimensions, blocks, historic lot lines, street names, water body names, acreage, subdivisions names and acreage ([Exhibit 4-2.1](#)). Most of this information is updated on a weekly basis. This GIS data can be viewed in an online mapping application, as well as in professional GIS software used by all PAO departments.

Question 3: Does the jurisdiction maintain a complete set of cadastral maps showing the identity, size, shape, and location of each parcel in the jurisdiction as of each assessment date that remains subject to ongoing litigation?

Briefly describe the update and retention policy of the cadastral maps and the documents supporting them, and whether they support the functions cited above. Describe their availability to support any tax-related legal issues that may arise in past or future periods. Indicate what mechanisms are in place to ensure that no elements of the tax base are lost as novel legal concepts of ownership rights come to be recognized. Examples which may force unanticipated changes in valuation and other assessment procedures include condominiums, co-ops, transferrable development rights, air rights, and mineral rights.

Answer: The Property Appraiser's office (PAO) maintains a complete set of cadastral maps of each parcel as of each assessment date that remains subject to ongoing litigation. The PAO maintains a digital, countywide cadastral database that is displayed in an online mapping application for public viewing, and in a professional Geographic Information System (GIS) software package for office staff. The cadastral database is used in place of hard copy cadastral maps, which are no longer maintained, and show all essential map elements. The map elements are updated weekly with any new property splits and combinations.

As required by the Florida Department of Revenue (FDOR), the PAO is required to provide an annual, comprehensive GIS data submission that must abide by state-specified quality standards. Cadastral GIS data forms a major part of this submittal. The PAO retains a complete archive of this cadastral GIS data. This information is stored in a professional GIS database management application, and currently goes back twelve (12) years, well beyond a property owner's right to litigate. The data is essential when conducting mapping research for specific projects. The FDOR also stores this cadastral GIS data.

Martin County Property Appraiser Certificate of Excellence Recertification

Question 4: Are maps and related records maintained on a timely basis?

Specify the records-update timeline for routine splits and combinations, for subdivision packages, for tax-code-area maintenance, and the interval for producing maps and related documents in support of appeals/litigation.

Answer: Yes. Maps and related records are maintained on a timely basis. Cadastral map edits such as splits, combinations, and plats are completed and updated weekly by a Geographic Information System (GIS) cadastral mapping consultant. Taxing district boundaries are verified prior to each tax roll submission. In the case of appeals/litigation, appraisers can create the maps and supporting documentation in timely manner.

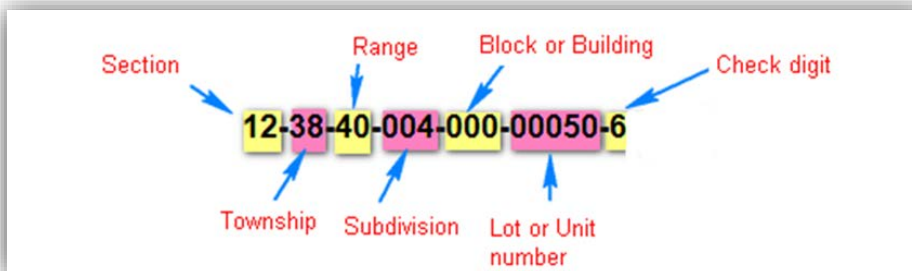
Question 5: Are all parcels assigned a unique identifier that is associated with its current configuration and size?

Describe the parcel-numbering system, including how splits and combinations, subparcels (such as, condominiums, subsurface rights, air rights, and leased property), and easements are handled. If the parcel identifier used in the jurisdiction is not tied to a geographic location, describe what institutional changes would have to be made to bring the situation into concert with IAAO standards. Also describe what steps the valuation team and others have to take to work around the record-keeping deficiency.

Answer: Yes. All parcels (including condominiums) are assigned a unique identifier called the Parcel Control Number (PCN) that is associated with its current configuration and size. These systematic numbers are designed to locate a specific parcel using digital cadastral maps. All parcels are georeferenced to their spatial location. Also, each Geographic Information System (GIS) parcel has an acreage size field in its attribute table.

PCNs are eighteen (18) digits long and may appear with or without hyphens. Each group of numbers identifies information that is necessary to determine where the property is located. Therefore, it is essential that all numbers in the PCN are accurate. **(Figure 5.1)**

Figure 5.1: Parcel Number Break-down



Martin County Property Appraiser

Certificate of Excellence Recertification

The PCN creation process for splits and combinations begins by identifying the parent PCN. For a split, a new PCN is created that geographically represents the portion of land that has been split off. When processing combinations, typically the improved PCN is retained and the other PCN is inactivated.

For the entry of a new subdivision, a plat is electronically delivered to the PAO. Once the parent PCN is identified, a new subdivision number is established. The CAMA system then automatically generates the new PCNs for each lot based on the number of lots.

When creating a new condominium, the process is slightly different. Condominium PCNs are created in a similar fashion, except the block number in the PCN is often used to signify different buildings within the condominium. For example, building 1 would be 36-38-41-026-001-01010-0.

Question 6: Do cadastral maps include representations of improvements as well as the legal boundaries of the parcels?

Briefly describe and provide an example of the extent to which cadastral maps include, or can effectively integrate information on, building footprints and other improvement features. (A jurisdiction not required to include improvements on their maps will not be adversely evaluated.)

Answer: Yes. Cadastral maps include representations of improvements as well as the legal boundaries of the parcels. The Property Appraiser's office (PAO) uses a building footprint layer generated by the Microsoft Bing Map Team in Geographic Information System (GIS). This layer provides a representation of the building footprint and can be used to find discrepancies in the CAMA data ([Exhibit 4-6.1](#)).

The PAO annually conducts "change detection" to compare two sequential years of aerial photography. This is completed using a GIS tool to identify missing improvements which may not have been discovered where a permit was not issued ([Exhibit 4-6.2](#)).

All parcel legal boundaries in the cadastral database are derived from deeds or plats composed by professional surveyors or title professionals.

Martin County Property Appraiser Certificate of Excellence Recertification

Question 7: Are maps spatially referenced and capable of meeting national map accuracy standards or IAAO standards, including those cited by reference such as the American Society for Photogrammetry and Remote Sensing (ASPRS) standards? Do they meet the standards when plotted at the scales cited in the IAAO standard?

Briefly describe the locational accuracy of the cadastral maps, what standards are required to be met, and how compliance has been ascertained. Provide links to examples.

Answer: Yes. The Property Appraiser's office (PAO) maps meet International Association of Assessing Officers (IAAO) standards. The digit cadastral database is spatially referenced to the Public Land Survey System (PLSS) as established by the US federal government. The Geographic Information System parcels are projected using the Transverse Mercator projection. A projection is a process by which the three-dimensional surface of the earth is displayed on a two (2) dimensional (flat) surface. The PAO uses the State Plane coordinate system for the State of Florida ([Exhibit 4-7.1](#)). A coordinate system is a reference structure consisting of a linear grid to locate the position of points in a geographic space.

Mapping standards follow the general guidelines set forth by the IAAO standards for map products:

PAO mapping standards for locational accuracy:

- Urban Areas – 1" = 200' (1: 2,400) for positional accuracy
- Rural Areas – 1" = 400' (1: 4,800) for positional accuracy

Question 8: Are maps (or a geographic information system) capable of significantly enhancing the mass appraisal system?

Briefly describe how the cadastral mapping system contributes to the valuation process and how such spatially referenced data are incorporated in the process. If applicable, identify the office's GIS software and broadly describe the applications for which it has been used (some potential details of which are separately identified below).

Answer: Yes. The Geographic Information System (GIS) is capable of significantly enhancing the mass appraisal system. The Property Appraiser's office (PAO) appraisers conduct spatial analysis, create thematic colorized map displays, and write SQL queries to view comparable properties throughout the valuation process. Additionally, "text layers" are used to view important property information such as values, sale information, and land and building characteristics.

Martin County Property Appraiser Certificate of Excellence Recertification

A vast number of layers directly related to property values are available in GIS. Several examples of these layers include flood zones, wetlands, land use, zoning, community redevelopment areas, elevation contours, and several years of aerial photography. The appraisers use a cutting-edge professional GIS software application called Esri's ArcMap. Appraisers have been trained by a PAO Certified GIS Professional (GISP) to have unique GIS knowledge thereby increasing productivity and accuracy in their mass appraisal valuation process.

Question 9: Does the GIS or mapping system display and support valuation areas and identifiers?

Briefly describe the integration of valuation areas into the office's GIS or mapping system and provide one or more screen prints and maps illustrating how appraisers can display and utilize market areas and neighborhoods in valuation work.

Answer: Yes. The GIS or mapping system displays and supports valuation areas and identifiers. Appraisers have the ability, in ArcMap, to view market area and neighborhood layers. They use SQL definition queries to delineate one or more neighborhoods at a time to observe various property characteristic differences between neighborhoods ([Exhibit 4-9.1](#)). The market area layer can be displayed in unison with various value text layers to gain insights into the real estate market. Both the market area and neighborhood layer boundaries can be adjusted and changed to reflect the true geography of the real estate market. Appraisers also use ArcMap to view parcels with neighborhood and market area layered underneath to see relationships in the data.

Question 10: Can market areas and neighborhoods be updated with GIS?

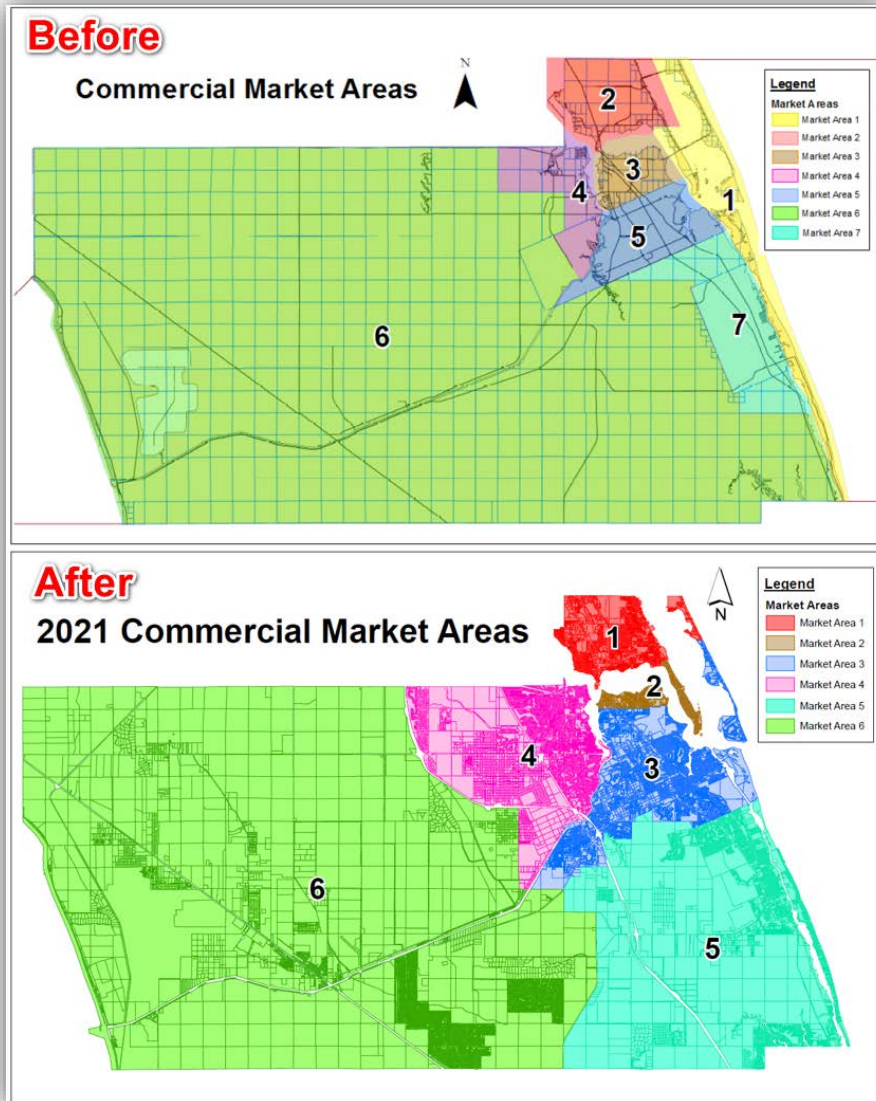
Briefly describe how market area and neighborhood boundaries are maintained. Provide an example of how a recent addition or change was implemented. Comment on the frequency of boundary changes and the timeliness with which such changes can be accomplished.

Answer: Yes. Market areas and neighborhood boundaries can be updated using the AssessPro 5.0 (AP5) GIS application called GIS Pro. This powerful application has the capability to "batch update" many parcels at once and assign them to a new market area or neighborhood. This feature eliminates the need for appraisers to manually assign neighborhoods to parcels one at a time. Frequency of boundary changes are determined by analysis, which is done during the appraisal process. The boundary can be updated immediately using the "batch update" tool in GIS Pro.

Martin County Property Appraiser Certificate of Excellence Recertification

Recently, the Commercial Department adjusted the boundaries of commercial market areas and the number of market areas from seven (7) to six (6) (**Figure 10.1**). After the market data and analysis of the geographic areas are reviewed, updates are made in AP5 that will reflect on the GIS Pro Map.

Figure 10.1: Commercial Market Areas Before and After



Martin County Property Appraiser Certificate of Excellence Recertification

Question 11: Does the jurisdiction perform advanced spatial analyses possible only with a GIS?

If applicable, provide examples of GIS-generated maps for sales analysis and comparable sales selections, and briefly describe and provide evidence of the jurisdiction's use of key GIS capabilities, such as those listed or any additional ones developed for the jurisdiction.

Answer: Yes. The Property Appraiser's office (PAO) creates spatial products that are only possible with Geographic Information System (GIS). Examples are:

- "Change detection" through an image analysis tool in ArcMap. This is used to discover improvement changes [\(Exhibit 4-11.1\)](#)
- Raster heat maps created with the Spatial Analyst extension in ArcMap for sales and value density analysis [\(Exhibit 4-11.2\)](#)
- Traffic count information for valuing commercial properties [\(Exhibit 4-11.3\)](#)



Martin County Property Appraiser Certificate of Excellence Recertification

Chapter 4: List of Exhibits and Links



[Exhibit 4-1.1](#)

Taxing District Quality Control



[Exhibit 4-2.1](#)

Cadastal Map



[Exhibit 4-6.1](#)

Building Footprints



[Exhibit 4-6.2](#)

Raster Change Detection



[Exhibit 4-7.1](#)

Coordinate Systems



[Exhibit 4-9.1](#)

Neighborhood Definition Query



[Exhibit 4-11.1](#)

Raster Change Detection



[Exhibit 4-11.2](#)

Raster Heat Map



[Exhibit 4-11.3](#)

Traffic Analysis with commercial property



Martin County Property Appraiser Certificate of Excellence Recertification

Chapter 5: Property Use Codes, Market Areas, and Neighborhoods

Question 1: Does the jurisdiction employ a logical property type classification scheme?

Provide a copy of the jurisdiction's property use codes demonstrating a top-down schema and a report showing the number of parcels of each type.

Describe how conversions are handled.

Answer: Yes. The Property Appraiser's office (PAO) uses Property Class Codes (PCC) which track a logical property type classification scheme. This structure follows a detailed list of classifications as defined by the Florida Department of Revenue (FDOR) Land Use Codes ([Exhibit 5-1.1](#)). FDOR uses codes that have a character length of three (3) digits, with the last two (2) digits of the code defining the property use.

The PAO developed a modified three (3) character code, referred to as the PCC. This code corresponds to the FDOR use codes, but the first character denotes the class or property type, and the last two characters describe the subclass or subtype of the property. There are one hundred (100) FDOR use codes available of which the PAO utilizes ninety-two (92) PCCs to categorize the use of 95,000+ accounts (**Figure 1.1**).

Figure 1.1: FDOR Use Codes by Property Type

Property Type	Use Code	# DOR Use Codes	# PAO Use Codes
Residential	000 to 002	9	18
	004 to 009		
Commercial	003,	31	24
	010 to 039		
Industrial	040 to 049	10	8
Agricultural	050 to 069	20	10
Institutional	070 to 079	10	8
Governmental	080 to 089	10	6
Miscellaneous	090 to 097	8	15
Centrally Assessed	098	1	1
Non-Agricultural Acreage	099	1	2
9		100	92

The conversion of use codes from one class to another follows an extensive review of the property. First, an appraiser will review the allowable legal uses of the property such as zoning and land use. The appraiser will also review new property specific data to include photographs, building permits, sale listings, local ordinances, or related correspondence. Once it is determined that the PCC should be changed, it is a relatively quick adjustment in the Computer Assisted Mass System (CAMA) system. The appraiser will document the reason for the PCC change with a descriptive note to capture the history of the change for future review.

Martin County Property Appraiser Certificate of Excellence Recertification

An example of a group of properties that require a constant review and change of PCCs are agricultural use codes. When a property is approved for an agricultural classification, the PCC is changed to reflect that of the agricultural use (**Figure 1.2**). If the agricultural classification is removed, the PCC will be changed to reflect the use of the property without the classification.

Figure 1.2: Agricultural Use Codes (aka PCC)

Agricultural	
050	Improved agricultural
051	Cropland soil capability Class I
052	Cropland soil capability Class II
053	Cropland soil capability Class III
054	Timberland - site index 90 and above
055	Timberland - site index 80 to 89
056	Timberland - site index 70 to 79
057	Timberland - site index 60 to 69
058	Timberland - site index 50 to 59
059	Timberland not classified by site index to Pines
060	Grazing land soil capability Class I
061	Grazing land soil capability Class II
062	Grazing land soil capability Class III
063	Grazing land soil capability Class IV
064	Grazing land soil capability Class V
065	Grazing land soil capability Class VI
066	Orchard groves, citrus, etc.
067	Poultry, bees, tropical fish, rabbits, etc.
068	Dairies, feed lots
069	Ornamentals, miscellaneous agricultural

Question 2: Does the CAMA system provide for mixed use properties?

Describe several common mixed uses in your jurisdiction and how they are treated in the CAMA system.

Provide printouts of several properties illustrating how they are handled.

Answer: Yes. The Computer Assisted Mass Appraisal (CAMA) system provides for a variety of mixed-use properties. Several common mixed uses in Martin County include office/residential, retail/warehouse/residential, and agriculture/residential. Mixed-use properties are classified using a primary and an alternate Land Use Code (LUC). The CAMA allows for each component to be valued and totaled to a final reconciled value.

Below are common examples of mixed-use properties in Martin County. They have a primary LUC of 712 (DOR Code 012 Mixed use store/office/residential). The first example has a use of office/residential and the second example is retail/warehouse/residential. The *Prev Values* screen in AssessPro 5.0 (AP5) shows the value build up for each use on the property (**Figure 2.1**) and (**Figure 2.2**). The versatility of the CAMA allows for the components to be sketched on the same or separate property cards ([Exhibit 5-2.1](#)) and ([Exhibit 5-2.2](#)).

Martin County Property Appraiser Certificate of Excellence Recertification

Figure 2.1: Office/Residential Value Build-Up

Previous Values											Value Limits	Tax Values	Other Info	Other FL	Exempt FL
Totals															
Date Saved	Eff Dt	Primary LUC	Valuation Option	Just Value	Total Assessed Value	Change Reason	Owner Info	Notes							
12/12/2021		1200 - 1200 Mixed use...	7 - Ms Swift	\$286,010	\$286,010		MCCRAIN M...	2021/LDS 12...							
LUC		Values													
	LUC	Land Appraised	SFYI Appraised	Build Appraised	SP Land Credit	Just Value	Land Assessed	Building Assessed	SFYI Assessed	Total Assessed					
0100 - 0100 Single Family		\$53,440	\$90	\$94,400	\$0	\$147,930	\$53,440	\$94,400	\$90	\$147,930					
1200 - 1200 Mixed use/store/office		\$40,310	\$180	\$97,590	\$0	\$138,080	\$40,310	\$97,590	\$180	\$138,080					

Figure 2.2: Retail/Warehouse/Residential Value Build-Up

Previous Values											Value Limits	Tax Values	Other Info	Other FL	Exempt FL
Totals															
Date Saved	EffDt	Primary LUC	Valuation Option	Just Value	Total Assessed Value	Change Reason	Owner Info	Notes							
12/13/2021		1200 - 1200 Mixed use...	0 - Mkt Adj C...	\$1,060,510	\$1,060,510		9045 SE BR...								
LUC		Values													
	LUC	Land Appraised	SFYI Appraised	Build Appraised	SP Land Credit	Just Value	Land Assessed	Building Assessed	SFYI Assessed	Total Assessed					
0100 - 0100 Single Family		\$0	\$0	\$104,910	\$0	\$104,910	\$0	\$104,910	\$0	\$104,910					
1200 - 1200 Mixed use/store/office		\$227,390	\$1,690	\$453,350	\$0	\$682,430	\$227,390	\$453,350	\$1,690	\$682,430					
4800 - 4800 Warehouse distribution term		\$0	\$0	\$273,170	\$0	\$273,170	\$0	\$273,170	\$0	\$273,170					

Additionally, a common property that has multiple uses are properties with an agricultural classification use and a residential use (**Figure 2.3**) and ([Exhibit 5-2.3](#)). The CAMA allows for individually applying market values, assessed value capping, and application of exemptions on each component (land and improvements) of the property. For example, the residential use could have a homestead property exemption with an assessed value cap of three percent (3%) and the agricultural use has no assessed value cap. Therefore, it is important that the CAMA has broad utility and function.

Figure 2.3: Agricultural/Residential Value Build-Up

Previous Values										Value Limits	Tax Values	Other Info	Other FL	Exempt FL
Totals														
Date Saved	Eff Dt	Primary LUC	Valuation Option	Just Value	Total Assessed Value	Change Reason	Owner Info	Notes						
12/12/2021		6300 - 6300 GrazLD Soi...	0 - Mkt Adj C...	\$549,790	\$366,180		BARBARA H...	2021/LD						
LUC		Values												
LUC		Land Appraised	SFYI Appraised	Build Appraised	SP Land Credit	Just Value	Land Assessed	Building Assessed						
0100 - 0100 Single Family		\$50,000	\$11,710	\$295,780	\$0	\$357,490	\$50,000	\$295,780						
6300 - 6300 GrazLD Soil Cpcty CL III		\$0	\$0	\$7,800	\$0	\$7,800	\$0	\$7,800						
AG-630 - Improved pasture - 9 AUM		\$890	\$0	\$0	\$183,610	\$184,500	\$890	\$0						

Martin County Property Appraiser Certificate of Excellence Recertification

Question 3: Has the jurisdiction developed separate geographic areas and location identifiers for each major property type?

Provide copies of maps showing geographic delineations and identification codes for major property types in the jurisdiction.

Answer: Yes. The jurisdiction developed separate geographic areas and location identifiers for each major property type. Similar to many counties in Florida, Martin County has a unique range of market areas that reside within it. This is due to the geographic characteristics going from coastal to interior and urban to rural areas. Martin County is divided into eight (8) market areas for residential property types (**Figure 3.1**) and six (6) market areas for commercial property types (**Figure 3.2**). These market areas are further broken out into over seven hundred (700) neighborhoods that include properties that are similar by geography, market, and use.

Figure 3.1: Residential Market Areas

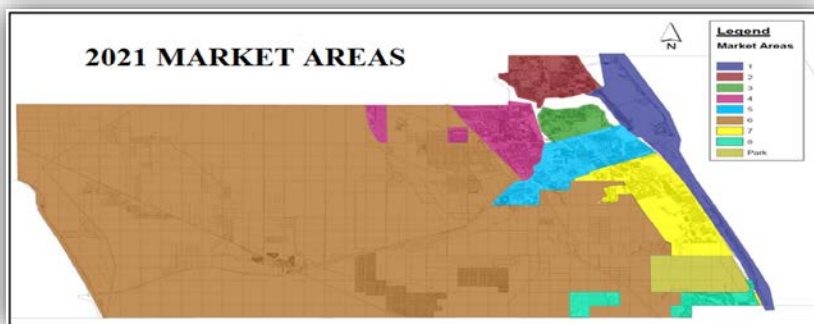


Figure 3.2: Commercial Market Areas



Martin County Property Appraiser Certificate of Excellence Recertification

The neighborhoods are categorized by length of numbers and the first digit. The length of the number designates how the property is categorized. All five (5) digit neighborhoods include properties that fall under agricultural, commercial, industrial, institutional, and governmental uses. All three (3), four (4), and six (6) digit neighborhoods include properties that are residential uses. The first digit of each neighborhood designates the market area that it is located in. For example, neighborhood 418013 *Berry Estates* is in market area number four (4) and the length is six (6) digits long which indicates residential type properties (**Figure 3.3**).

Figure 3.3: Neighborhood Number Breakdown

Year	Neighborhood	Short Description
2020	418013	Berry Estates
2020	418012	Berry Grove
2020	549060	Bl Steinberg, Blakely Minor...
2020	224040	Blair, Evintide-Howard -Dry
2021	265000	Blue Heron Co-op
		Pines, Mantee
		t Ranch
		exington
		deral
2021	677000	Bridge Road
2020	704000	Bridge, Federal

Question 4: Do appraisers determine geographic areas used for valuation purposes?

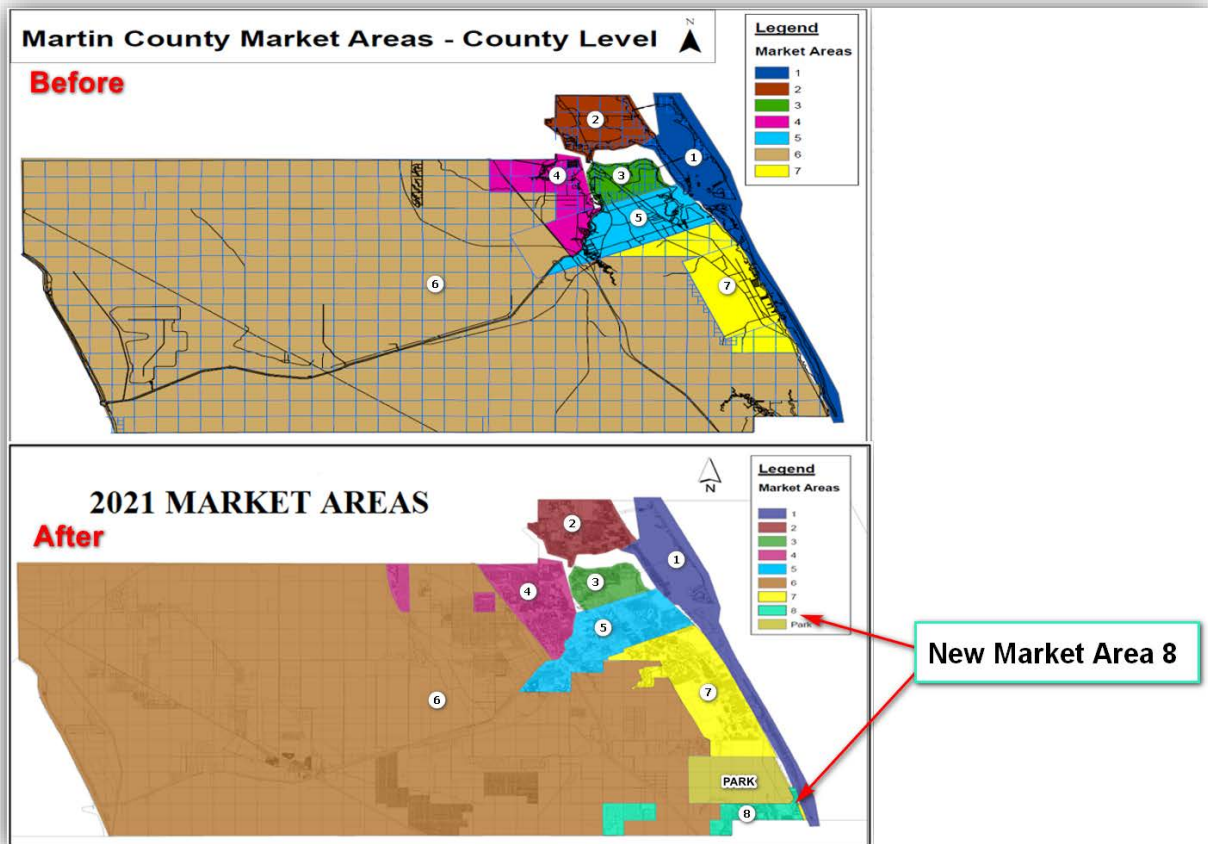
Describe how geographic boundaries used for valuation purposes are determined. Provide an example of a map showing the overlay of political boundaries or school districts, subdivisions, and residential neighborhood boundaries.

Answer: Yes. Appraisers determine geographic areas used for valuation purposes by continually analyzing the market. Appraisers then determine if changes need to be made to geographic areas or stratifications whether it is a change to the market area, neighborhood, or a custom subgrouping using features available in AssessPro 5.0 (AP5). One example of a change implemented by appraisers was on residential market areas. The Property Appraiser's office (PAO) historically had seven (7) residential market areas. After an analysis was completed, a change to Market Area six (6) was recommended to separate Hobe Sound south to Tequesta (the most southern point in Martin County) into what is now known as Market Area eight (8). At the same time, Market Area four (4) was changed to include new subdivisions that are more characteristic of properties within the urban service area.

Martin County Property Appraiser Certificate of Excellence Recertification

Figure 4.1 shows the market areas before and after the changes. This demonstrates how the creation of Market Area eight (8) better represents the properties that are in the southern-most part of the county.

Figure 4.1: Market Areas Before and After



Question 5: Are geographic areas sufficiently large to afford adequate market data for analysis?

Provide a report showing the number of properties in each market area and neighborhood and, desirably, the number of sales used in valuation analyses in the most recent reappraisal.

Explain why some residential areas may have seemingly low property counts (for example, less than several hundred in a market area or less than 100 in a neighborhood) or atypically high counts.

Answer: Yes. The Property Appraiser's office (PAO) groups properties into sufficiently large geographic areas (market areas) to afford adequate market data for analysis.

Martin County Property Appraiser Certificate of Excellence Recertification

There are six (6) commercial market areas that include more than 20,000 accounts and eight (8) residential market areas that include more than 75,000 accounts. **Figure 5.1** shows the market area breakdown including parcel counts, sales, and neighborhoods for commercial and residential. Market area and neighborhood number drives the locational adjustments for commercial and residential properties.

Figure 5.1: Commercial and Residential Market Area Breakdown

Commercial/Agriculture/Misc			
Market Area	Parcel Count	2020 Sale Count	
C01 - Commercial Market Area 1	1,084	50	
C02 - Commercial Market Area 2	787	14	
C03 - Commercial Market Area 3	2,950	59	
C04 - Commercial Market Area 4	1,312	17	
C05 - Commercial Market Area 5	1,498	18	
C06 - Commercial Market Area 6	13,007	201	
Total	20,638	359	

Residential			
Market Area	Parcel Count	Neighborhood Count	2020 Sale Count
01 - MARKET AREA 1	11,227	156	685
02 - MARKET AREA 2	10,378	90	646
03 - MARKET AREA 3	9,548	126	621
04 - MARKET AREA 4	10,095	86	784
05 - MARKET AREA 5	12,514	97	800
06 - MARKET AREA 6	2,965	42	83
07 - MARKET AREA 7	14,506	107	829
08 - MARKET AREA 8	3,776	44	270
Total	75,009	701	4,718

Residential properties in Martin County are grouped into eight (8) market areas that include more than 75,000 properties. The market areas are further grouped into over 700 neighborhoods that allow for a more detail analysis of specific markets. Neighborhoods that include less than one hundred 100 properties is attributed to a unique market or property characteristic. The AssessPro 5.0 (AP5) Computer Assisted Mass Appraisal (CAMA) system allows appraisers to combine these smaller neighborhoods and apply adjustments while they are part of a larger geographic neighborhood. This provides a larger sale count for analysis of general market conditions.

Martin County Property Appraiser Certificate of Excellence Recertification

Question 6: Does the jurisdiction validate the assignment of property use codes and geographic identifiers?

Describe quality control procedures utilized in the maintenance of property use codes and geographic identifiers.

Refer to the reports produced in response to questions 1 and 5 above and explain any blank or invalid categories.

Answer: Yes. The Property Appraiser's office (PAO) takes a multistep approach to validate and perform quality control measures in the maintenance of Property Class Codes (PCCs) and geographic identifiers (market areas, neighborhoods). Throughout the valuation and tax roll cycle, the verification of PCCs and geographic identifiers happens at different times along the cycle.

The first check happens when the appraisers run quality control queries in the Computer Assisted Mass Appraisal (CAMA) system to identify a missing or incorrect PCC or identifier. These inconsistencies are flagged, reviewed, and corrected. Appraisers utilize ArcMap (a GIS mapping software) to display specific market areas and neighborhoods. If missing properties or inconsistent PCCs are found, they are reviewed and corrected as needed. The appraiser runs a final query of the neighborhood or PCC group to validate the accuracy of the data within the market area or neighborhood. This includes property use codes and geographic identifiers.

The PAO utilizes GIS software and processes to quality control various tax roll related geographic identifiers. An example is the use of topology in ArcMap to look for missing parcels (orphan parcels) in taxing districts and Community Redevelopment Areas (CRA). **Figure 6.1** shows an example of a missing parcel found during a topology quality control review.

Figure 6.1: Topology Quality Control - Missing Parcel Review



Martin County Property Appraiser Certificate of Excellence Recertification

Chapter 5: List of Exhibits and Links



[Exhibit 5-1.1](#)

FDOR Land Use Codes



[Exhibit 5-2.1](#)

Mixed Use OfficeRes PRCD



[Exhibit 5-2.2](#)

Mixed Use RetailWarehouseRes PRCD



[Exhibit 5-2.3](#)

Mixed Use AgRes PRCD

Martin County Property Appraiser Certificate of Excellence Recertification

Chapter 13: Communications and Taxpayer Assistance

Question 1: Does the jurisdiction have an active public information and assistance program?

Briefly describe the jurisdiction's public information and assistance program, including its practices and activities in the following areas:

- Research, action planning, and evaluation
- Training backed up by documented procedures
- Policies regarding data access (including confidentiality policies)
- Data and service pricing policies

Attach copies of policy and practice memoranda, and manuals.

Answer: Yes. The jurisdiction has an active public information and assistance program. The active public relations program begins with the creation and launch of an annual Master Editorial Calendar ([Exhibit 13-1.1](#)). This Master Editorial Calendar drives the content which is posted daily on the Property Appraiser's office (PAO) social media platforms to constituents, residents, businesses, property professionals, government officials, and the media. Content examples include press releases, proposed and passed constitutional amendments, pre- and post-speaking engagements, and important dates and holidays ([Exhibit 13-1.2](#)).

In addition to PAO social media platforms, the office also utilizes the website to load timely and important news (**Figure 1.1**).

Figure 1.1: News & Announcements



Martin County Property Appraiser Certificate of Excellence Recertification

The office also implements a Department Editorial Calendar ([Exhibit 13-1.3](#)) which is incorporated into the Master Editorial Calendar. Directors and/or managers propose content for monthly educational videos. These videos are produced with the Martin County's media production department and an animation program called Video Scribe. The videos highlight a PAO department or function, as well as points of interest content ([Exhibit video 13-1.4](#)). The monthly educational videos are scheduled through June 1, 2022, whereby new content for the website, social media, and videos will be researched, scheduled, and executed.

In addition to the videos, each PAO director and/or manager is responsible for creating weekly informational facts that support the monthly video. These facts are incorporated into the Master Editorial Calendar and become part of the PAO's *Fun Fact Friday* social media campaign (**Figure 1.2**).

Figure 1.2: Fun Fact Friday



The PAO uses a program called Canva to pre-schedule posts and load onto social media platforms on a daily basis. Social media accounts were strategically opened with Facebook, Instagram, LinkedIn, and YouTube to capture a wide digital audience (**Figure 1.3**). The opening of future social media accounts may be considered as trends warrant.

Martin County Property Appraiser Certificate of Excellence Recertification

Figure 1.3: Social Media Accounts



<https://www.facebook.com/MartinCountyPropertyAppraiser/>



<https://www.instagram.com/mcpropertyappraiseroffice/>



<https://www.linkedin.com/company/martin-county-property-appraiser-office/>



<https://www.youtube.com/channel/UCbwvumNlj7X909ZxDwuYDHg>

Six (6) different animations are available when posting to social media platforms (**Figure 1.4**). The purpose of using animations is to hold the attention of digital followers, while capturing a new audience base. The animations highlight upcoming speaking engagements, informational facts, where articles can be found, and the resources available to constituents, residents, businesses, property professionals, government officials, and the media (**Figure 1.5**).

Figure 1.4: Social Media Animations



[Balloons](#)



[Car](#)



[Billboard](#)



[Kayak](#)



[Newspaper](#)



[Jet Ski](#)

Martin County Property Appraiser Certificate of Excellence Recertification

Figure 1.5: Facebook Post Using Car Animation



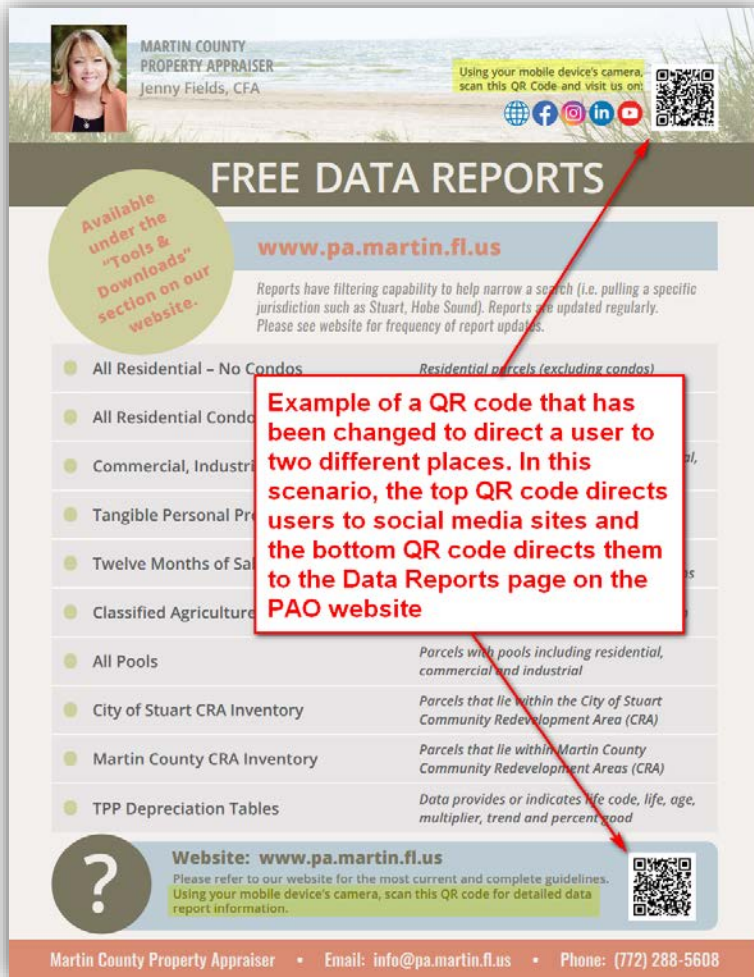
The PAO employs dynamic Quick Response (QR) Codes using a program called Beaconstac. Dynamic QR Codes allow the PAO to change content at any time and track response. QR Codes are scanned by a mobile device's camera to direct a user to social media sites or to specific website content. The QR Codes are found on business cards (Figure 1.6) and printable handouts (Figure 1.7).

Figure 1.6: QR Codes on Business Cards



Martin County Property Appraiser Certificate of Excellence Recertification

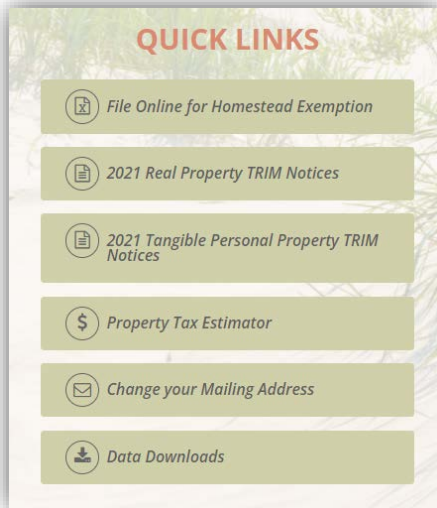
Figure 1.7: QR Codes on Printable Handouts



The PAO's active public information program is researched and evaluated through a variety of ways. For social media, the office uses tools provided on the dashboards of the four (4) social media platforms. The office measures daily increase in followers, demographics, time of day they are following, and what informational posts have the most engagement. When using QR Codes, the Beaconstac program provides a dashboard highlighting the various QR Codes' performance, number of scans, and popularity. For the website, the office uses Google Analytics to research and evaluate number of page views, duration of time when viewing, most popular sections, and audience location. The analytics guide decisions on what topics to include in the *Quick Links* section of the website (**Figure 1.8**).



Martin County Property Appraiser Certificate of Excellence Recertification

Figure 1.8: Quick Links Section



Further research, action planning, and evaluation is performed through customer comment cards (**Figure 1.9**). The public is encouraged to provide feedback regarding their experience when visiting the office. The cards titled “*Are you happy with the service you received today?*” provides a snapshot on how office professionals are performing in customer service and visitor satisfaction. Once submitted, the Property Appraiser sends a follow-up letter to the customer thanking them for their time, comments, and any actions that will take place ([Exhibit 13-1.5](#)).

Figure 1.9: Customer Comment Card

Are you happy with the service you received today?	
<input type="checkbox"/> YES	<input type="checkbox"/> NO
DATE: _____ NAME of person who assisted you: _____	
<i>The Property Appraiser's office is here to serve you and to deliver a high level of professionalism and courtesy. In an effort to continually improve your experience, I invite you to tell us how we can better meet your needs.</i> 	
Comments or suggestions: _____ _____ _____	
Your name and address (optional): _____ _____ _____	
 Jenny Fields, CFA Martin County Property Appraiser 3473 SE Willoughby Blvd., Ste. 101 Stuart, FL 34994 (772) 288-5608 Website: pa.martin.fl.us Email: info@pa.martin.fl.us	

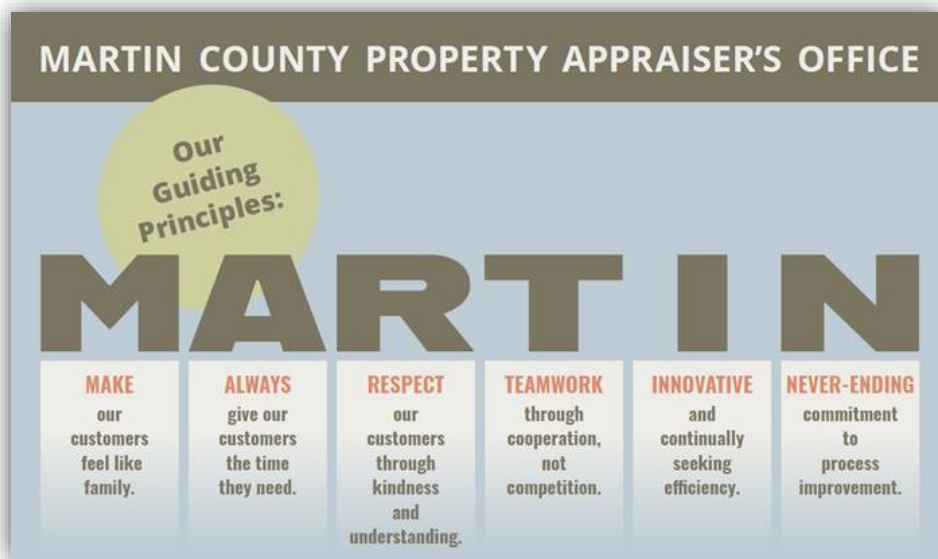


Martin County Property Appraiser Certificate of Excellence Recertification

Utilizing QR Codes and customer comment cards enables the office to be fluid, efficient, effective, and responsive in scaling content to meet the needs of the public. Feedback from the public is vital and used to enhance customer service within the office.

The PAO provides extensive training to its office professionals using several training sessions and manuals. A manual is provided when training a new professional how to answer the switchboard and direct phone calls to the appropriate department or county office ([Exhibit 13-1.6](#)). Customer service and responsiveness is emphasized as the top priority. In fact, the PAO's *Mission, Vision, and Guiding Principles* reinforce that office professionals conduct themselves in a courteous, professional, and respectful manner at all times (**Figure 1.10**) and ([Exhibit 13-1.7](#)).

Figure 1.10: Guiding Principles



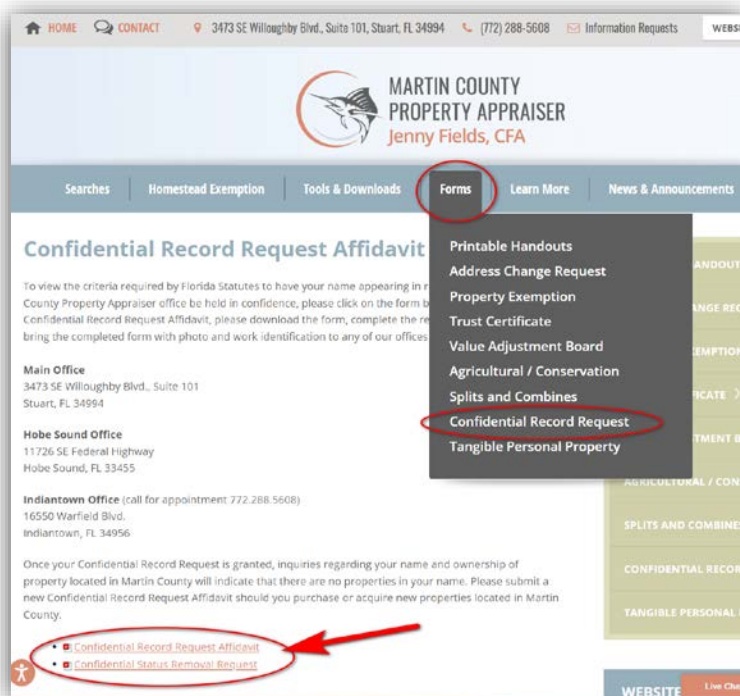
The PAO utilizes detailed training manuals to educate office professionals on topics such as homestead, other exemptions, the Save Our Homes benefit, portability, and ownership tenancy ([Exhibit 13-1.8](#)).

PAO professionals are also trained on helping constituents conduct real property and sales searches on the website. This team of demonstrators provide expert assistance on how to navigate the website when communicating over the phone, in the office, on the *Live Chat*, or at off-site locations ([Exhibit 13-1.9](#)).

Martin County Property Appraiser Certificate of Excellence Recertification

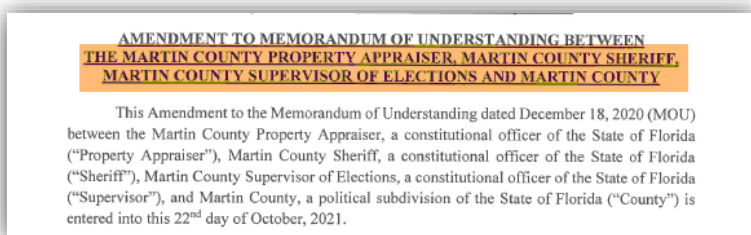
Florida statutes (119.071; 741.465) govern confidential information requiring the PAO to withhold certain information from public view. The form is available on the website to request or remove confidential status (**Figure 1.11**).

Figure 1.11: Confidential Record Request



A Memorandum of Understanding (MOU) has been established between the PAO, Martin County Board of County Commissioners, Martin County Sheriff's Office, and Martin County Supervisor of Election. This MOU simplifies the customers confidential filing process by allowing them to file with a single agency which will disperse the form to all participating entities (**Figure 1.12**).

Figure 1.12: MOU



The PAO does not charge for standard data which is conveniently available for download on the website. This free spatial and tabular data is available for all records in the PAO's CAMA system and GIS. The free data includes standard reports, tax roll/CAMA database exports, GIS data, mailing labels, and map downloads.

Martin County Property Appraiser Certificate of Excellence Recertification

Question 2: Does the jurisdiction employ appropriate communications channels in addressing its constituents' concerns and needs?

Briefly describe how the jurisdiction uses media. List media appearances, speaking engagements, and meetings organized by the office. Attach copies of the media products that are used.

Answer: Yes. The jurisdiction employs appropriate communications channels in addressing its constituents' concerns and needs. The Property Appraiser's office (PAO) Community Outreach Department sends press releases or pitches story ideas to twenty (20) print, digital, radio, and television partners in Martin and Palm Beach counties ([Exhibit 13-2.1](#)).

In addition, the PAO is a member of five (5) Chambers of Commerce in Martin County: Stuart/Martin County Chamber, Hobe Sound Chamber, Jensen Beach Chamber, Palm City Chamber, and the Indiantown Chamber. Because of the established relationship with these chambers, the office uses their email blast systems to also release important news and information to their members.

The Property Appraiser and Chief Deputy conduct news media interviews with the TCPalm newspaper, WPBF NewsChannel 25, WPTV NewsChannel 5, and WSTU 1450 AM Radio ([Exhibit video 13-2.2](#)). Other speaking engagements are conducted on a regular basis to civic organizations, professional associations, chambers, realtor associations, homeowner associations, title companies, attorneys, and non-profit organizations. Because these presentations highlight various topics, multiple office professionals participate alongside the Property Appraiser and Chief Deputy (**Figure 2.1**) and ([Exhibit 13-2.3](#)).

Figure 2.1: Martin County Realtors of the Treasure Coast Photo



Martin County Property Appraiser Certificate of Excellence Recertification

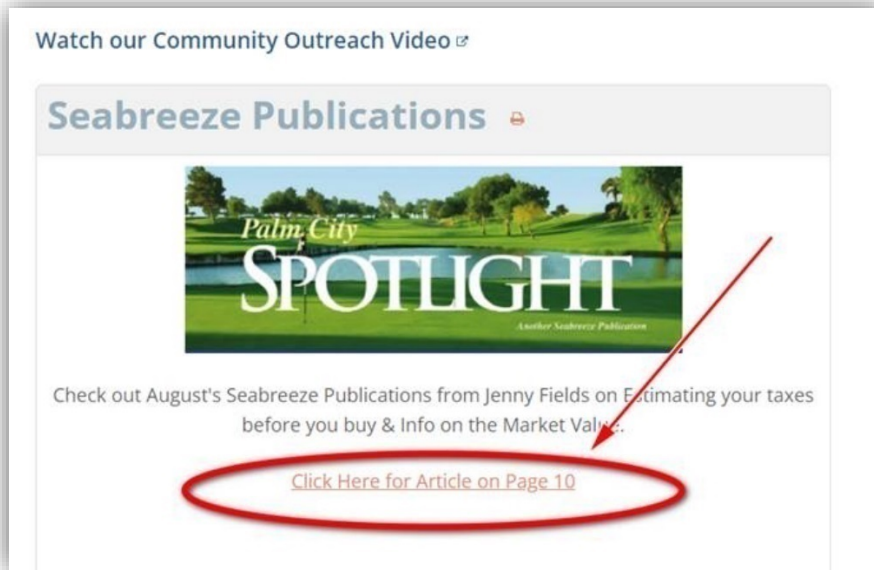
The PAO has an extensive and fluid Community Outreach Calendar (**Figure 2.2**) which highlights upcoming speaking engagements, videos, important dates, publications, and mailings. Each of these calendar events contain links to articles, PowerPoint presentations, and videos (**Figure 2.3**).

Figure 2.2: Community Outreach Calendar



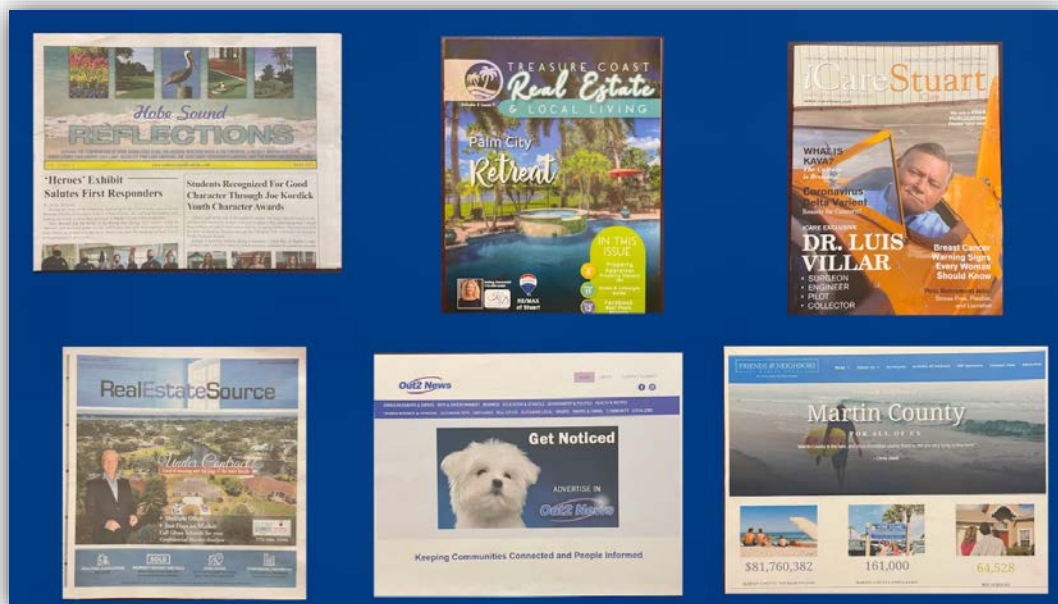
Martin County Property Appraiser Certificate of Excellence Recertification

Figure 2.3: Calendar Event Link Example



The PAO provides monthly editorial content to four (4) print publications (iCares, Seabreeze, TCPalm Real Estate Source, and Treasure Coast Real Estate & Living Local) and two (2) digital publications (Out2 News and Friends and Neighbors). The ability to inform and educate on these external platforms allows a wider audience to be reached (**Figure 2.4**) and (**Figure 2.5**).

Figure 2.4: Print and Digital Publications



Martin County Property Appraiser Certificate of Excellence Recertification

Figure 2.5: Sample Article Published in TCPalm



As part of the ongoing community outreach effort, office professionals donate or volunteer for non-profit organizations. Martin County is home to a variety of non-profit 501(c)(3) organizations including United Way of Martin County, the Treasure Coast Humane Society, Helping People Succeed, Elev8Hope, The American Cancer Society, and Nala's New Life Rescue (**Figure 2.6**) and (**Figure 2.7**).

Figure 2.6: Humane Society of the Treasure Coast Volunteer Day



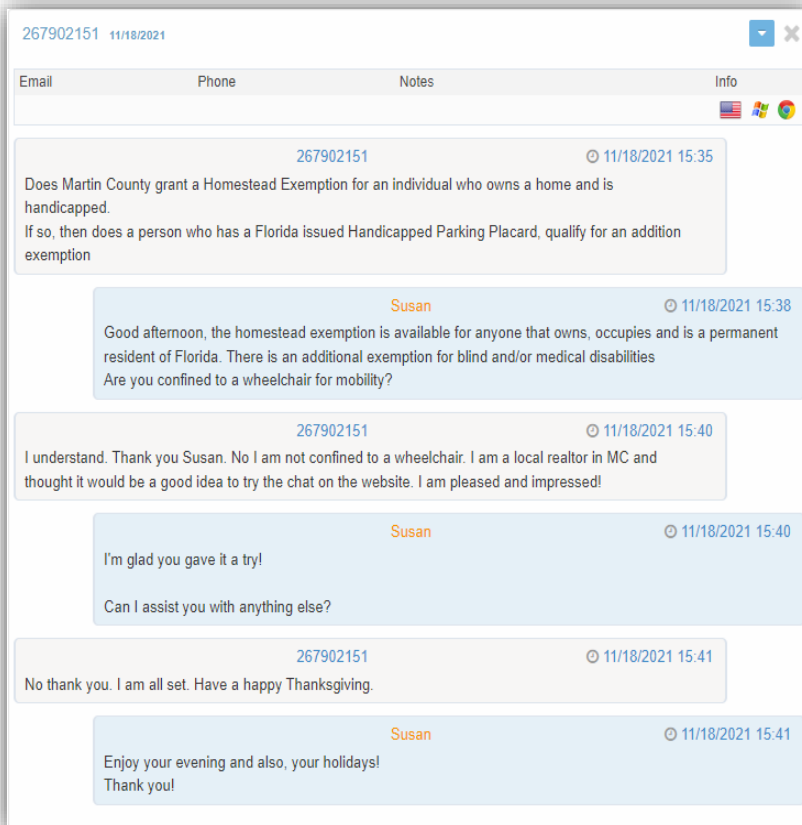
Martin County Property Appraiser Certificate of Excellence Recertification

Figure 2.7: United Way of Martin County School Supply Drive



PAO professionals address constituents' concerns by speaking with them on the telephone, in-office, or through a *Live Chat* program available on the website (**Figure 2.8**).

Figure 2.8: Live Chat



Martin County Property Appraiser Certificate of Excellence Recertification

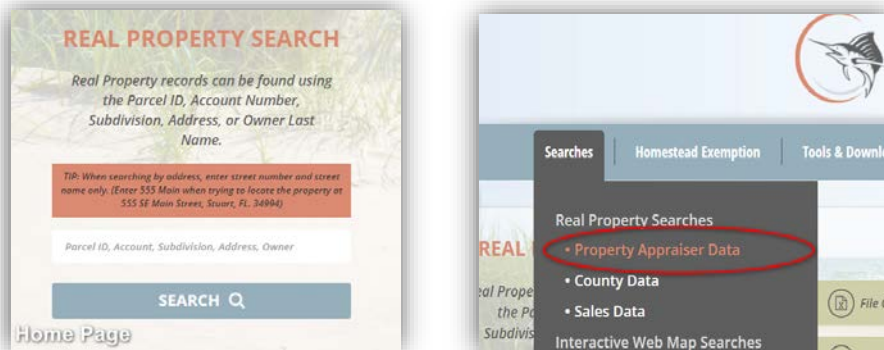
Question 3: Can property records be accessed online by parcel identifier, situs address, owner, and geographically?

Describe how the public can access property-specific information online.

Provide public screen shots and reports that show information retrieval and display by methods created for the general public.

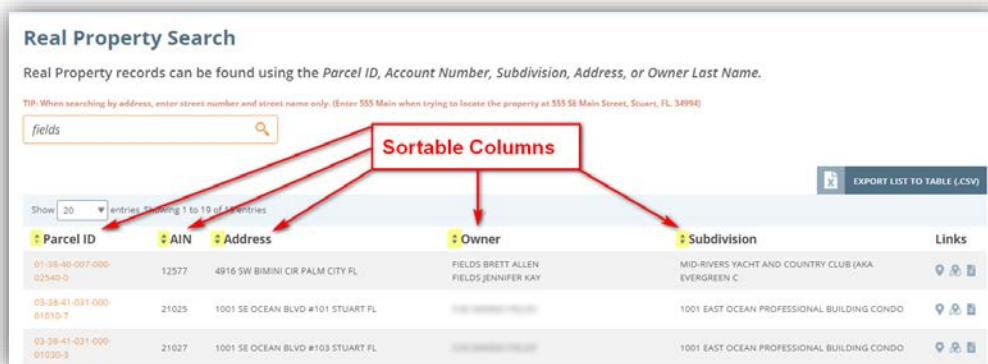
Answer: Yes. Property records can be accessed online by parcel identifier, situs address, owner, and geographically. The PAO website offers a variety of ways to access information including real property search, sale search, and an interactive map search. The most common is the real property search which the public can access directly from the home page or by selecting *Property Appraiser Data* under *Searches* of the website header (**Figure 3.1**). The real property search allows users to look up properties by owner, address, parcel ID number, account number, or subdivision name.

Figure 3.1: Real Property Search



Search results can be sorted by parcel ID, account number, street address, owner, or subdivision (**Figure 3.2**).

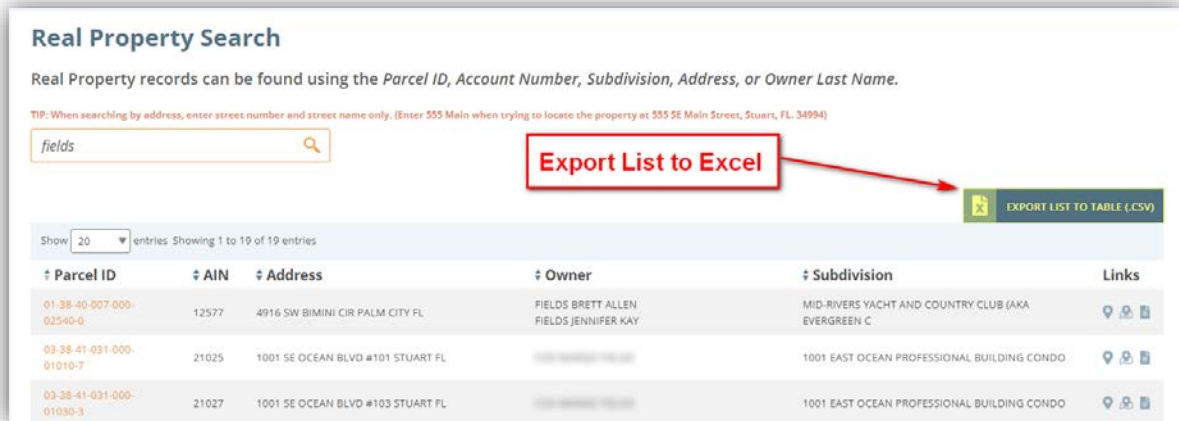
Figure 3.2: Sortable Columns



Martin County Property Appraiser Certificate of Excellence Recertification

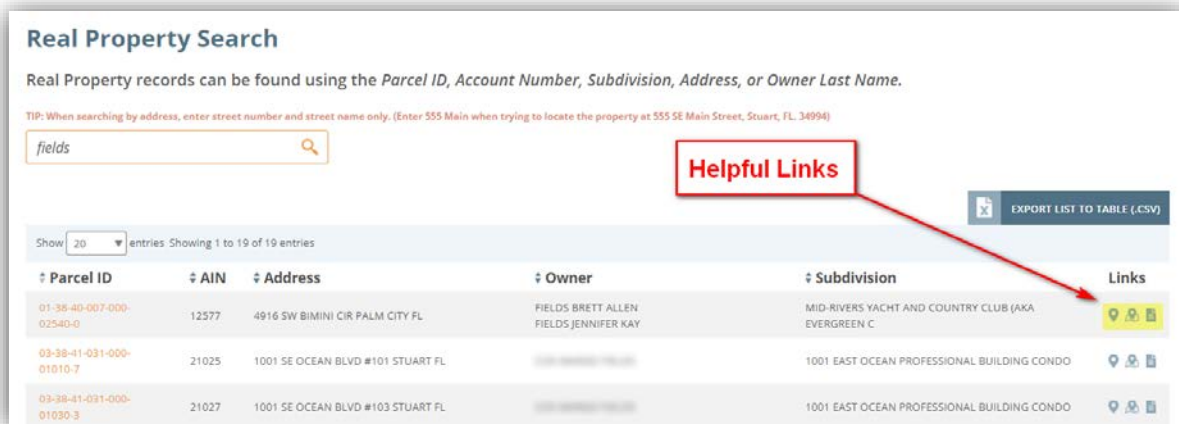
Any search results page can easily be downloaded into Microsoft Excel by clicking *Export List to Table* (**Figure 3.3**). The downloaded report contains valuable information such as sale data, value information, mailing addresses, and acreage.

Figure 3.3: Export List to Excel



The icons listed on the right side of the results page will quickly take a user to the interactive map, sales map (shows three years of sales around subject property), and the property's Notice of Proposed Property Tax (TRIM) Notice (**Figure 3.4**) and [\(Exhibit 13-3.1\)](#).

Figure 3.4: Helpful Links to MC Maps, MC Sales Map, and TRIM Notice

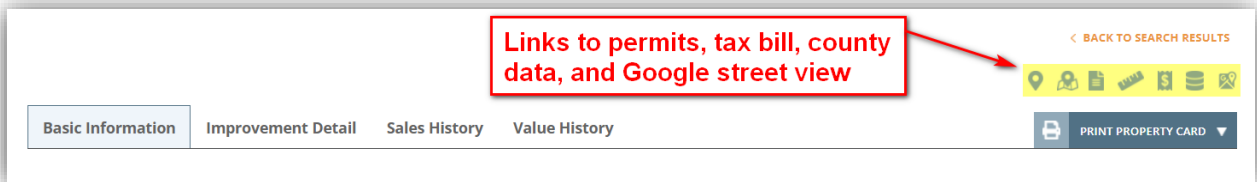


When a parcel is selected from the results list, the website navigates the user to the *Basic Information* tab. Here, they will see parcel information such as owner name, addresses, legal description, acres, property use codes, the most recent certified value, and the most recent sale ([Exhibit 13-3.2](#)).

Martin County Property Appraiser Certificate of Excellence Recertification

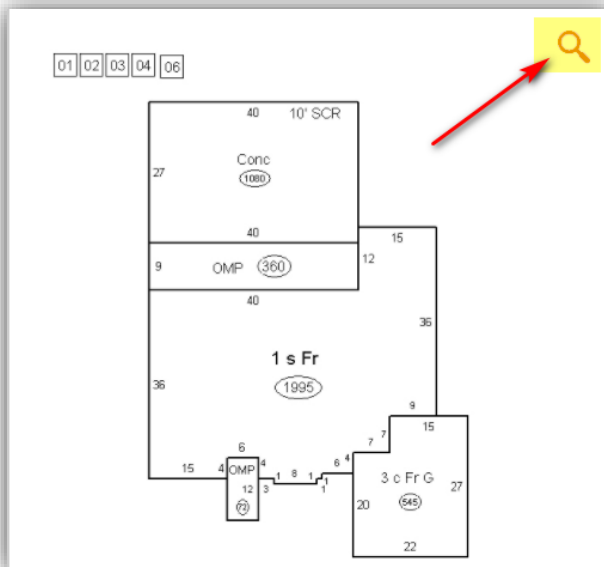
At the top of the page, there are more icons that link to other government websites or resources available (**Figure 3.5**). The first is the permit icon which will navigate the user to the local building department's website that displays permits issued on the specific parcel (**Exhibit 13-3.3**). The second icon directs the user to the Martin County Tax Collector website to view tax bills (**Exhibit 13-3.4**). The third icon links to an interactive county report where data can be viewed such as zoning, land use, trash days, school district, commissioners, flood zones, and much more (**Exhibit 13-3.5**). The last icon is a link to view the property on Google Street View.

Figure 3.5: Helpful Links to Permits, Tax Bill, County Data, and Google Street View



The second tab displays the *Improvement Detail* for all buildings on the property. This information includes total finished area, story height, building type, year built, bedrooms/baths, exterior wall, exterior cover, roof cover, all sketched areas, and yard items (**Exhibit 13-3.6**). Users can click the sketch to view it in a larger window (**Figure 3.6**).

Figure 3.6: Enlarged Sketch



The third tab is the *Sales History* tab and displays information such as sale date, sale price, grantor (seller), deed type, document number, and book/page. The book/page hyperlink will navigate the user to the actual recorded document on the Martin County Clerk of the Circuit Court website (**Figure 3.7**).

Martin County Property Appraiser Certificate of Excellence Recertification

Figure 3.7: Sales History Tab

Basic Information

Improvement Detail

Sales History

Value History

PIN

01-38-40-007-000-02540-0

AIN

12577

Situs Address

4916 SW BIMINI CIR PALM CITY FL

Website Updated

12/6/21

Hyperlink to view recorded document

Sale Date	Sale Price	Grantor (Seller)	Deed Type	Doc Num	Book & Page
12/4/20	\$ 475,000	DAVID MICHAEL T & LORRAINE M	Wd Full Covenant and Warranty Deed	2854515	3179.0807
5/19/09	\$ 230,000	CONSTRUCTION JAMES L & J	Deed in Trust	2148507	2392.0464
10/21/96	\$ 0	CONSTRUCTION JAMES L & J	Special Warranty Deed		1204.2079
10/20/95	\$ 0	CONSTRUCTION JAMES L & J	Quit Claim Deed		1145.0506
10/10/88	\$ 163,500	SELLER - see file for name	Special Warranty Deed		0783.2534
5/1/85	\$ 32,000	SELLER - see file for name	Special Warranty Deed		0638.1187
1/1/01	\$ 2,615,000	SELLER - see file for name	02		0547.1841
1/1/01	\$ 2,000,000	SELLER - see file for name	Special Warranty Deed		0611.1509

This section is not intended to be a chain of title. Sales do not generally appear until approximately 1 to 3 weeks after the closing date. If a recent sale does not show up in this list, please allow more time for the sale record to be processed.

The fourth tab displays the *Value History* information. It includes a ten (10) year history of final certified values consisting of tax year, land value, improvement value, total market value, value not taxed, assessed value, county exemptions, and county taxable value (Figure 3.8).


Figure 3.8: Value History Tab

Basic Information

Improvement Detail

Sales History

Value History

 PRINT PROPERTY CARD

PIN

C1-38-40-007-000-02540-0

AIN

12577

Situs Address

4916 SW BIMINI CIR PALM CITY FL

Website Updated

12/6/21

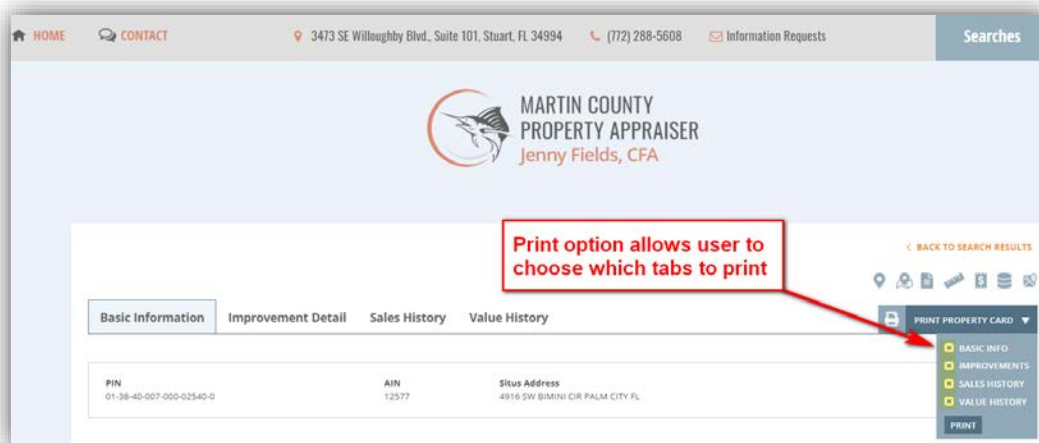
Year	Land Value	Improvement Value	Market Value	Value Not Taxed	Assessed Value	County Exemptions	County Taxable Value
2021	\$ 170,000	\$ 222,220	\$ 392,220	\$ 45,916	\$ 346,304	\$ 50,000	\$ 296,304
2020	\$ 150,000	\$ 142,600	\$ 292,600	\$ 0	\$ 292,600	\$ 0	\$ 292,600
2019	\$ 150,000	\$ 146,670	\$ 296,670	\$ 4,911	\$ 291,759	\$ 0	\$ 291,759
2018	\$ 150,000	\$ 135,480	\$ 285,480	\$ 20,245	\$ 265,235	\$ 0	\$ 265,235
2017	\$ 155,000	\$ 122,930	\$ 277,930	\$ 36,808	\$ 241,122	\$ 0	\$ 241,122
2016	\$ 135,000	\$ 125,630	\$ 260,630	\$ 41,428	\$ 219,202	\$ 0	\$ 219,202
2015	\$ 110,000	\$ 118,180	\$ 228,180	\$ 28,905	\$ 199,275	\$ 0	\$ 199,275
2014	\$ 110,000	\$ 108,320	\$ 218,320	\$ 37,161	\$ 181,159	\$ 0	\$ 181,159
2013	\$ 55,000	\$ 109,690	\$ 164,690	\$ 0	\$ 164,690	\$ 0	\$ 164,690
2012	\$ 74,000	\$ 119,680	\$ 193,680	\$ 0	\$ 193,680	\$ 0	\$ 193,680
2011	\$ 74,900	\$ 129,490	\$ 204,390	\$ 0	\$ 204,390	\$ 0	\$ 204,390

WARNING: Significant tax increases often occur when sold. The Taxable Value and Taxes, noted above, may reflect exemptions, classifications and value limitations that will be removed at the time of sale. Homestead exemptions, agricultural classifications, and assessed value limitations are NOT transferable to the new owner. Following a sale, a property's assessed value is reset to the market value & the new owner must reapply for homestead exemption & agricultural classification.

Martin County Property Appraiser Certificate of Excellence Recertification

A print option is available for information displayed on all four (4) tabs. Users can click the *Print Property Card* button and choose to print one (1) or all four (4) tabs (**Figure 3.9**).

Figure 3.9: Print Property Card



Question 4: Does the jurisdiction have informational materials available for the public?

Provide examples of the kinds of information made available to the public, including such matters as:

- How to reach the jurisdiction—telephone numbers, address, contacts (including e-mail)
- How properties are assessed—ideally a USPAP-compliant mass appraisal report containing descriptions of how different types of properties are appraised (the specific methods and procedures used, not general descriptions of the three approaches to value) backed by data on price trends, etc.
- How frequently properties are reappraised.
- How to apply for an exemption or other relief measure.
- How to appeal an assessment.
- Important dates.

Provide the jurisdiction's web address, site map, and briefly describe the main features of the site. Attach copies of, or links to, available documents.

Answer: Yes. The jurisdiction has informational materials available for the public. The website features printable handouts, monthly educational videos, and a *Learn More* section.

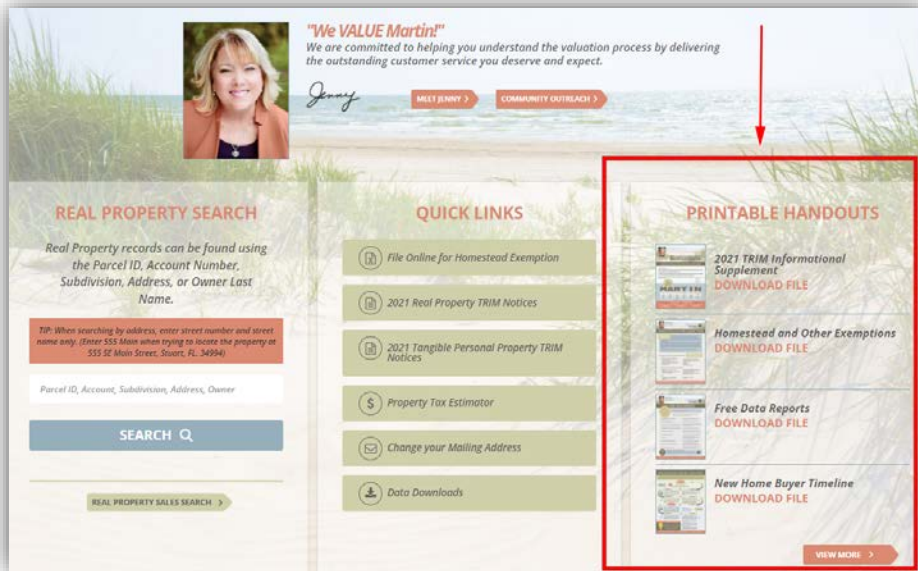
Martin County Property Appraiser Certificate of Excellence Recertification

Printable handouts include:

- Informational TRIM supplement
- Homestead and Other Exemptions
- Tangible Personal Property
- Agricultural Classification
- Free Data Reports
- New Home Buyer Timeline
- Save Our Homes Benefit
- Portability
- Notice of Proposed Property Tax (TRIM)
- Can I Rent My Homestead Property?

The printable handouts are available in all office locations, included in mailings, and distributed at speaking engagements. The PAO also makes these handouts available to title companies and realtors in Martin County. For convenience, they are featured on the website home page (**Figure 4.1**) and [\(Exhibit link 13-4.1\)](#).

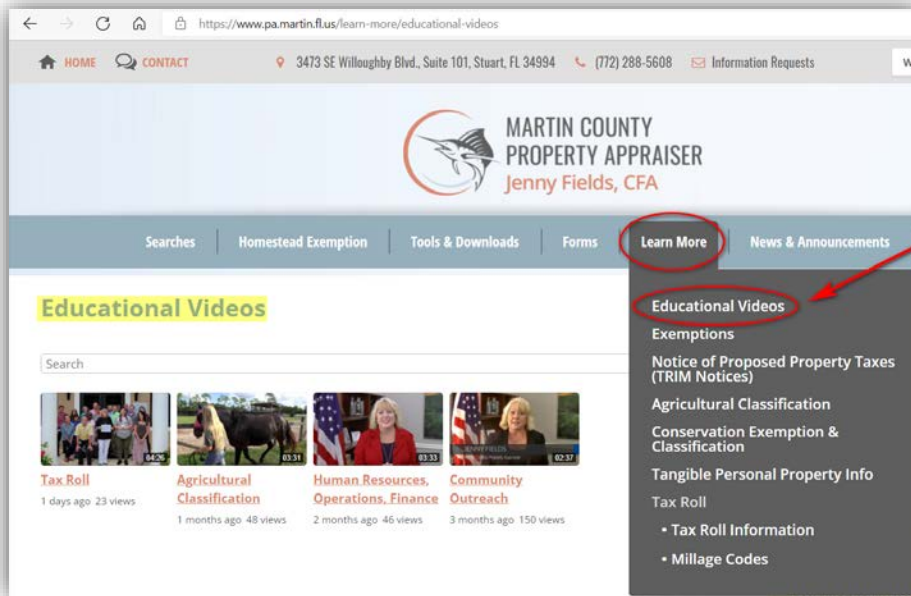
Figure 4.1: Printable Handouts



Educational YouTube videos are produced on a monthly basis and can be found on the website home page, as well as under the *Learn More* section (**Figure 4.2**) and [\(Exhibit link 13-4.2\)](#).

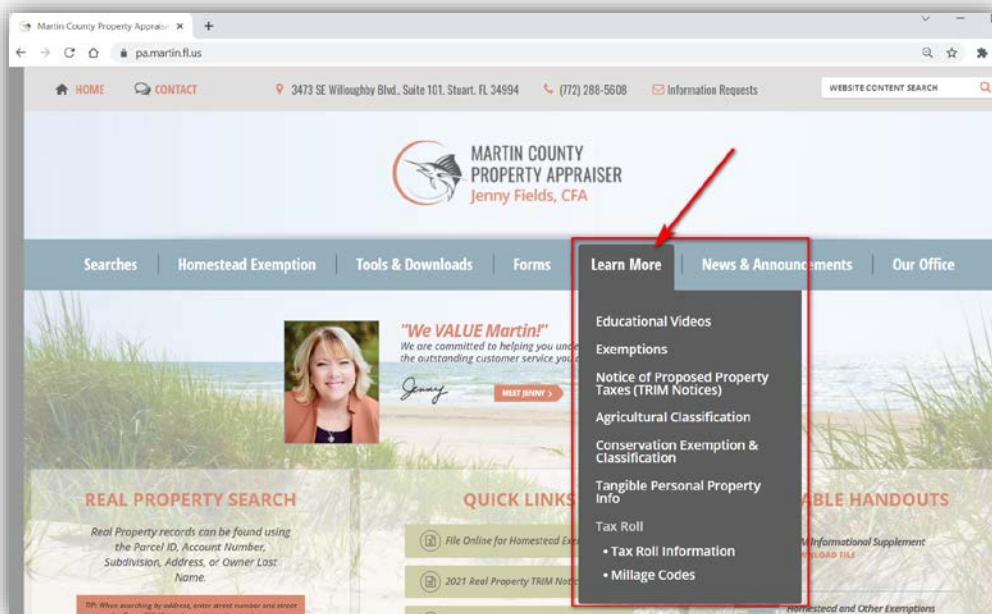
Martin County Property Appraiser Certificate of Excellence Recertification

Figure 4.2: Educational Videos



The *Learn More* section includes information on property exemptions, TRIM notices, agricultural classification, tangible personal property, and tax roll information (**Figure 4.3**) and ([Exhibit link 13-4.3](#)).

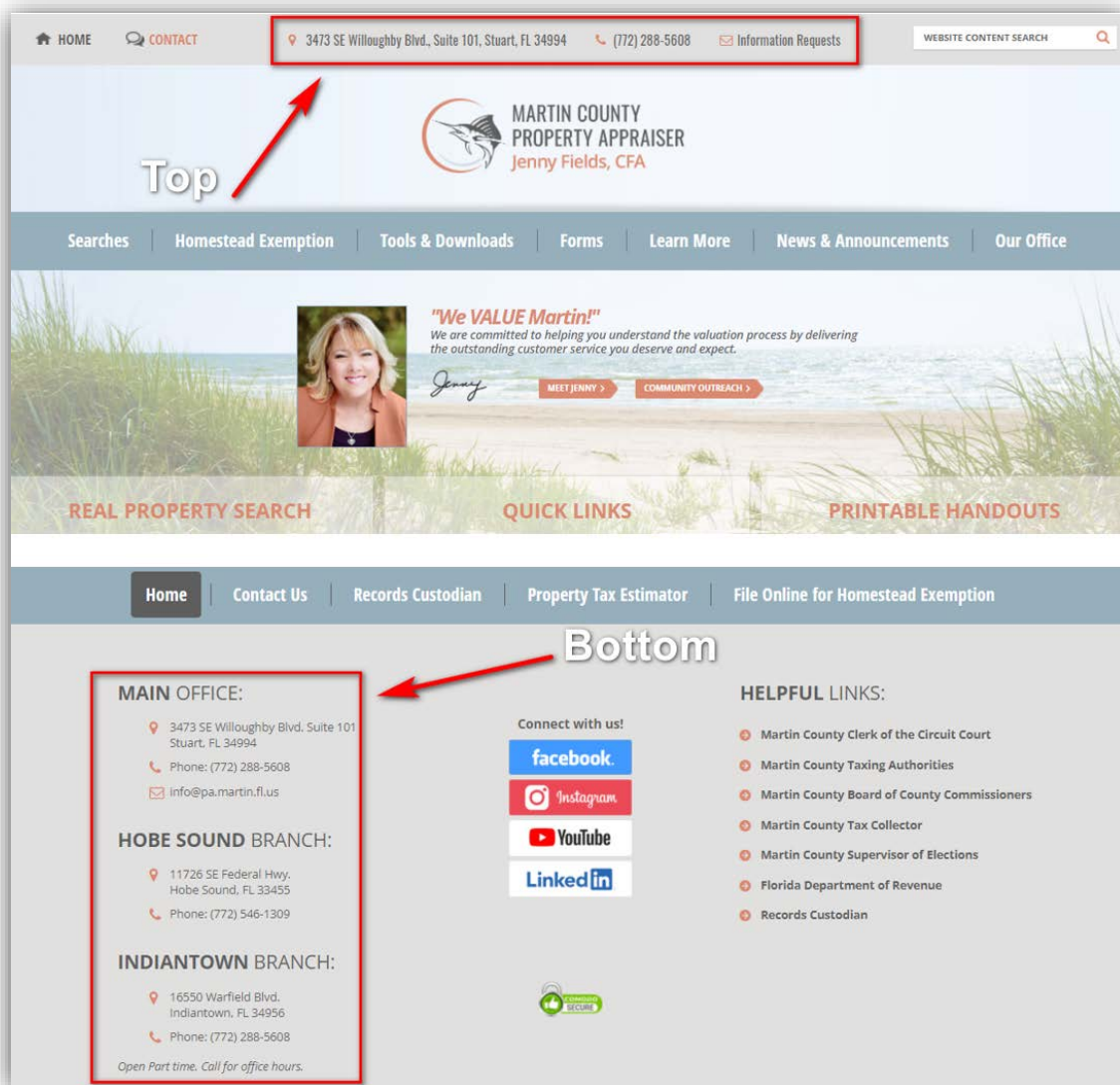
Figure 4.3: Learn More Section



Martin County Property Appraiser Certificate of Excellence Recertification

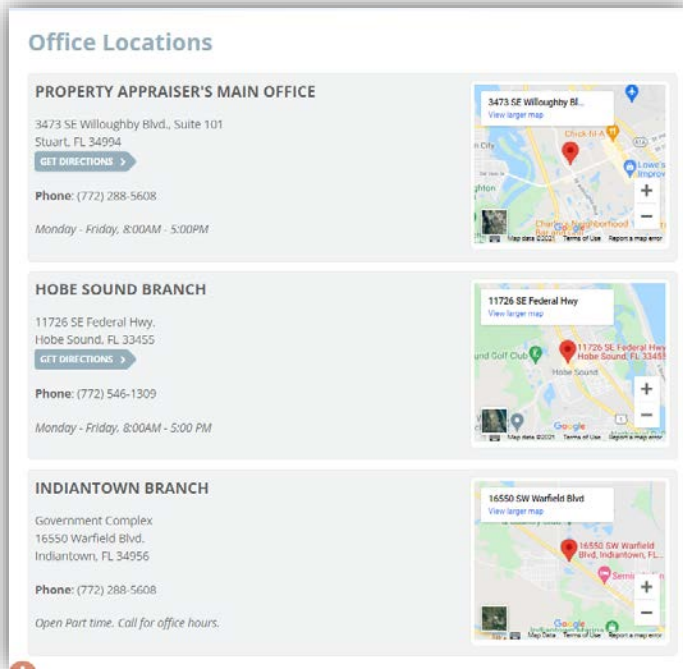
Office locations, telephone numbers, and email addresses are listed on the top and bottom of the PAO's website (**Figure 4.4**) and ([Exhibit link 13-4.4](#)). A *Contact* page contains all three (3) branch locations, listing each address, phone number, hours of operation, Google map, and driving directions (**Figure 4.5**) and ([Exhibit link 13-4.5](#)). In addition, a *Live Chat* is hosted on the website where the public can reach the office eight (8) hours a day for any question or concern, including office contact information.

Figure 4.4: Contact information at top and bottom of website



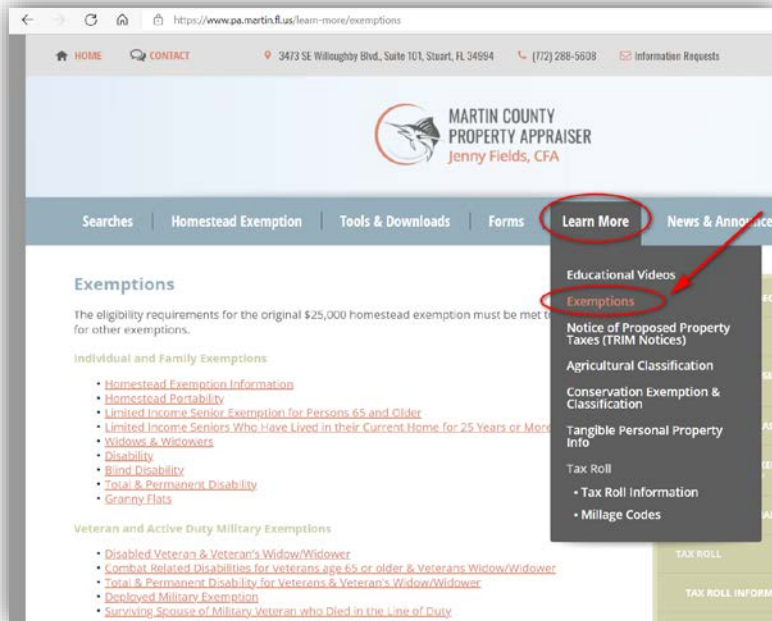
Martin County Property Appraiser Certificate of Excellence Recertification

Figure 4.5: Contact Page



The public can view exemption information and qualifications from the *Exemption* section on the website (**Figure 4.6**) and [\(Exhibit link 13-4.6\)](#).

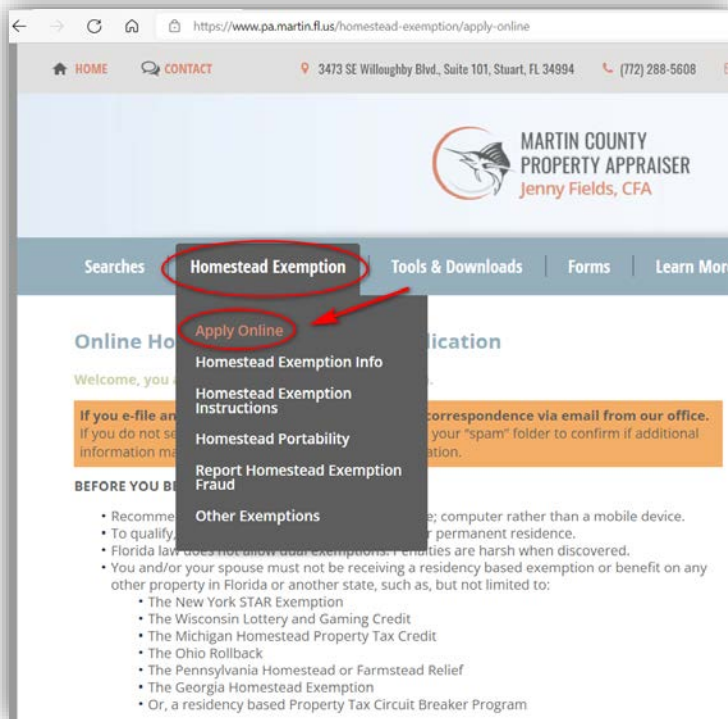
Figure 4.6: Exemption section



Martin County Property Appraiser Certificate of Excellence Recertification

Property owners can also apply for these exemptions on the website (**Figure 4.7**) and ([Exhibit link 13-4.7](#)).

Figure 4.7: Apply Online for Homestead Exemption



The website provides detailed information on how to appeal an assessment. A *Petition Filing Instructions and Form* document can be found under the *Forms* section of the website (**Figure 4.8**) and ([Exhibit link 13-4.8](#)). It includes information on Value Adjustment Boards, how to file a petition, timeframes to file, VAB hearing deadlines, paying your taxes, hearing notices, evidence exchange, and VAB decisions. The DR-486 *Petition to the Value Adjustment Board Request for Hearing* form is on page 3 of the document. The website also contains a direct link to the Martin County Clerk of the Circuit Court's online petition system known as Axia (**Figure 4.9**) and ([Exhibit link 13-4.9](#)).

Martin County Property Appraiser Certificate of Excellence Recertification

Figure 4.8: Value Adjustment Board Forms

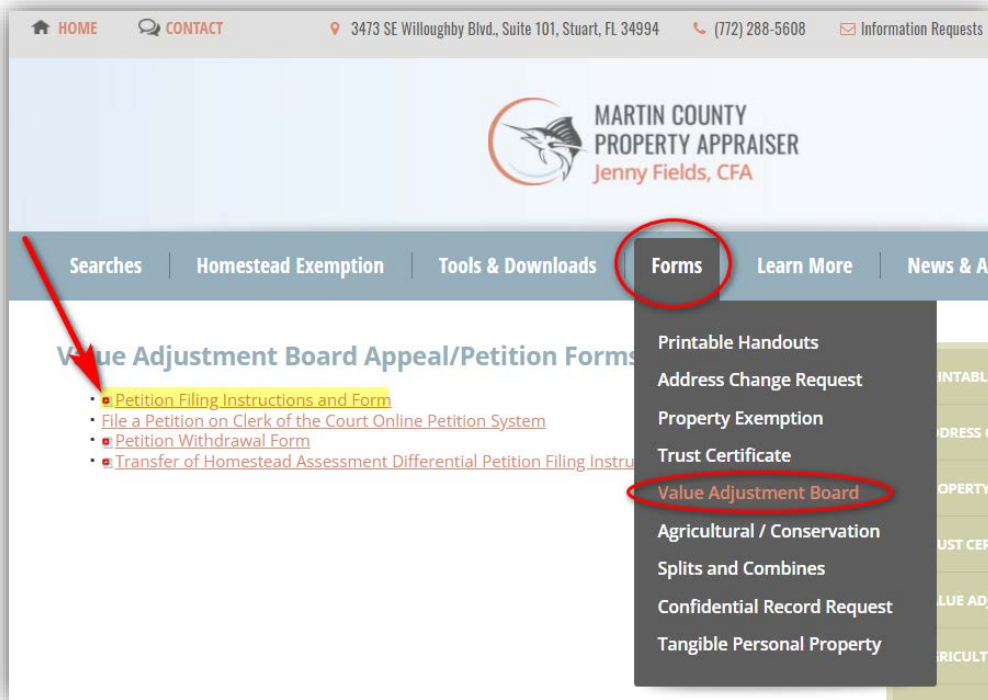


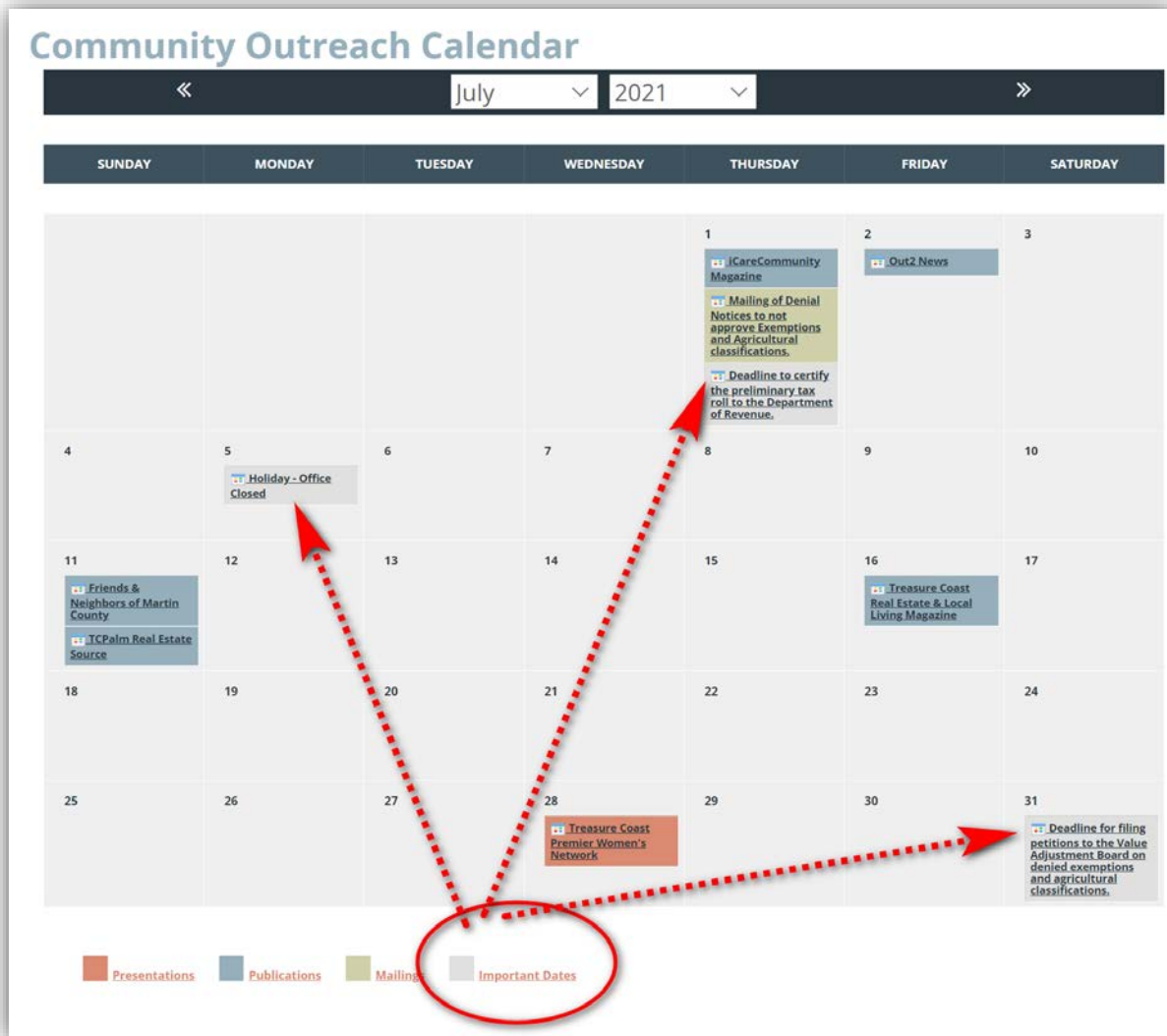
Figure 4.9: Link to Clerk of Court Online Petition System (Axia)



Martin County Property Appraiser Certificate of Excellence Recertification

The Community Outreach Calendar posts important dates, office closings, and statutory deadlines (**Figure 4.10**).

Figure 4.10: Community Outreach Calendar



The PAO provides instruction on how properties are assessed to the public through in-office meetings, the *Learn More* section on the website, and through speaking engagements. Covered topics include Florida Department of Revenue Real Property Appraisal Guidelines, Uniform Standards of Professional Appraisal Practice (USPAP), Florida Statutes, and appraisal industry standards. The public also learns about appraisal methods and procedures, the January 1st date of assessment, and how every property undergoes a physical inspection every five (5) years ([Exhibit 13-4.10](#)).

Martin County Property Appraiser Certificate of Excellence Recertification

The PAO website is www.pa.martin.fl.us. Website content can be searched using the search feature conveniently placed in the upper right corner of every page (**Figure 4.11**). Users type in what they are looking for and are directed to the corresponding results page.

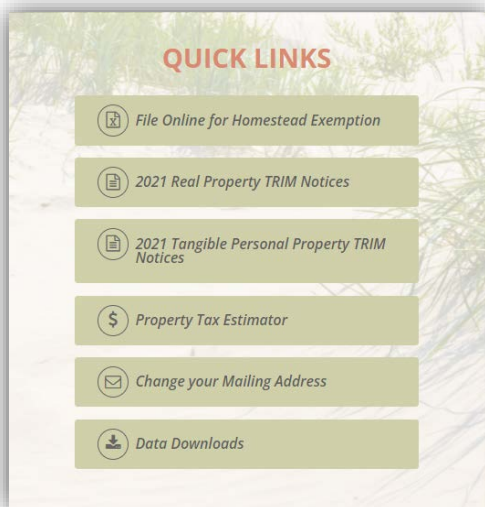
Figure 4.11: Website Content Search Bar



The main features of the website are conveniently available as *Quick Links* on the homepage (**Figure 4.12**) and include:

- File Online for Homestead Exemption ([Exhibit link 13-4.11](#))
- 2021 Real Property TRIM Notices ([Exhibit link 13-4.12](#))
- 2021 Tangible Personal Property TRIM Notices ([Exhibit link 13-4.13](#))
- Property tax estimator ([Exhibit link 13-4.14](#))
- Change your Mailing Address ([Exhibit link 13-4.15](#))
- Data Downloads ([Exhibit link 13-4.16](#))

Figure 4.12: Quick Links



Martin County Property Appraiser Certificate of Excellence Recertification

Question 5: Does the jurisdiction have contingency plans for responding to crises and emerging issues?

Briefly describe the jurisdiction's contingency planning, using examples of responses if available.

Answer: Yes. The jurisdiction has a contingency plan for responding to crises and emerging issues. If a crisis occurs, the Property Appraiser consults with the Chief Deputy, Director of Human Resources and Operations, Community Outreach Specialist, and legal counsel. In compliance with the International Association of Assessing Officers (IAAO) *Standard on Public Relations* 3.3.1 Crisis Plan ([Exhibit 13-5.1, see pg. 7](#)), the below strategies are followed:

Initial Stage:

- Identify the crises
- Collect the facts
- Determine the cause
- Determine the impact to constituents, residents, businesses, and property professionals
- Establish steps for resolution
- Begin documentation
- Inform the office professionals

Community Outreach/Public Release:

The following items are critical when communicating information surrounding a crisis:

- Address the public quickly; do not delay
- Be transparent
- Be available for comments or interviews before, during, and after work hours
- Create press release:
 - Use Associated Press (AP) style with all necessary PAO officials signing off
 - Carefully and succinctly articulate what the crisis is, when it occurred, what the impact is/will be, and the steps to a resolution
- Issue the press release:
 - Website home page
 - Social media platforms (Facebook, Instagram, and LinkedIn)
 - Four print and two digital partners
 - Five Chambers of Commerce
 - Hold a press conference (if warranted) and invite all media partners (television, print, radio)
- Provide regular updates to government officials
- Provide daily updates via press releases, press conference, website, social media platforms, digital partners, and chambers of commerce.



Martin County Property Appraiser Certificate of Excellence Recertification

Post Crisis




























- Catalog the events that took place from start to finish
- Collect and retain all press clippings, television footage, and public comments
- Evaluate how the crises was handled
- Establish improvement procedures for future prevention

The Property Appraiser and the Chief Deputy are the designated spokespersons for the office. All PAO professionals follow strict guidelines of deferring media requests, public records requests, and any kind of crisis communication to the Property Appraiser or the Chief Deputy.

In the event of a weather event such as a hurricane, a plan is in place to secure the office and its contents to minimize potential damage. The plan includes protection of computers, equipment, servers, and data. The PAO is a tenant in a county-owned facility, therefore the county is responsible for securing the building. The computer servers are located at several secure offsite locations. The main office in Stuart has an onsite generator to prevent power and computer outages.

Martin County Property Appraiser Certificate of Excellence Recertification

Chapter 13: List of Exhibits and Links

 Exhibit 13-1.1	Master Editorial Calendar
 Exhibit 13-1.2	Master Editorial Calendar
 Exhibit 13-1.3	Department Editorial Calendar
 Exhibit 13-1.4(mp4)	Educational Video
 Exhibit 13-1.5	Thank you letter example
 Exhibit 13-1.6	Switchboard Manual
 Exhibit 13-1.7	Mission, Vision, and Guiding Principles
 Exhibit 13-1.8	Exemption Training Manual
 Exhibit 13-1.9	Training
 Exhibit 13-2.1	Press Release
 Exhibit 13-2.2(mp4)	WPBF News Report Video
 Exhibit 13-2.3	Speaking Engagement PowerPoint
 Exhibit 13-3.1	Helpful Links
 Exhibit 13-3.2	Basic Information Tab
 Exhibit 13-3.3	Permit Link
 Exhibit 13-3.4	Tax Collector Link
 Exhibit 13-3.5	Martin County Data Link
 Exhibit 13-3.6	Improvement Detail Tab
 Exhibit 13-4.1	https://www.pa.martin.fl.us/forms/printable-handouts
 Exhibit 13-4.2	https://www.pa.martin.fl.us/learn-more/educational-videos
 Exhibit 13-4.3	https://www.pa.martin.fl.us/
 Exhibit 13-4.4	https://www.pa.martin.fl.us/
 Exhibit 13-4.5	https://www.pa.martin.fl.us/our-office/office-locations
 Exhibit 13-4.6	https://www.pa.martin.fl.us/learn-more/exemptions
 Exhibit 13-4.7	https://www.pa.martin.fl.us/homestead-exemption/apply-online
 Exhibit 13-4.8	https://www.pa.martin.fl.us/images/stories/forms/Petition-Filing-Instructions.pdf
 Exhibit 13-4.9	https://vab.martinclerk.com/axiaweb2021/



Martin County Property Appraiser Certificate of Excellence Recertification

Chapter 13: List of Exhibits and Links Continued...



[Exhibit 13-4.10](#)

F.S. 193.23 Physical inspection every 5 years



Exhibit 13-4.11

<https://www.pa.martin.fl.us/homestead-exemption/apply-online>



Exhibit 13-4.12

<https://www.pa.martin.fl.us/searches/trim-notice-search/real-property-trim>



Exhibit 13-4.13

<https://www.pa.martin.fl.us/searches/trim-notice-search/personal-property-trim>



Exhibit 13-4.14

<https://www.pa.martin.fl.us/tools-downloads/property-tax-estimator>



Exhibit 13-4.15

<https://www.pa.martin.fl.us/forms/address-change-request/view/form>



Exhibit 13-4.16

<https://www.pa.martin.fl.us/tools-downloads/data-downloads>



[Exhibit 13-5.1](#)

Crisis Plan 3.3.1

