



Martin County Property Appraiser  
Jenny Fields, CFA



# INTERACTIVE CALENDAR

[Searches](#)[Homestead Exemption](#)[Tools & Downloads](#)[Forms](#)[Learn More](#)[News](#)[Our Office](#)

## *"We VALUE Martin!"*

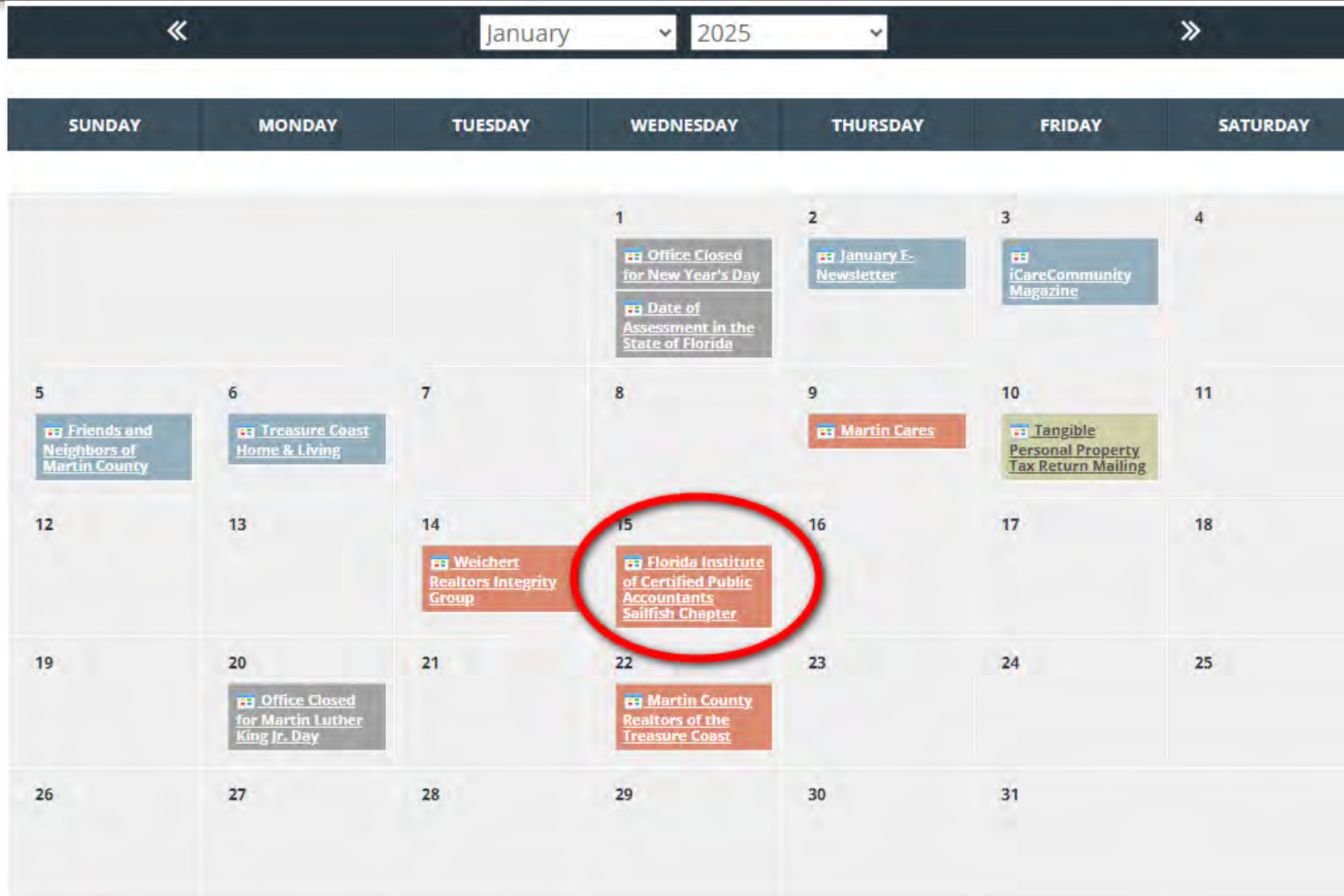
*We are committed to helping you understand the valuation process by delivering the outstanding customer service you deserve and expect.*

A handwritten signature in black ink that reads "Jenny".

Jenny Fields, CFA

[MEET JENNY >](#)[E-NEWS SIGN UP >](#)[OUTREACH CALENDAR >](#)[SCHEDULE A SPEAKER >](#)

# INTERACTIVE CALENDAR



- Presentations
- Publications
- Important Dates
- Videos
- Mailings
- Volunteering

## Florida Institute of Certified Public Accountants Sailfish Chapter



Jenny Fields, Chief Deputy Karl Andersson and Director of Appraisal Services Tyler Steinhauer will present a class for members of the Florida Institute of Certified Public Accountants (FICPA) Sailfish Chapter.

### Event Information

Event Date	January 15, 2025
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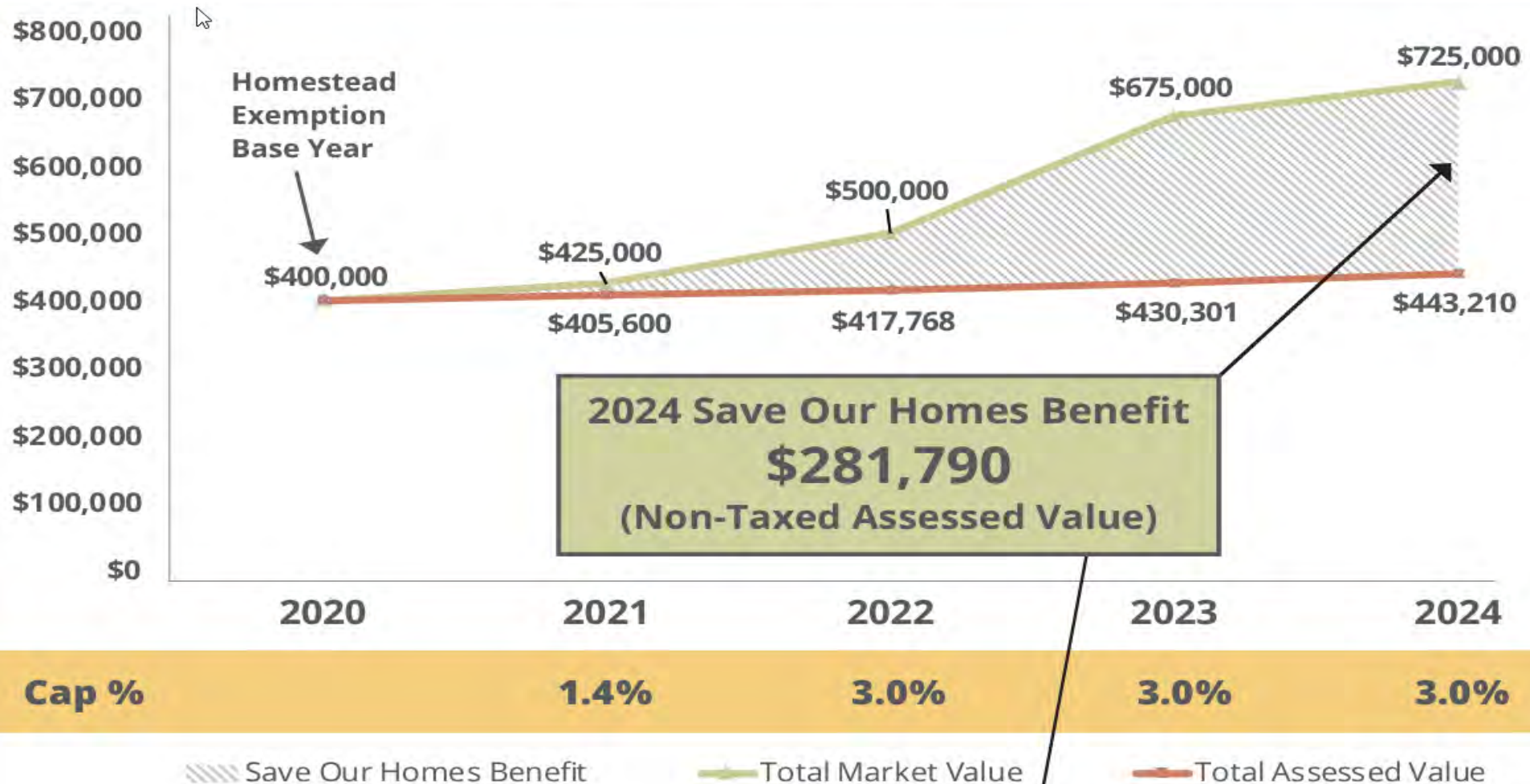
[Back](#)



**New Homebuyers?  
Here's what you need to know**

# SAVE OUR HOMES BENEFIT

## Market Value to Assessed Value Spread



# PURCHASED IN 2024

## 2024 Trim Notice



Market Value: \$725,000  
Assessed Value: \$443,210

**Taxes: \$6,657** (Seller's)

## 2025 Trim Notice



Market Value: \$725,000  
Assessed Value: \$725,000

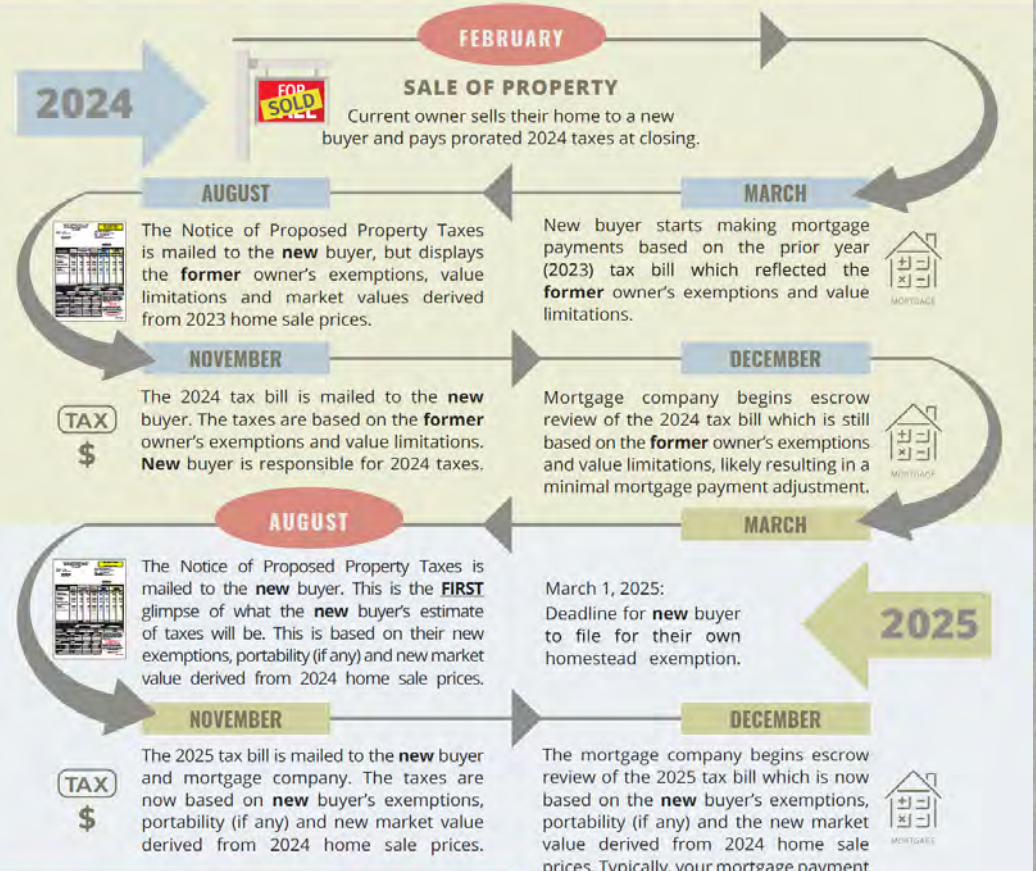
**Taxes: \$11,515** (Yours)



# New Homebuyer Timeline

## NEW HOMEBUYER TIMELINE - PLAN AHEAD!!

When buying a home, you should not assume that the property taxes will remain the same. Whenever there is a change in ownership, the assessed value of the property may reset to full market value, which may result in higher property taxes. This flowchart illustrates the purchase cycle in relation to when a new buyer may first see a glimpse of their proposed taxes— they are MONTHS apart! Please **PLAN AHEAD** for the financial impact.



### HELPFUL TOOL!



Why wait until August in the year following your sale to see your estimated property taxes. Plan ahead and be prepared by using our Property Tax Estimator tool found on our website.

[www.pa.martin.fl.us](http://www.pa.martin.fl.us)

1. having insufficient funds for the elapsed time since the sale that they were not collecting enough in escrow to pay the 2025 bill, and
2. planning ahead for the next year's monthly payments to ensure they have sufficient funds collected to pay the 2026 bill.



# Married? Divorced? Widowed?



MARTIN COUNTY  
PROPERTY APPRAISER  
Jenny Fields, CFA

Scan this QR Code  
and visit us on:



## MARRIED? DIVORCED? WIDOWED?

### MARRIED?



- Married couples can claim only **one** Homestead Property Tax Exemption or residency based exemption.
- If both of you currently own a homesteaded property, either in Florida or anywhere else in the United States, one of the exemptions will need to be removed no later than **January 1** after you are married.
- Failure to notify our Office could cause you to not only lose your Homestead Exemption, but also you may be subject to back assessment liens, penalties, and interest.

### DIVORCED?



- A Final Judgment for Dissolution of Marriage automatically changes your property ownership from "*tenants by the entirety*" to "*tenants in common*." This means each spouse owns 50% interest in the property.
- It is important to understand the Save Our Homes (SOH) benefit allocation between divorcing spouses.
- A divorce can affect who retains the accumulated SOH benefit and in what proportion. Each spouse should understand their agreed upon SOH benefit when they move (also known as "portability").

### WIDOWED?



- If you currently benefit from Homestead Exemption and are widowed, you may qualify for an additional \$5,000 exemption off your property's assessed value. This equates to approximately \$100 in annual tax savings.
- To apply for this exemption, please visit our Stuart or Hobe Sound office and provide your Florida driver's license, social security number, and a copy of the death certificate.
- Once you qualify and receive this exemption, you are required to notify our Office if you re-marry as the exemption will be removed.

"We VALUE Martin!"

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



# DESIGNATION OF OWNERSHIP SHARES OF ABANDONED HOMESTEAD

DR-501TS  
R. 12/20  
Rule 12D-16.002, F.A.C.  
Eff. 12/20

Section 193.155(8), Florida Statutes

File this form if you and your spouse (or former spouse) are current or former joint owners of qualifying property and want to designate shares of the homestead assessment difference. The designated shares can transfer to each of your new homesteads when you each apply for the homestead exemption on your properties.

Before either of you submits a Form DR-501T, Transfer of Homestead Assessment Difference, for a new homestead, submit this form to the property appraiser in the county where the abandoned homestead is located. If you apply for a new homestead exemption and want to transfer your designated share of the homestead assessment difference, attach a copy of this statement to your completed Form DR-501T in the county where the new homestead is located. Percentages must total 100 percent.

**This form must be submitted to the Property Appraiser before you apply for homestead on a new property**

Abandoned Homestead				
County	Select County		Address	
Parcel ID				
Date abandoned				
Spouse 1 name as it appears on the joint title		Designated % ownership	Spouse 2 name as it appears on the joint title	
		0%		
			Designated % ownership	
			0%	

At the time the homestead was abandoned, we were married and jointly owned this property.

We designate the percentages above to each owner for transferring the homestead assessment difference when that owner establishes a new homestead.

We understand that when we file this designation with the property appraiser, it is irrevocable.

Under penalties of perjury, I declare that I have read the foregoing Designation and that the facts stated in it are true.	Under penalties of perjury, I declare that I have read the foregoing Designation and that the facts stated in it are true.
_____	_____
Spouse 1 signature	Spouse 2 signature



# Community Development District (CDD)

# Martin County Community Development Districts

Newfield



Terra Lago



Waterside



# Community Development District (CDD)

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
MARTIN COUNTY, FLORIDA

ORDINANCE NUMBER 1150

AN ORDINANCE OF MARTIN COUNTY, FLORIDA, CREATING DIVISION 3. NEWFIELD COMMUNITY DEVELOPMENT DISTRICT, ARTICLE 10, SPECIAL DISTRICTS OF CHAPTER 71. FINANCE AND TAXATION, GENERAL ORDINANCES, MARTIN COUNTY CODE; PROVIDING FOR APPLICABILITY, CONFLICTING PROVISIONS AND SEVERABILITY; PROVIDING FOR FILING WITH THE DEPARTMENT OF STATE, CODIFICATION AND AN EFFECTIVE DATE.

WHEREAS, pursuant to Section 190.005(2), Florida Statutes, Shadow Lake Groves, Inc. filed a petition for the establishment of a community development district with the Board of County Commissioners; and

WHEREAS, pursuant to Section 190.005(2), Florida Statutes, the Board of County Commissioners has conducted the required public hearing and considered the statutory factors in making its determination to grant or deny the petition.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS, MARTIN COUNTY, FLORIDA, THAT:

PART 1: CREATION OF DIVISION 3. NEWFIELD COMMUNITY DEVELOPMENT DISTRICT, ARTICLE 10. SPECIAL DISTRICTS OF CHAPTER 71. FINANCE AND TAXATION, GENERAL ORDINANCES, MARTIN COUNTY CODE

Division 3. Newfield Community Development District, is hereby created to read as follows:

#### ARTICLE 10. SPECIAL DISTRICTS

##### Division 3. Newfield Community Development District

##### Section 71.430. Established; name.

Pursuant to Chapter 190, Florida Statutes, the Newfield Community Development District is hereby established.

##### Section 71.431. Boundaries

The boundaries of the Newfield Community Development District are as set forth in Exhibit A, attached hereto and incorporated by reference.

[Type text] Struck through passages are deleted; underlined passages are added.

## About the District

The Newfield Community Development District was established pursuant to F.S. Chapter 190 and is governed by a five-member Board of Supervisors elected by landowners within the District. The CDD may impose and levy taxes and/or assessments on the property to pay off bonds issued for capital improvements.

All property owners within the CDD will be subject to annual assessments which are broken down in two components:

1. The operation and maintenance (O & M) of the improvements
2. Debt service (annual principal & interest) on the capital improvement bonds.

The CDD may utilize the Martin County Tax Collector to collect these assessments each year. The annual assessments appear as one line in the non-ad valorem section of the property tax bill. The fiscal year is October 1st – September 30th.

## COMMUNITY DEVELOPMENT DISTRICT (CDD):

Townhomes: \$2,244

Twin Villas: \$2,494

35' Single Family Homesite: \$2,843

40' Single Family Homesite: \$2,943

45' Single Family Homesite: \$3,142

50' Single Family Homesite: \$3,192

60' Single Family Homesite: \$3,232

# Tangible Personal Property Update

• Total Active TPP Accounts: 12,152

• Total Waiver Accounts: 5,878

• 2025 TPP Return Mailing Date: 1/15/25

• Normal Filing/Extension Request Date: 4/1/25

• Extension Filing Date: 5/15/25

TANGIBLE PERSONAL PROPERTY TAX RETURN			
PARCEL ID # : ACCOUNT # : DISTRICT # : FEDERAL EMPLOYER ID # : NAICS # : If incorrect, [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]		Return To Martin County Property Appraiser By April 1 To Avoid Penalties - As required by 193.057 & 193.062 F.S.	
HAVE QUESTIONS PLEASE CALL (772) 288-5608		STATE OF FLORIDA COUNTY OF <b>MARTIN 2025</b>	<b>Confidential</b> F.S. 193.074
By filing this form timely, you are applying for the \$25,000 exemption. BUSINESS NAME (DBA) & LOCATION ADDRESS:			
<b>MAIL COMPLETED RETURN TO:</b> JENNY FIELDS, CFA PERSONAL PROPERTY DEPT MARTIN COUNTY PROPERTY APPRAISER 3473 SE WILLOUGHBY BLVD., SUITE 101 STUART, FL 34994			
If name and address is incorrect, please make needed corrections.			
1. Owner or person in charge: _____ Phone: _____ Business/corporate name	6. Type or nature of your business: Trade levels (check all that apply) <input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input type="checkbox"/> Manufacturing <input type="checkbox"/> Professional <input type="checkbox"/> Service <input type="checkbox"/> Agricultural <input type="checkbox"/> Leasing/Rental <input type="checkbox"/> Other, specify: _____		
2. Physical location (no PO boxes):	7. Did you file a TPP return in this county last year? <input type="checkbox"/> Yes <input type="checkbox"/> No Name and location:		
3. Do you file a TPP tax return under any other name? <input type="checkbox"/> Yes <input type="checkbox"/> No Name on most recent return of tax bill:	8. Former owner of business: 9. If sold, to whom? _____ Date Sold: _____		
4. Date you began business in this county:	Personal Property Summary Schedule - Enter totals from page 2 or from an attached itemized list or depreciation schedule with original cost and date of acquisition.		
5. Fiscal year and date If before 12/31 last year, does this return reflect additions/deletions through Dec 31? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>Taxpayer's Estimate of Fair Market Value</b>	<b>Original Installed Cost</b>	
10. Office furniture, office machines, and library			
11. EDP equipment, computers, and word processors			
12. Store, bar and lounge, and restaurant furniture, equipment, etc.			
13. Machinery and manufacturing equipment			
14. Farm, grove, and dairy equipment			
15. Professional, medical, dental, and laboratory equipment			
16. Hotel, motel, and apartment complex			
16a. Rental units (stove, refrigerator, appliances, furniture, drapes, and other)			
17. Mobile home attachments (carport, utility building, cabana, porch)			
18. Service station and bulk plant equipment (underground tanks, lifts)			
19. Signs (billboard, pole, wall, portable, directional etc.)			
20. Leasehold improvements-grouped by type, year of install & description			
21. Pollution control equipment			
22. Equipment owned by you but rented, leased or held by others			
23. Supplies not held for resale (not including inventory)			
24. Renewable energy source devices			
25. Other, specify			
<b>TOTAL PERSONAL PROPERTY</b>			
I declare I have read this tax return and the accompanying schedules and statements. The facts in them are true. If prepared by someone other than the taxpayer, the preparer signing this return certifies that this declaration is based on all information he or she has knowledge of.		For Property Appraiser Use Only	
Signature taxpayer	Print name	Title	Date
Signature preparer	Print name	Preparer ID	Date
Address		Phone	Signature deputy Date
		<input type="checkbox"/> \$25,000 <input type="checkbox"/> Widow <input type="checkbox"/> Blind <input type="checkbox"/> Total Disability <input type="checkbox"/> Other, specify	Less Exemptions Taxable Value Penalties
Sign and date your return, send original to the county property appraiser's office by April 1. Unsigned returns cannot be accepted by the appraiser's office. If you are entitled to a widow's, widower's, or disability exemption on personal property (not already claimed on real estate), consult your appraiser.			
Page 1 of 2		MCPA-405 Rev 12/23	

# Tangible Personal Property Update



From the office of Jenny Fields  
Martin County Property Appraiser

Dear New Business Owner,

On behalf of the Martin County Property Appraiser's Office, I congratulate you on the opening of your new business. This is an exciting time for you and your team, and I want to assure you that our office is here to support you.

Business ownership can be complex when it comes to property taxes and the assessment process. Please find enclosed the following informational handouts to help you understand the process.

- Answers to frequently asked questions relating to Tangible Personal Property
- *Business Marketing Tools* that provide guidance on how to harness the success of your business.

#### Important Dates to Remember

- January -TPP Tax Returns are mailed to you from our Office
- April 1<sup>st</sup> -Deadline for you to complete and return your TPP Tax Return
- August -*Notice of Proposed Property Taxes* are mailed to you
- November -Tax bills are mailed to you by the Tax Collector

Again, congratulations on the opening of your new business in Martin County. If you have any questions, please do not hesitate to call us at (772) 288-5609.

#### Tangible Personal Property Department

Representing Jenny Fields, CFA • Martin County Property Appraiser  
772.288.5609 • [tpp@pa.martin.fl.us](mailto:tpp@pa.martin.fl.us)  
3473 SE Willoughby Blvd., Suite 101, Stuart, FL 34994



MARTIN COUNTY  
PROPERTY APPRAISER  
Jenny Fields, CFA

## Business Marketing

Start With Us to get Free Tools at Your Fingertips

- Create Brand Awareness
- Promote Your Product/Service
- Drive Traffic

**TARGET**  
a specific audience



Examples:

- Business type (florist, hardware, beauty salon)
- Homeowner's Association
- Properties with pools
- Waterfront properties

**DEFINE**  
a geographic area



Examples:

- By district
- By city
- By subdivision
- By street

### 2 Options:

1

Scan the QR codes  
for detailed instructions



How to create  
mailing labels



How to buffer parcels  
& create mailing labels

2

Visit our website  
"Tools & Resources"  
"Data"



[pa.martin.fl.us/tools](http://pa.martin.fl.us/tools)



## OWN A BUSINESS?

Please join us for an informational workshop to understand your Tangible Personal Property (TPP) return, highlight free business marketing tools, and answer questions about business assets.

Peter & Julie Cummings Library  
2551 SW Matheson Ave, Palm City, FL 34990

### Join us if you:

- Are starting a business soon
- Are a new business
- Have a small business
- Have recently received your TPP Tax Return for 2025
- Have TPP related questions
- Are not certain if you should file



Monica Magill, TPP Specialist,  
representing Jenny Fields, Martin  
County Property Appraiser



March 6th, 2025



2:00-3:30pm



## LIBRARY EVENTS



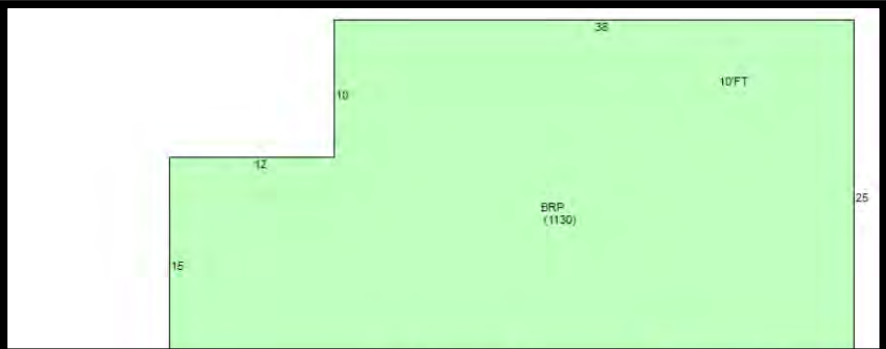
Email: [info@pa.martin.fl.us](mailto:info@pa.martin.fl.us) • "We VALUE Martin!" • (772) 288-5609

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# **New Construction & Development**



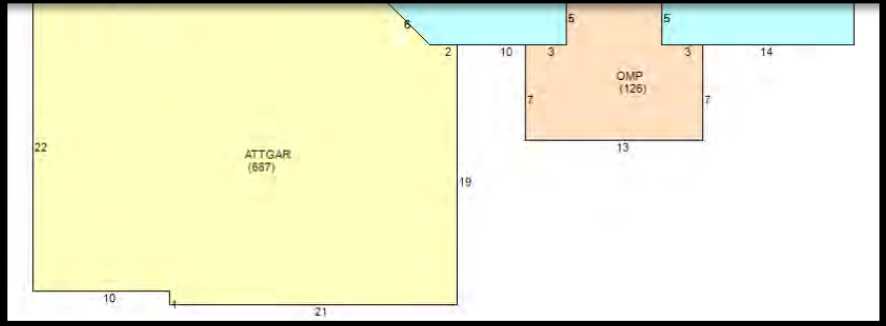


1. LAND

Parcel ID	Location	LUC	LUC @sale	NBC	Ld Tp	GrossArea	Fin Area	NAL	ExtType	Land Size	Adj Code	SaleDate	SalePrice	Total Value	Ratio
<b>NBC: 553800</b>															
55-38-41-550-000-00220-0	1260 1260 SE ILLUSION ISLE W	0100	0100	55380	37	4,050	2,435	01	1	0.00	TC	09/25/2024	780,000	562,260	0.721
55-38-41-550-000-00230-0	1262 1262 SE ILLUSION ISLE W	0100	0100	55380	37	4,515	2,577	01	1	0.00	TE	04/30/2024	710,000	618,560	0.871
55-38-41-550-000-00250-0	1266 1266 SE ILLUSION ISLE W	0100	0100	55380	37	3,509	2,577	01	1	0.00	TE	05/15/2024	760,000	573,920	0.755
55-38-41-550-000-00440-0	1391 1391 SE LEGACY COVE CI	0100	0100	55380	37	3,453	2,577	01	1	0.00	TE	04/18/2024	620,000	599,770	0.967
55-38-41-550-000-00920-0	1485 1485 SE LEGACY COVE CI	0100	0100	55380	37	2,554	1,891	01	1	0.00	TE	02/09/2024	497,000	443,080	0.892
55-38-41-550-000-01000-0	1469 1469 SE LEGACY COVE CI	0100	0100	55380	37	3,492	2,492	01	1	0.00	SOLE	07/10/2024	548,900	522,230	0.951
55-38-41-550-000-01000-0	1469 1469 SE LEGACY COVE CI	0100	0100	55380	37	3,492	2,492	01	1	0.00	TE	11/26/2024	560,000	522,230	0.933
55-38-41-550-000-01080-0	1453 1453 SE LEGACY COVE CI	0100	0100	55380	37	4,811	2,492	01	1	0.00	TC	01/08/2024	746,000	594,840	0.797
55-38-41-550-000-01160-0	1478 1478 SE LEGACY COVE CI	0100	0100	55380	47	3,750	2,029	01	1	0.00	SOLE	01/09/2024	585,000	489,050	0.836
55-38-41-550-000-01390-0	1617 1617 SE TRADITION TRCE	0100	0100	55380	47	2,360	1,525	01	1	0.00	SOLE	05/30/2024	529,000	400,190	0.757
55-38-41-550-000-01410-0	1593 1593 SE TRADITION TRCE	0100	0100	55380	47	2,905	1,987	01	1	0.00	SOLE	11/20/2024	468,000	439,680	0.939
55-38-41-560-000-00030-0	1413 1413 SE CONFERENCE CI	0100	0100	55380	37	4,479	2,267	01	1	0.00	SOLE	06/04/2024	835,000	585,260	0.701
55-38-41-560-000-00200-0	1359 1359 SE SUMMIT TRL	0100	0100	55380	37	3,990	2,267	01	1	0.00	SOLE	06/14/2024	775,000	568,110	0.733
55-38-41-560-000-00350-0	1455 1455 SE CONFERENCE CI	0100	0100	55380	37	3,267	2,415	01	1	0.00	TE	07/18/2024	650,000	569,200	0.876
55-38-41-560-000-00530-0	1506 1506 SE LEGACY COVE CI	0100	0100	55380	37	4,247	2,443	01	1	0.00	TE	02/28/2024	804,000	578,460	0.719
55-38-41-560-000-00580-0	1581 1581 SE CONFERENCE CI	0100	0100	55380	37	3,759	2,755	01	1	0.00	TE	05/01/2024	675,000	587,450	0.870
55-38-41-560-000-00670-0	1414 1414 SE SUMMIT TRL	0100	0100	55380	37	6,066	3,646	01	1	0.00	SOLE	11/15/2024	805,000	707,480	0.879
55-38-41-560-000-00930-0	1236 1236 SE CONFERENCE CI	0100	0100	55380	25	3,963	2,415	01	1	0.00	TE	08/27/2024	820,000	573,510	0.699

2. IMPROVEMENTS

<b>NBC:</b>	553800	<b>Mean:</b>	0.828	<b>Min Ratio:</b>	0.699
<b>Count:</b>	18	<b>Median:</b>	0.853	<b>Max Ratio:</b>	0.967
<b>Standard Deviation:</b>	0.093	<b>Avg. Abs. Dev.</b>	0.081	<b>COD:</b>	9.505



3. SALES



# Single Family Residential

# D·R·HORTON

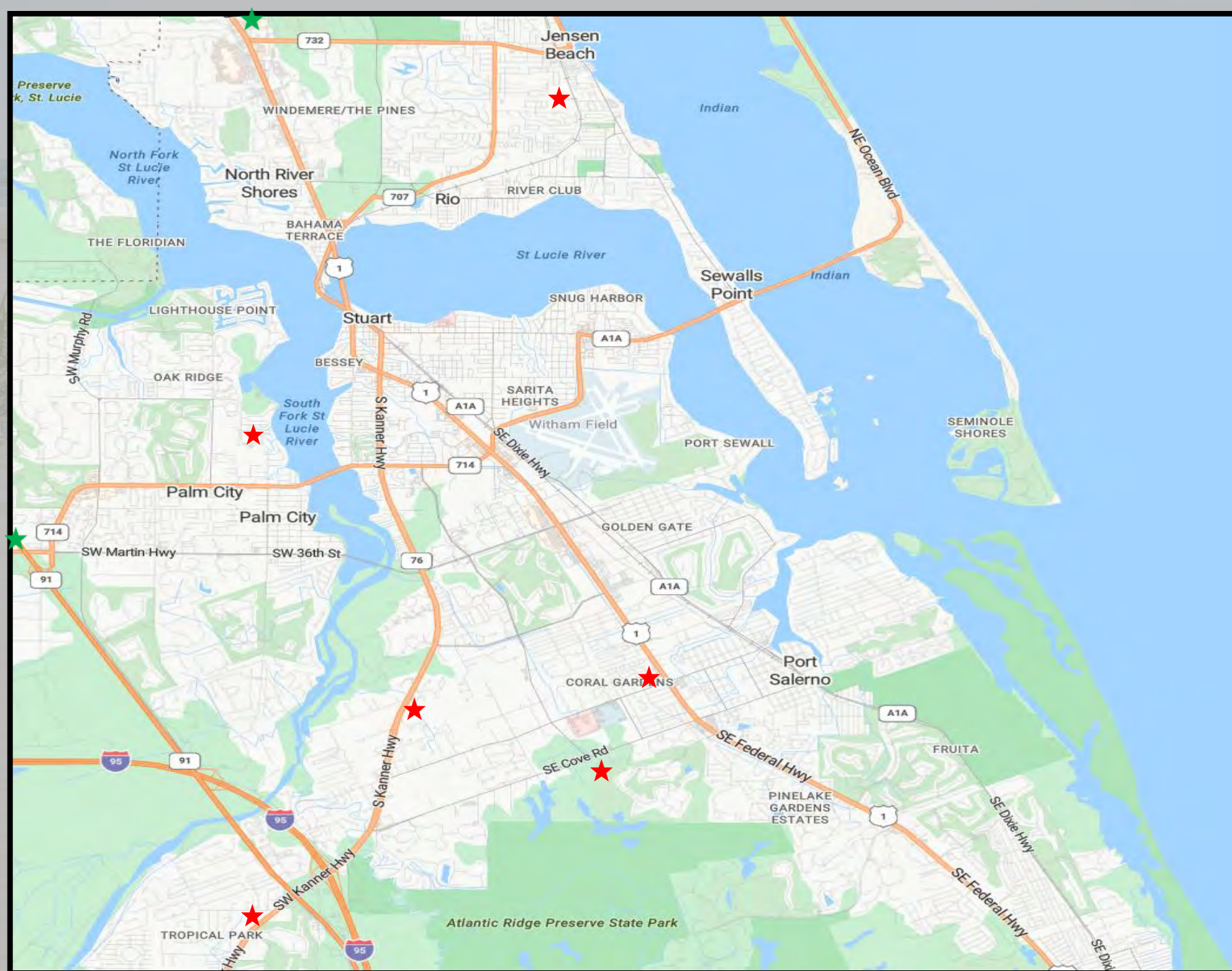
America's Builder



1. Sabal Point – 68 SFD, \$539+
2. The Oaks – 24 SFD, \$699+
3. Willow Pointe – 65 SFD, \$550+
4. Sandpiper Square – 20 SFD
5. Preserves at Park Trace – 114 SFD, \$599+
6. Twin Oaks – 28 SFD, \$589+



1. Avila – 169 TH, \$423+
2. Newfield - Rosette Park (SFD/TH), \$497+



# Sabal Pointe



# The Oaks



# Willow Pointe



# Sandpiper Square



# Preserves at Park Trace





# Twin Oaks



# Avila



# Newfield - Rosette Park





- 1. Highpointe – 319 SFD, \$563+
- 2. Bridgewater – 107 SFD, \$2.74+
- 3. Camellia – 98 TH, \$389+

# KOLTER



- 1. Cove Royale – 117 SFD, \$619+

## KHovnanian Homes



- 1. Salerno Reserve – 79 SFD \$674+, 88 TH \$424+



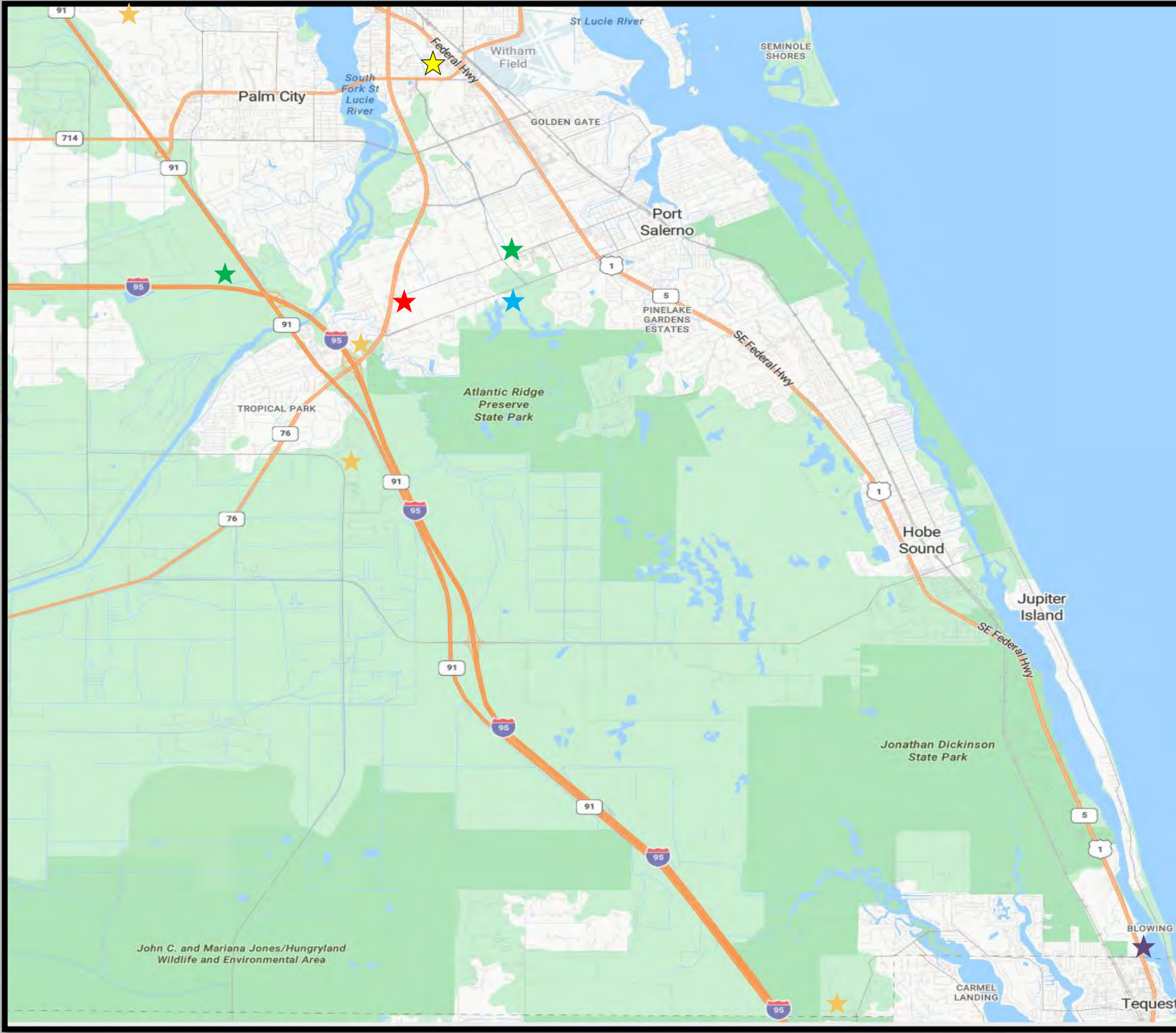
- 1. Pentalago – 42 Lots \$429+



### Sailfish Cay

- 1. Forte Luxe – 16 TH, \$3.97+

- 1. 60 TH, \$400 - \$600



# Highpointe



# Bridgewater



# Camellia



# Cove Royale





# Salerno Reserve



# Pentalago



# Forte Luxe



# Sailfish Cay





# Master Planned Communities

# NEWFIELD

MARTIN COUNTY, FL

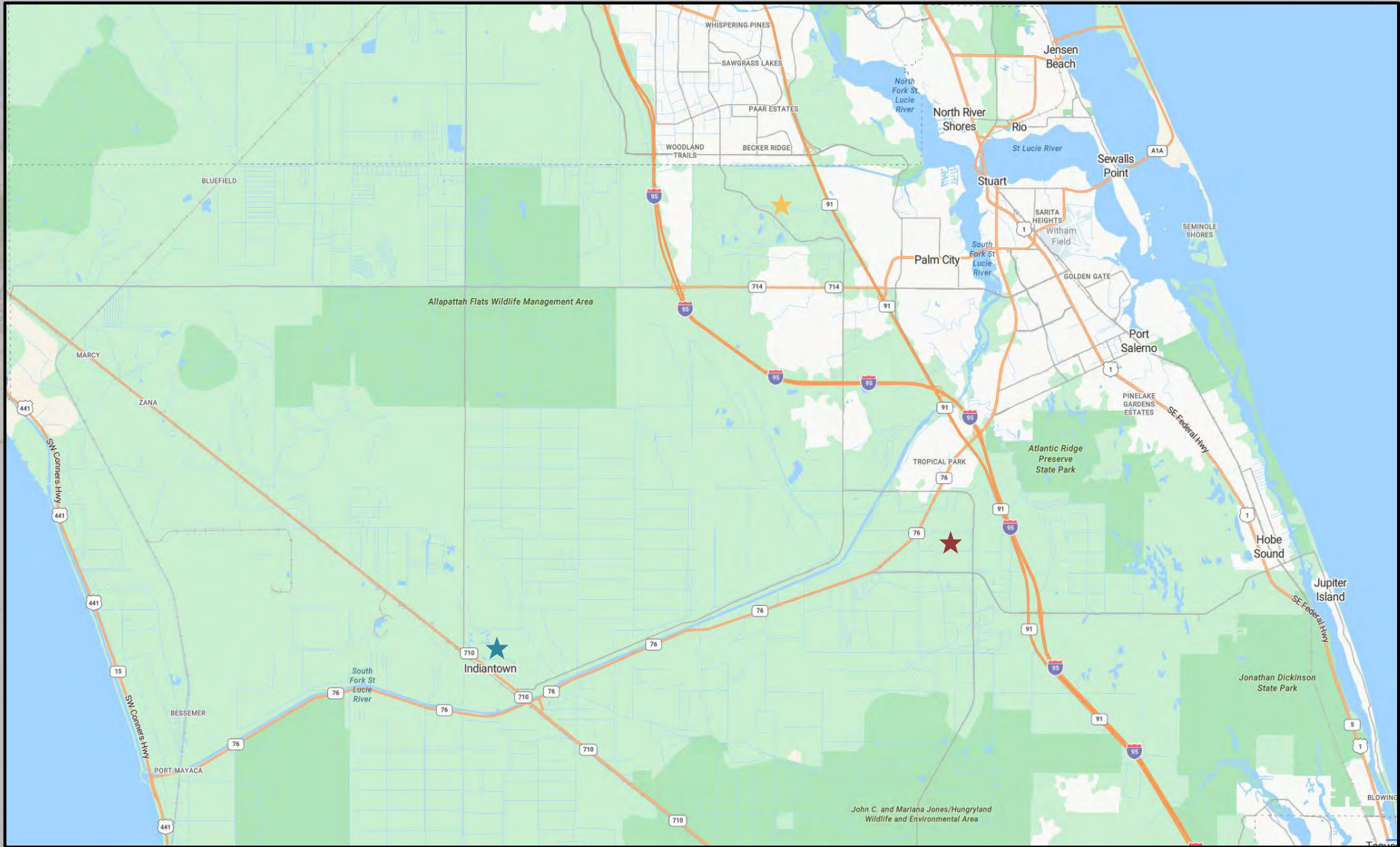
# Storie



TERRA LAGO  
VILLAS OF INDIANTOWN

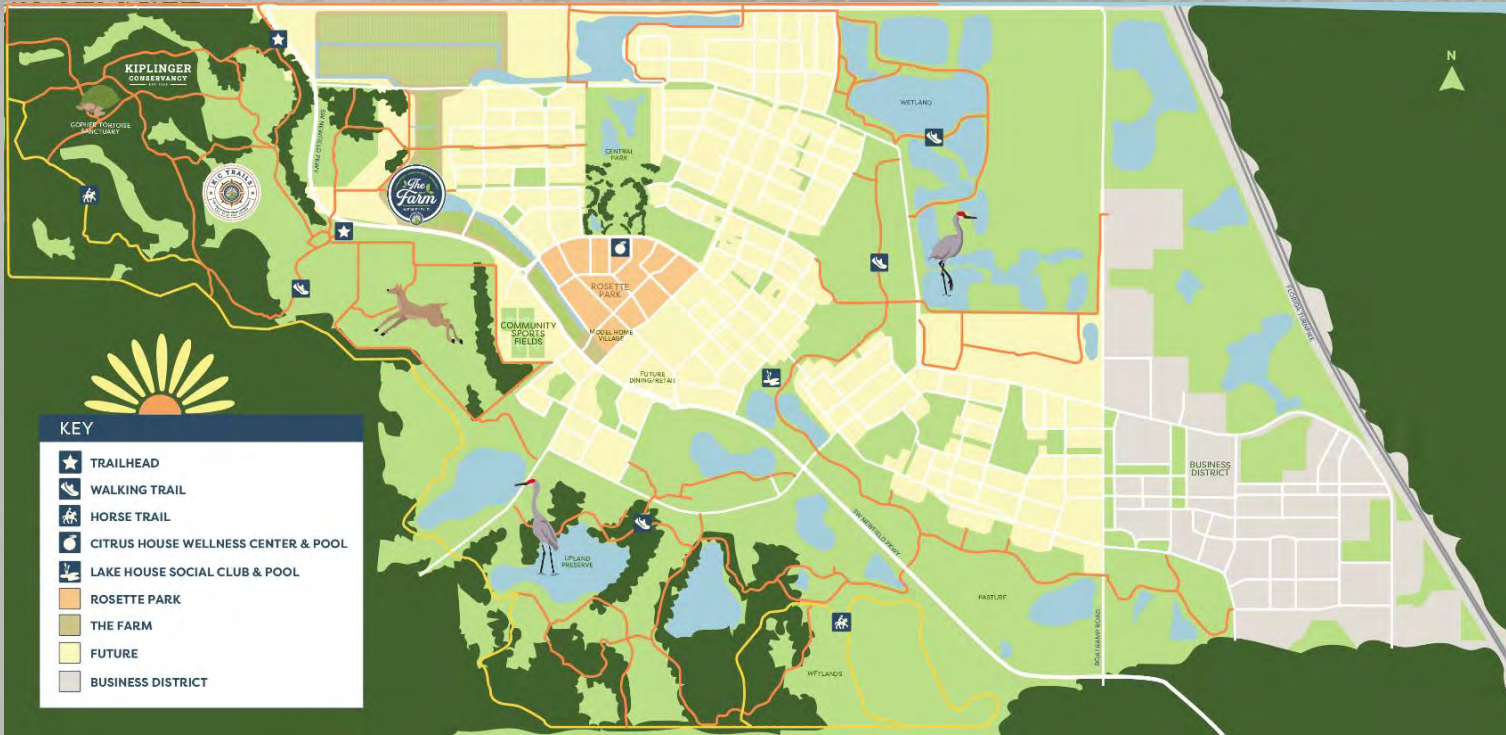


THE GARCIA COMPANIES



# NEWFIELD

MARTIN COUNTY, FL











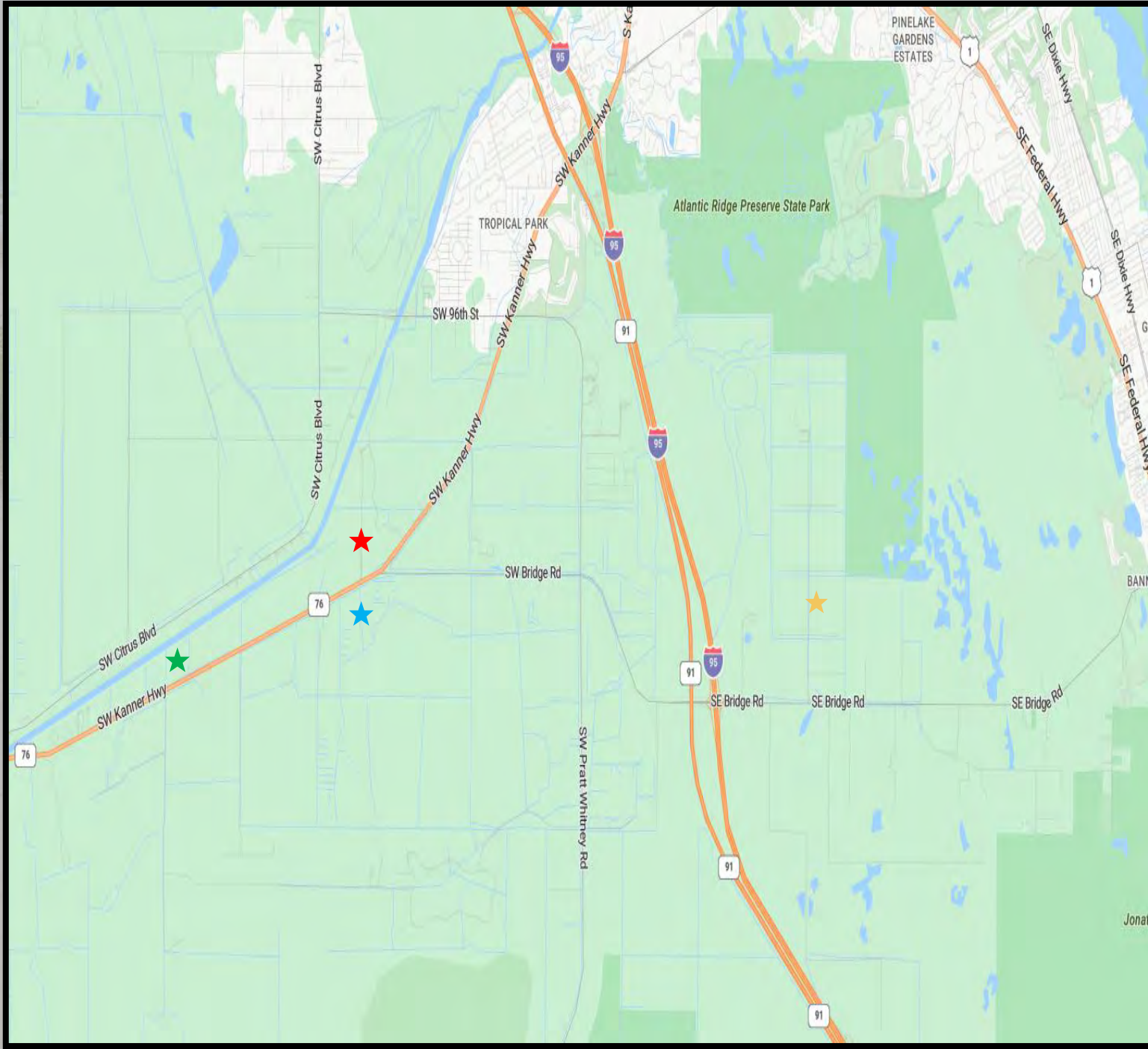
# Golf Courses

APOGEE 

The Ranch 

 Discovery  
LAND COMPANY 

Rolling Sands 



# APOGEE



# APOGEE



# Master Site Plan

## SITE DATA

FUTURE LAND USE: AGRICULTURAL  
EXISTING ZONING: A-2  
PROPOSED ZONING: PUD  
TOTAL SITE AREA: 3,902.84 AC  
RESIDENTIAL UNITS: 175 SINGLE FAMILY LOTS  
OPEN SPACE: 3,547.85 AC (91%)  
AGRICULTURE: 1,205.26 AC (31%)  
TOTAL SITE AREA: 3,902.84 AC  
SOUTHERN PARCEL: 3,460.62 AC  
NORTHERN PARCEL: 442.22 AC

## PROPOSED USE:

BONAFIDE AGRICULTURE, 175 SINGLE FAMILY LOTS, (2) 18-HOLE CHAMPIONSHIP GOLF COURSES, WORLD CLASS PRACTICE FACILITY, UP TO (26) GOLF COTTAGES, RECREATION & ACCESSORY USES, RESIDENTIAL MULTI-SLIP DOCKING FACILITY, MAINTENANCE FACILITIES, SUPPORTING ROADS, UTILITIES & DRAINAGE INFRASTRUCTURE





Discovery  
LAND COMPANY



# Rolling Sands







# Multifamily Residential

# MULTI-FAMILY

## Multi-Family

2025

Volaris (270 Units) ★

Tradewinds (177 Units) ★

COS/2020

County/2020

2023/2024

-Indigo (212 Units) ★

-The Reserve (197 Units) ★

-River North (280 Units) ★

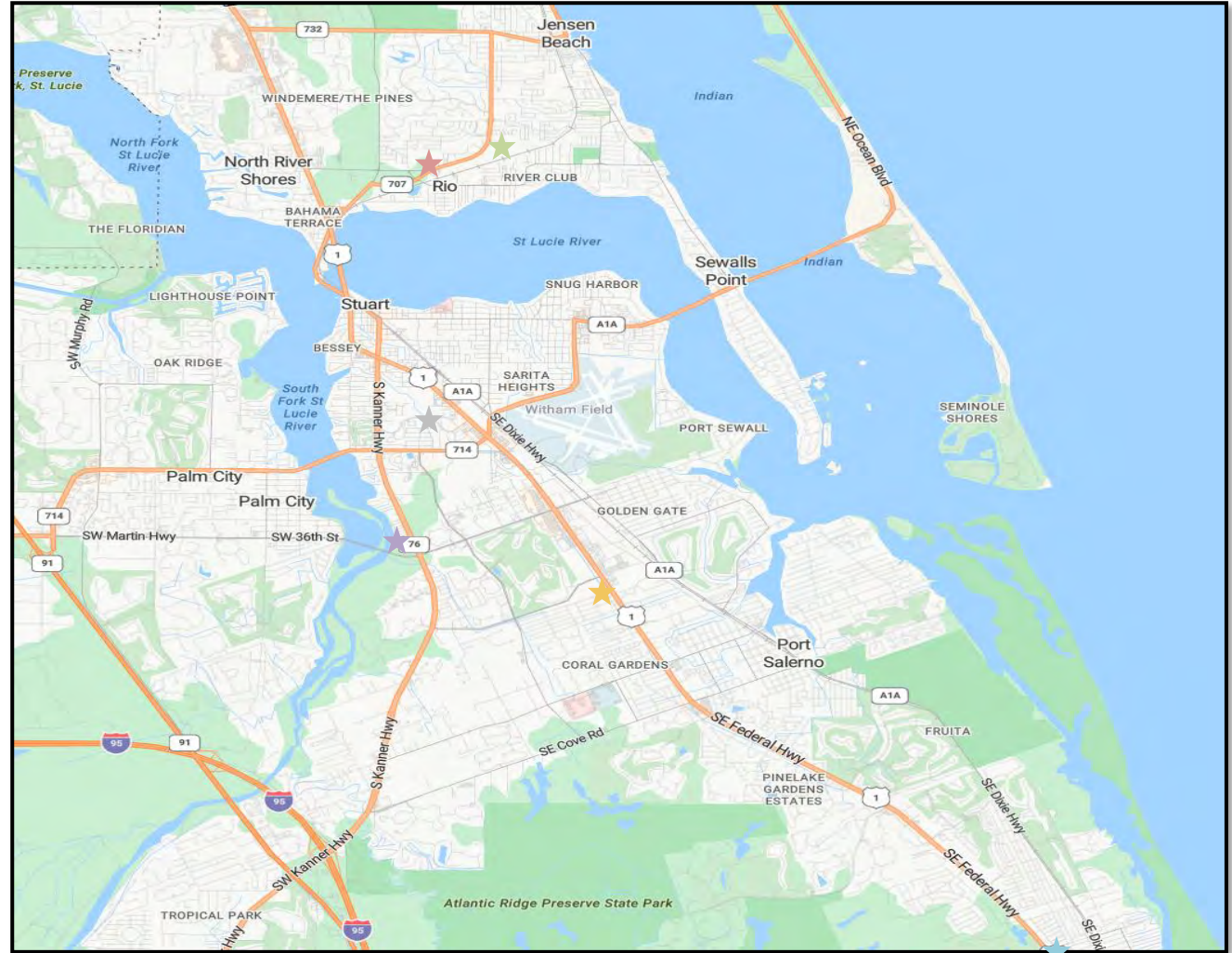
-Central Parkway Lofts (172 Units) ★

COS/2020

County/2018

COS/2020

COS/2021



# Volaris



# Tradewinds



# Martin County Metropolitan Planning Organization (MPO)



## Martin County BOCC Proposed Development Map



## City of Stuart Development Map





# **Treasure Coast Real Estate Data (2024 Certified Tax Rolls)**

# TREASURE COAST REAL ESTATE DATA 2024

## MARTIN

**56.9B**

Total Market Value

**6.45%**

23-24 Percent Increase

**34.8B**

Total Taxable Value

**10.04%**

23-24 Percent Increase

## INDIAN RIVER

**48.6B**

Total Market Value

**6.20%**

23-24 Percent Increase

**29.3B**

Total Taxable Value

**10.19%**

23-24 Percent Increase

## ST. LUCIE

**70.7B**

Total Market Value

**6.88%**

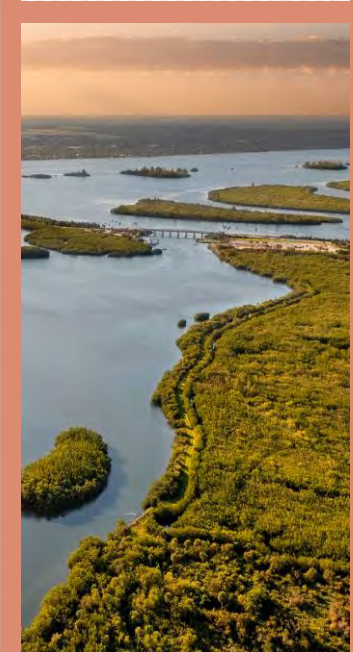
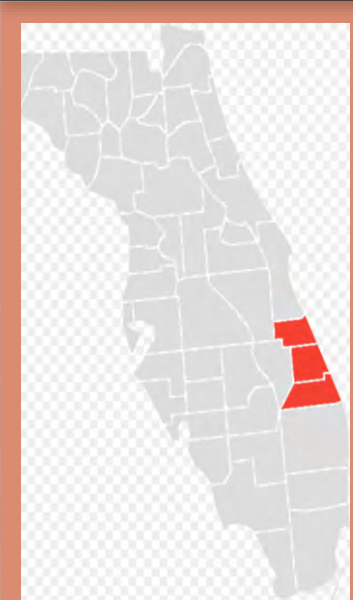
23-24 Percent Increase

**40.0B**

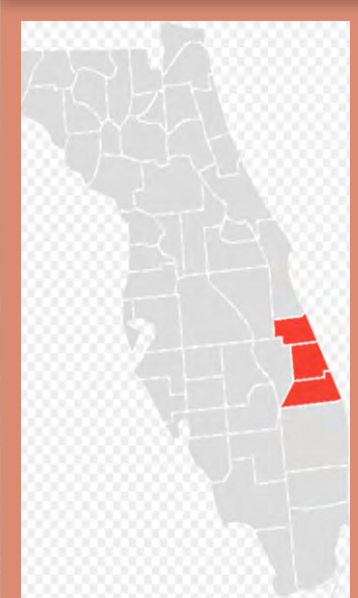
Total Taxable Value

**13.20%**

23-24 Percent Increase



# TREASURE COAST REAL ESTATE DATA 2024



## MARTIN

**162,006**

Total Population

**543.7**

Sq. Miles

**96,883**

Real Property Parcels

**+257**

23-24 Increase

## INDIAN RIVER

**167,352**

Total Population

**502.8**

Sq. Miles

**94,343**

Real Property Parcels

**+479**

23-24 Increase

## ST. LUCIE

**358,704**

Total Population

**571.7**

Sq. Miles

**186,359**

Real Property Parcels

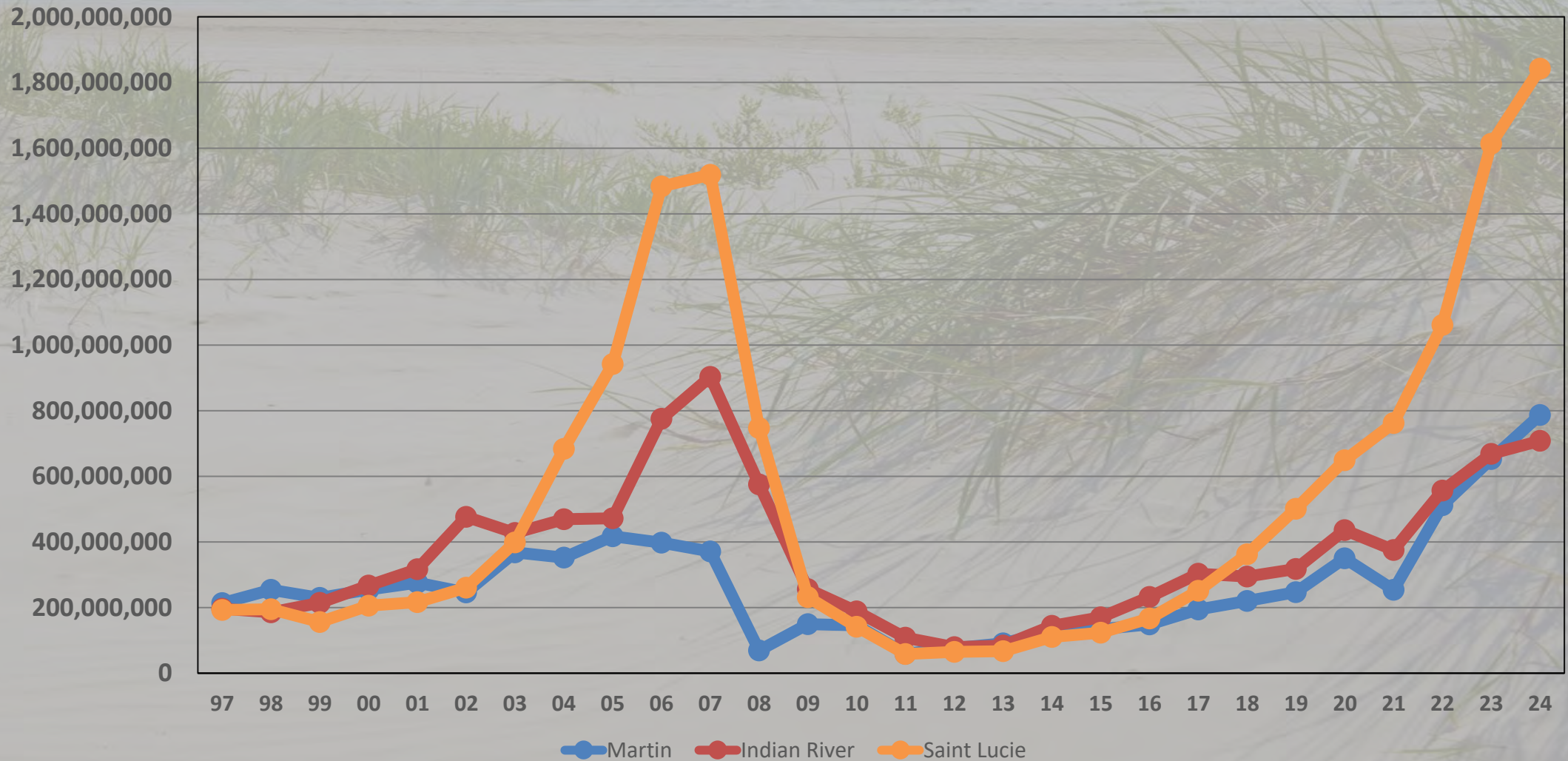
**+2,839**

23-24 Increase



# TREASURE COAST REAL ESTATE DATA

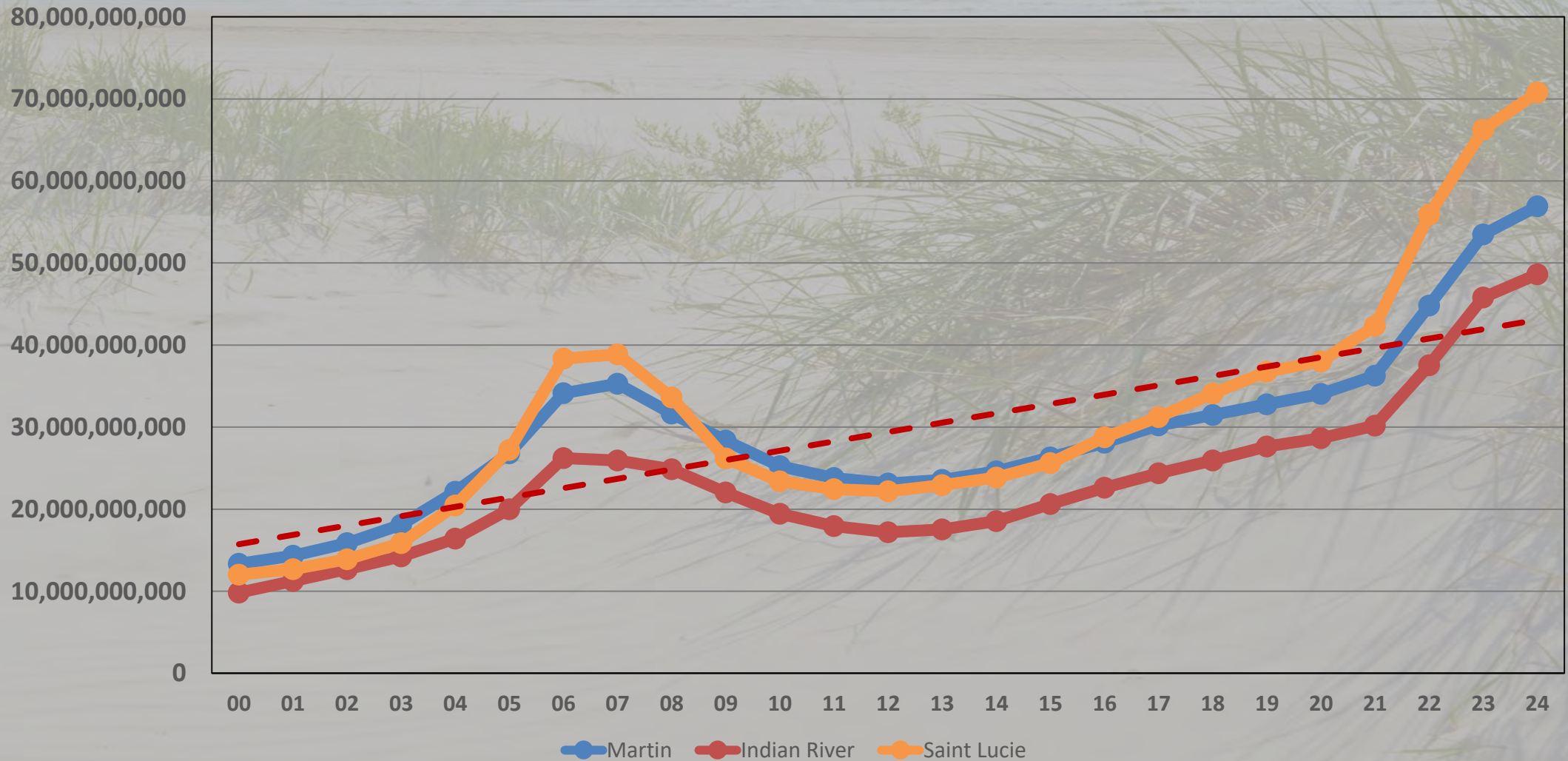
## Historical 25 Year New Construction Trends



SOURCES: [HTTPS://DATA.CENSUS.GOV/](https://data.census.gov/) & [HTTPS://FLORIDAREVENUE.COM/PROPERTY/PAGES/DATAPORTAL.ASPX](https://floridarevenue.com/property/pages/dataportal.aspx)

# TREASURE COAST REAL ESTATE DATA

## Historical 24 Year Market Value Trends



SOURCES: [HTTPS://DATA.CENSUS.GOV/](https://data.census.gov/) & [HTTPS://FLORIDAREVENUE.COM/PROPERTY/PAGES/DATAPORTAL.ASPX](https://floridarevenue.com/property/pages/dataportal.aspx)



# Amendment 5 Review

# Homestead Exemption

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

By law, a homestead exemption is not transferable to your new home. If you move, you must file a new homestead application by coming into the office or online at [www.pa.martin.fl.us](http://www.pa.martin.fl.us).



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



**PROPOSED**

## Constitutional Amendment

To be voted on  
November 5, 2024 ballot.

### Amendment 5 –

#### Homestead Annual Inflation Adjustment

The original homestead exemption of up to \$25,000 would stay the same. However, if passed, the Constitutional Amendment would allow the second \$25,000 homestead exemption to adjust with inflation.

# **AMENDMENT 5 – PASSED CONSTITUTIONAL AMENDMENT**

## **IMPORTANT ASPECTS OF THE PASSED AMENDMENT**

- **Passed in General Election with more than 60% Florida voter approval**
- **This is a statewide exemption and applies to all counties.**
- **Will begin in 2025 tax year**

# **AMENDMENT 5 – PASSED CONSTITUTIONAL AMENDMENT**

## **IMPORTANT ASPECTS OF THE PASSED AMENDMENT**

- **Annual factor only applies to the 2<sup>nd</sup> \$25,000 Exemption**
- **2<sup>nd</sup> \$25,000 Exemption does not apply to School Levies**
- **Factor can only be positive and does not apply if CPI is negative number**
- **Uses the same CPI measurement as annual Save Our Homes but is not limited at 3%**

# AMENDMENT 5 – PASSED

## CONSTITUTIONAL AMENDMENT

<b>Current Homestead Exemption Tax Savings</b>			
<b>Current Homestead Exemption</b>	<b>Exemption Amount</b>	<b>Tax Savings in Town of Sewall's Point</b> Lowest Total Millage: 16.4354 School Board Portion: 5.9430 Non School Portion: 10.4924	<b>Tax Savings in City of Stuart</b> Highest Total Millage: 18.3141 School Board Portion: 5.9430 Non School Portion: 12.3711
1st \$25,000 Applies to all Taxing Authorities	25,000	\$ 410.89	\$ 457.85
2nd \$25,000 Applies to all except School Board	25,000	\$ 262.31	\$ 309.28
<b>Total</b>		<b>\$ 673.20</b>	<b>\$ 767.13</b>

**Current Annual Tax Savings Range:**  
**\$673.20 - \$767.13**

# AMENDMENT 5 – PASSED

## CONSTITUTIONAL AMENDMENT

### Hypothetical Homestead Exemption Tax Savings (After 10 Years of Amendment 5)

Current Homestead Exemption	Exemption Amount	Tax Savings in Town of Sewall's Point		Tax Savings in City of Stuart	
		Lowest Total Millage: 16.4354 School Board Portion: 5.9430 Non School Portion: 10.4924		Highest Total Millage: 18.3141 School Board Portion: 5.9430 Non School Portion: 12.3711	
1st \$25,000 Applies to all Taxing Authorities	25,000	\$	410.89	\$	457.85
2nd \$25,000 Applies to all except School Board	31,623	\$	331.81	\$	391.22
<b>Total</b>		\$	742.69	\$	849.07

**Current Annual Tax Savings Range:**  
**\$673.20 - \$767.13**

**After 10 Years of Amendment 5 Annual Tax Savings Range:**  
**\$742.69 - \$849.07**



# AMENDMENT 5 – PASSED

## CONSTITUTIONAL AMENDMENT

### Hypothetical Homestead Exemption Tax Savings (After 20 Years of Amendment 5)

Current Homestead Exemption	Exemption Amount	Tax Savings in Town of Sewall's Point		Tax Savings in City of Stuart	
		Lowest Total Millage: 16.4354 School Board Portion: 5.9430 Non School Portion: 10.4924		Highest Total Millage: 18.3141 School Board Portion: 5.9430 Non School Portion: 12.3711	
1st \$25,000 Applies to all Taxing Authorities	25,000	\$	410.89	\$	457.85
2nd \$25,000 Applies to all except School Board	39,985	\$	419.54	\$	494.66
<b>Total</b>		\$	830.42	\$	952.51

**Current Annual Tax Savings Range:  
\$673.20 - \$767.13**

**After 20 Years of Amendment 5 Annual Tax Savings Range:  
\$830.42 - \$952.51**

# AMENDMENT 5 – PASSED

## CONSTITUTIONAL AMENDMENT

### Hypothetical Homestead Exemption Tax Savings (After 30 Years of Amendment 5)

Current Homestead Exemption	Exemption Amount	Tax Savings in Town of Sewall's Point		Tax Savings in City of Stuart	
		Lowest Total Millage: 16.4354 School Board Portion: 5.9430 Non School Portion: 10.4924		Highest Total Millage: 18.3141 School Board Portion: 5.9430 Non School Portion: 12.3711	
1st \$25,000 Applies to all Taxing Authorities	25,000	\$	410.89	\$	457.85
2nd \$25,000 Applies to all except School Board	52,696	\$	552.91	\$	651.91
<b>Total</b>		\$	963.80	\$	1,109.76

**Current Annual Tax Savings Range:  
\$673.20 - \$767.13**

**After 30 Years of Amendment 5 Annual Tax Savings Range:  
\$963.80 - \$1,109.76**

# AMENDMENT 5 – PROPOSED CONSTITUTIONAL AMENDMENT

## ADDITIONAL HOMESTEAD EXEMPTION ADJUSTMENT

Section 196.031(1)(b), Florida Statute, requires the value of the additional homestead exemption be adjusted annually based on the Consumer Price Index as reported by the United States Department of Labor, Bureau of Labor Statistics. The \$25,000 value of the additional exemption will be increased when the inflation adjustment is positive and applied to the assessed value greater than \$50,000. The adjustment begins with the 2025 tax year assessment.

- a. The percentage change in the Consumer Price Index (CPI) for all urban consumers, U.S. city average, all items 1967 = 100 or successor reports\* for the preceding calendar year as initially reported by the U.S. Department of Labor, Bureau of Labor Statistics.

The current successor report is the 1982 – 84 = 100 current series.

The CPI change amounts in the chart below are from the year prior to the year listed.

\*The percentage changes are rounded to the nearest tenth of a percent.

**Additional Homestead Exemption Annual Increase**

Year	CPI Change*	Maximum Exemption Amount
2025	2.9%	\$25,722
2024	Base year	\$25,000

Increase to Exemption Effecting Non School Levies	Sewall's Point Non School Millage (10.4924)	Stuart Non School Millage (12.3711)
722	\$ 7.58	\$ 8.93



# **Economic Development Ad Valorem Tax Exemption**

# **ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION PROGRAM**

- **Authorized by Florida Statute 196.1995 for New or Expanding Businesses**
- **Up to a 10-year Exemption for both Real & Personal Property Taxes.**
- **Not available in all counties and cities. Only available if a voter referendum has passed.**

# **ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION PROGRAM**

- **Martin County passed a 2<sup>nd</sup> 10-year term in 2020 with 62.6% (20,356 yes / 12,156 no) / MC Ordinance 1137**
- **Exemption strictly applies to County Taxable Value and does not apply to voted debt.**
- **Exemption only applies to Improvement value of New or Expanded Business and all New TPP Assets.**

# **ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION PROGRAM**

- **Requirements to qualify-**
- **New or expanding business in either manufacturing or in a target industry defined in s. 288.005**
  - **Must establish 10 or more new full-time jobs paying an average wage above average wages in the area.**

# **ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION PROGRAM**

- **Primary ways to qualify-**
- **New or expanding business not in manufacturing or in a target industry**
  - **Must establish 25 or more new full-time jobs and facility receives less than one-half of total sales revenue in the State of Florida for each year exemption is claimed.**
  - **Expanding businesses must be on a site located within the same county or municipality as existing business**



# **ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION PROGRAM**

- **(Cont'd) New or expanding business not in manufacturing or in a target industry**
  - **Expanding businesses must be on a site located within the same county or municipality as existing business**
  - **Must be collocated with a facility owned by the existing business**
  - **Must result in a net increase in employment at facility of no less than 10 percent or increase in productive output or sales no less than 10 percent.**

# **ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION PROGRAM**

- **Order of steps to qualify**
- **Prior to January 1<sup>st</sup>**
  - **Initial motion or resolution by governing board identifying all added Improvement and TPP value that will be exempted.**
  - **Business will add the TPP and CO Improvement**

# **ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION PROGRAM**

- **After January 1<sup>st</sup>**
  - **Business will complete and file the DR-418 along with any supplemental material to the county prior to March 1<sup>st</sup>.**
  - **County will deliver a copy of application to Property Appraiser who will complete its designated portion of the application and report findings to the county.**
  - **The county will review completed application and comments returned by Property Appraiser and if approved it will adopt an ordinance granting the exemption.**

# **ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION PROGRAM**

- **After January 1<sup>st</sup>**
  - **Exemption does not auto renew. If applicant qualifies in initial year the Property Appraiser will receive annual performance updates from County that support the continuation or removal of the exemption each year.**

# ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION PROGRAM

ECONOMIC DEVELOPMENT AD VALOREM PROPERTY TAX EXEMPTION						DR-418 R. 12/99	
Chapter 196.1995, Florida Statutes							
To be filed with the Board of County Commissioners, the governing boards of the municipality, or both, no later than March 1 of the year the exemption is desired to take effect.							
1 Business name				Mailing address			
2 Please give name and telephone number of owner or person in charge of this business.							
Name				Telephone number			
3 Exact Location (Legal Description and Street Address) of Property for which this return is filed						4 Date you began, or will begin, business at this facility	
5 Description of the improvements to real property for which this exemption is requested						Date of commencement of construction of improvements	
6 Description of the tangible personal property for which this exemption is requested and date when property was, or is to be purchased						APPRAISER'S USE ONLY	
Class or Item	Age	Date of Purchase	Taxpayer's Estimate of				
			Original Cost	Cond*	Fair Market Rent	Cond*	
			\$	▼	\$	▼	\$
			\$	▼	\$	▼	\$
			\$	▼	\$	▼	\$
			\$	▼	\$	▼	\$
			\$	▼	\$	▼	\$
			\$	▼	\$	▼	\$
			\$	▼	\$	▼	\$
			\$	▼	\$	▼	\$
			\$	▼	\$	▼	\$
			\$	▼	\$	▼	\$
Average value of inventory on hand:			*Condition: good, avg (average), or poor				
Any additional personal property not listed above for which an exemption is claimed must be returned on form DR-405 (Tangible Personal Property Tax Return) and a copy attached to this form.							
7 Do you desire exemption as a <input type="checkbox"/> new business or <input type="checkbox"/> expansion of an existing business					9 Trade levels (check as many as apply)		
8 Describe type or nature of your business					<input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input type="checkbox"/> Manufacturing <input type="checkbox"/> Professional		
					<input type="checkbox"/> Service <input type="checkbox"/> Office <input type="checkbox"/> Other, specify:		
10 Number of full-time employees to be employed in Florida							
If an expansion of an existing business:			Net increase in employment		%		Increase in productive output resulting from this expansion
11 Sales factor for the facility requesting exemption:							
Total sales in Florida from this facility-one (1) location only			divided by	Total sales everywhere from this facility-one (1) location only			=
12 For office space owned and used by a corporation newly domiciled in Florida			Date of incorporation in Florida			Number of full-time employees at this location	

# ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION PROGRAM

## Property Appraiser's Use Only

I	Total revenue available to the county or municipality for the current fiscal year from ad valorem tax sources	\$
II	Revenue lost to the county or municipality for the current fiscal year by virtue of exemptions previously granted under this section	\$
III	Estimate of the revenue which would be lost to the county or municipality during the current fiscal year if the exemption applied for were granted and the property for which the exemption is requested would otherwise have been subject to taxation	\$
IV	Estimate of the taxable value lost to the county or municipality if the exemption applied for was granted Improvements to real property \$ Personal property \$	
V	I have determined that the property listed above meets the definition, as defined by Section 196.012(15) or (16), Florida Statutes, as a <input type="checkbox"/> new business <input type="checkbox"/> expansion of an existing business <input type="checkbox"/> neither	
VI	Last year for which exemption may be applied	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>



# New Website Features

# UPGRADED ANNUAL EAGLEVIEW IMAGERY

## Real Property Card

[< BACK TO SEARCH](#)



County Map



Sales Map



TRIM Notice



Permits



Tax Bill



County Data



Google Maps



Bird's Eye View

Basic Information

Improvement Detail

Sales History

Value History

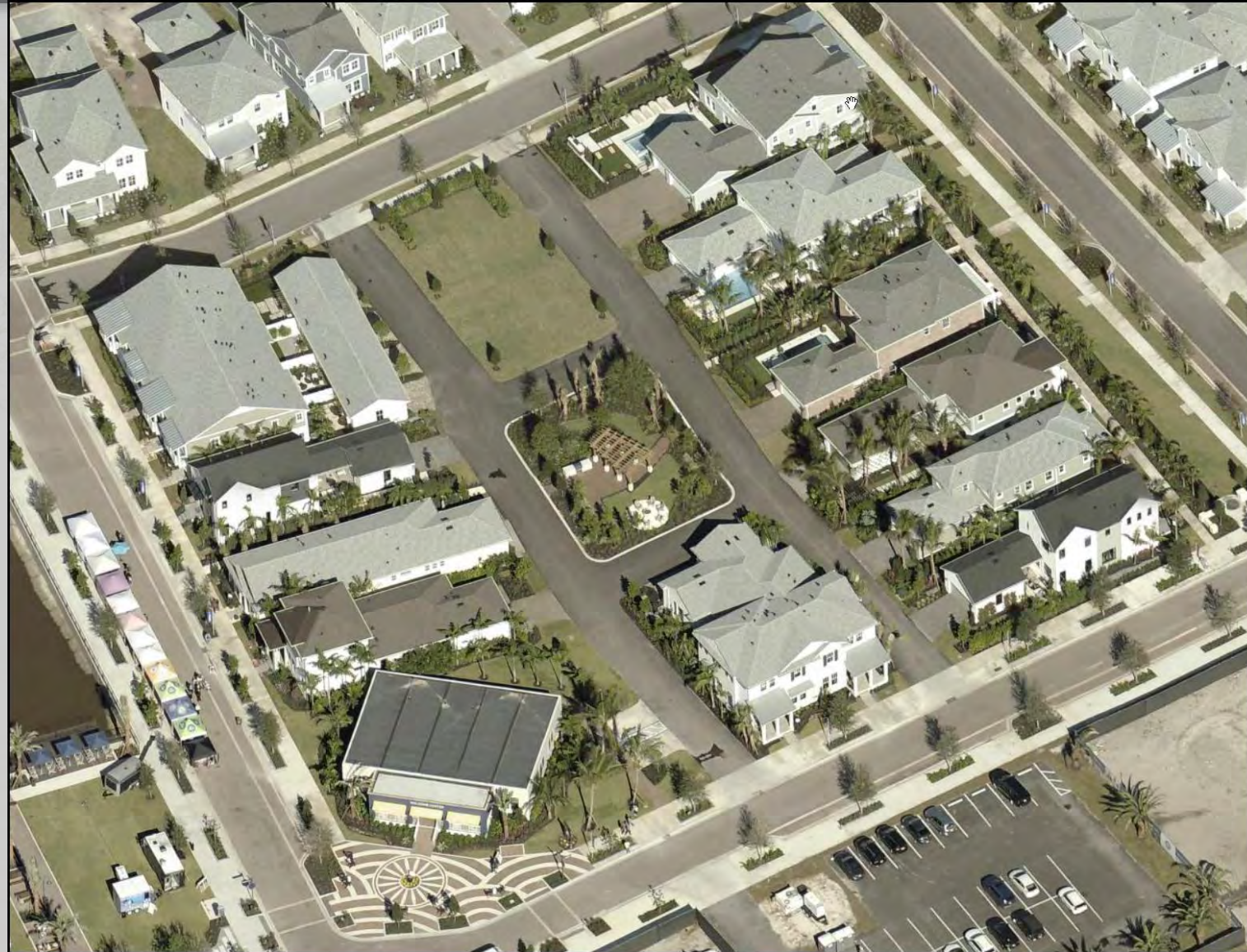


PRINT PROPERTY CARD





# UPGRADED ANNUAL EAGLEVIEW IMAGERY



# UPDATED PERMIT REPORT

Parcel ID Number: 16-37-41-014-000-00010-4  
Account Number: 1484  
Address: 4482 NE SKYLINE DR , JENSEN BEACH

Data Source:  
Martin County Building Department  
Phone: (772) 288-5916

## Permit History Report

Application Date	Permit Number	Permit Type	Permit Status	Permit Description
Jun 22, 2018	BLD2018061395	Residential Fence	Closed-Certificate Issued	Install 70' of chain link fence with 1 gate 4' height.
Nov 09, 2017	2017110439	45 - SCREEN PORCH FIN	CP - Completed	Scrn walls only
Oct 23, 2017	BSRO2017110439	Residential Screen Room	DONE	Installation of screen porch walls only
Aug 28, 2017	BFEN2017121009	Residential Fence	Closed-Certificate Issued	Install 125' 4' chainlink fence/ install 6' board on board fence/ 262
Aug 28, 2017	BSWP2018020056	Residential Swimming Pool No Deck	Closed-Certificate Issued	Install 12x24 above ground pool/ run underground elect to pool pump with gfce protection.
May 30, 2017	BGHS2018020400	Guest House	Closed-Certificate Issued	New construction 14 x 28 392 sqft guest house and garage 36 x 28 1008 sq foot and total of 1400 sq ft cbs construction
Apr 10, 2017	BRWT196169	Residential Retaining Wall	CNCL	Install 140' engineered retaining wall in north west corner of lot
Nov 16, 2016	2016110638	47 - SINGLE FAMILY DWELLING	CP - Completed	New build 3343 sqft home 1875 s.f. under dfp by nsj 1/12/17
Jul 11, 2016	BSFR2016110638	Single Family Residence	DONE	New construction build 3343 sqft home 1875 s.f. under air ( owner bulder) & site retaining wall.
Oct 01, 1992	NPA220060276	Project PAMP	Closed-Complete	This property has upland and/or wetland habitats that are protected under a county-approved preserve area management plan (pamp). these preserve areas are protected from development and land clearing in perpetuity. for more information, please contact the county growth management department.

No warranties, express or implied, are provided for the accuracy of the data herein, its use, or its interpretation. Since this information is periodically updated, this report may not reflect the current data.



# Demo of New Advanced Search