



Martin County Property Appraiser
Jenny Fields, CFA

INTERACTIVE CALENDAR

[Searches](#)[Homestead Exemption](#)[Other Exemptions & Benefits](#)[Forms](#)[Business & Agriculture](#)[Tools & Resources](#)[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



September

2024



SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
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1	<div data-bbox="392 454 583 511">Office Closed - Labor Day</div> <div data-bbox="392 529 583 596">iCareCommunity Magazine</div>	<div data-bbox="634 461 825 529">Friends and Neighbors of Martin County</div> <div data-bbox="634 548 825 596">September E-Newsletter</div>	<div data-bbox="876 461 1067 511">Martin County Business Exchange</div>	<div data-bbox="1118 461 1309 548">Community Unity-Children's Services Council of Martin County</div> <div data-bbox="1118 566 1309 596">Out2News</div>	<div data-bbox="1360 461 1551 491">Out2News</div>	7
8	<div data-bbox="392 679 583 766">Petition Filing Deadline for the Value Adjustment Board</div>	10	11	12	13	14
15	16	<div data-bbox="634 851 825 901">Martin County Real Estate Council</div>	<div data-bbox="876 851 1067 901">Berkshire Hathaway</div>	19	20	21
22	23	24	<div data-bbox="876 1015 1067 1102">Business Development Board of Martin County</div>	26	<div data-bbox="1360 1015 1551 1065">Women Who Rock</div>	28
29	30					

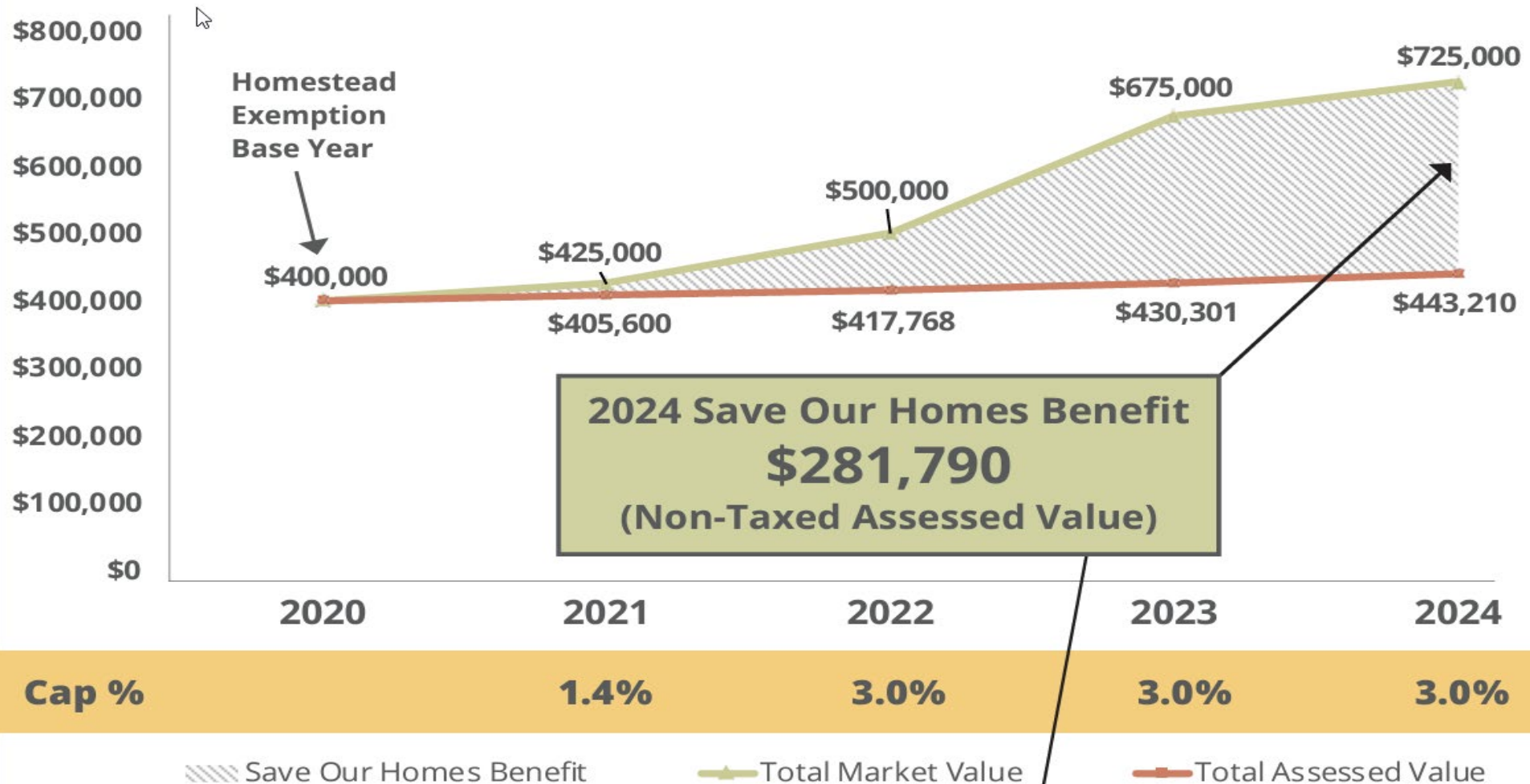
- Presentations
- Publications
- Important Dates
- Videos
- Mailings
- Volunteering



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

SAVE OUR HOMES BENEFIT

Market Value to Assessed Value Spread



SAVE OUR HOMES BENEFIT



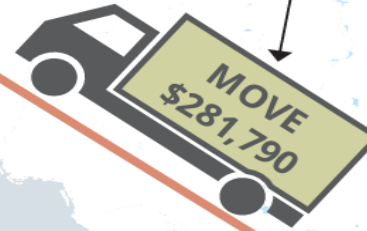
“PORTING” the SOH BENEFIT (AKA: Portability)

The homestead exemption is not transferable, but you can “move” the accumulated SOH benefit to a new home, anywhere in Florida. You have from January 1st of the year you move, until January 1st three years later, to re-apply for homestead and retain the SOH benefit, which will come off the market value of your new home. This is known as “portability.” Please contact our office for your actual upsize or downsize portability estimate or you can use the Property Tax Estimator tool available on our website.

Scan QR code to use *Property Tax Estimator*



MARTIN
COUNTY



PURCHASED IN 2023

2023 Trim Notice



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

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

2024 Trim Notice



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

Taxes: \$11,515 (Yours)



Can I Rent My Homestead Property?

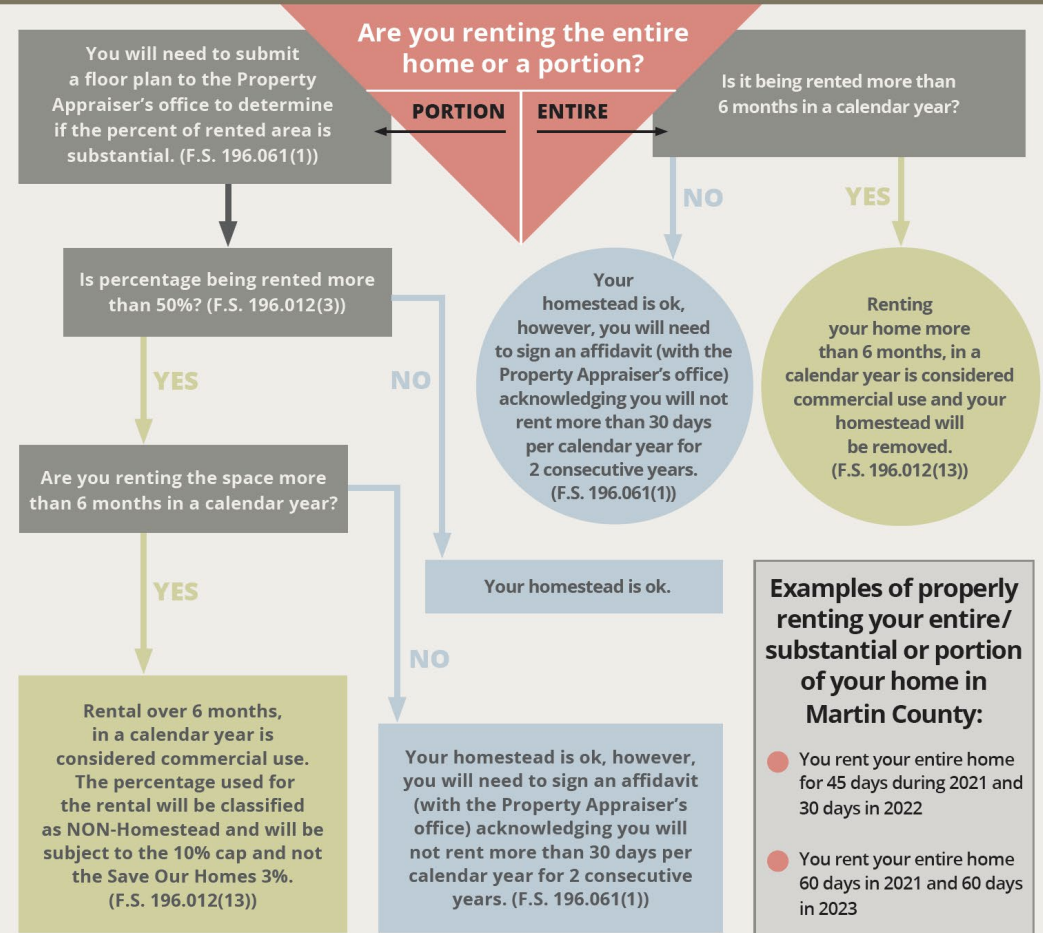


MARTIN COUNTY
PROPERTY APPRAISER
Jenny Fields, CFA

Using your mobile device's camera, scan this QR Code and visit us on:



CAN I RENT MY HOMESTEAD PROPERTY?



Examples of properly renting your entire/substantial or portion of your home in Martin County:

- You rent your entire home for 45 days during 2021 and 30 days in 2022
- You rent your entire home 60 days in 2021 and 60 days in 2023
- You rent a room (less than 50% of your home) for any duration of time.

This is the Martin County Property Appraiser office policy and does not necessarily mean all Florida Property Appraisers interpret the statutes in the same way.

"We VALUE Martin!"

Website: pa.martin.fl.us • Email: info@pa.martin.fl.us • (772) 288-5608



Agricultural Classification



AGRICULTURAL CLASSIFICATION

1. Agricultural classification is a tax savings benefit for property owners that use their land for bona fide commercial agricultural uses.
2. "Bona fide use" means good faith, commercial agricultural use of the land with the intent of earning a profit.
3. This benefit results in the land being valued based on the probable income from normal agricultural use. This is often substantially less than market value.
4. The agricultural use must be in place on or before January 1st of the year which the ag classification is requested.
5. Only the land value portion of the property that is being used for agriculture can receive the classification.

AG CLASSIFICATION TOOLS & RESOURCES

QUICK LINKS



File Online for Homestead Exemption



2022 TRIM Notice Search



Property Tax Estimator



Address Change Request



NEW: Proposed Developments



NEW: Ag Classification Questionnaire



MARTIN COUNTY
PROPERTY APPRAISER
Jenny Fields, CFA

Using your mobile device's camera,
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AGRICULTURAL CLASSIFICATION

Agricultural classification may be applied to different types of properties that are primarily used for bona fide commercial agricultural uses. "Bona fide use" means good faith, commercial agricultural use of the land with the intent of earning a profit. The classification is a benefit to property owners that results in the land being assessed based upon the probable income from normal agricultural use, which is often substantially less than market value. The agriculture use must be in place on or before January 1st of the year for which the classification is requested, and only the land value portion of the property that is being used for agriculture can receive the classification.

Common agricultural uses include bees, nurseries, cattle, goats, sheep, and horse boarding.

How do I apply for Agricultural Classification?

- The application can be found on our website or you can come into our Office to apply.
- Be sure to sign your application and return it to our Office with supporting documentation by March 1st in the year you apply.
- If the landowner is leasing the land to another party, then a written lease is required.
- A lease alone is not sufficient evidence that a parcel is in commercial agricultural use. A copy of the tenant's IRS Form 1040F or equivalent from the most recent year's federal tax return must be submitted with the application.

Do I need to file a tangible personal property tax return?

- Yes. Tangible personal property includes all items such as machinery, tools, equipment, and supplies used in connection with a business.
- Tangible personal property tax returns must be submitted to our Office by April 1st.

What if my application is denied?

If your application for agricultural classification is denied, you will receive a denial letter on or before July 1st. The letter will explain the appeal process.

What happens to the agricultural classification when the property is sold (ownership is changed), or when I stop using my land for commercial agriculture?

- When the property is sold or no longer being used for the agricultural purpose that was approved, the agricultural classification is removed and the land that has been assessed at a low agricultural use value will reset to the current market value.
- This reset of value will cause a significant increase in property taxes because agriculturally classified land is not protected by homestead exemption or other assessment limitations.

What is agritourism?

- Any agricultural related activity consistent with a bona fide farm, livestock operation, or ranch or in a working forest which allows members of the public, for recreational, entertainment, or educational purposes, to view or enjoy activities, including farming, ranching, historical, cultural, civic, ceremonial, training and exhibition, or harvest-your-own activities and attractions.
- Because there are many statutes surrounding what is and what is not allowed, please contact our office to learn more before agritourism is introduced to your agriculturally classified land.



Website: www.pa.martin.fl.us

Please refer to our website for the most current and complete guidelines. Using your mobile device's camera, scan this QR code for detailed agricultural classification information.



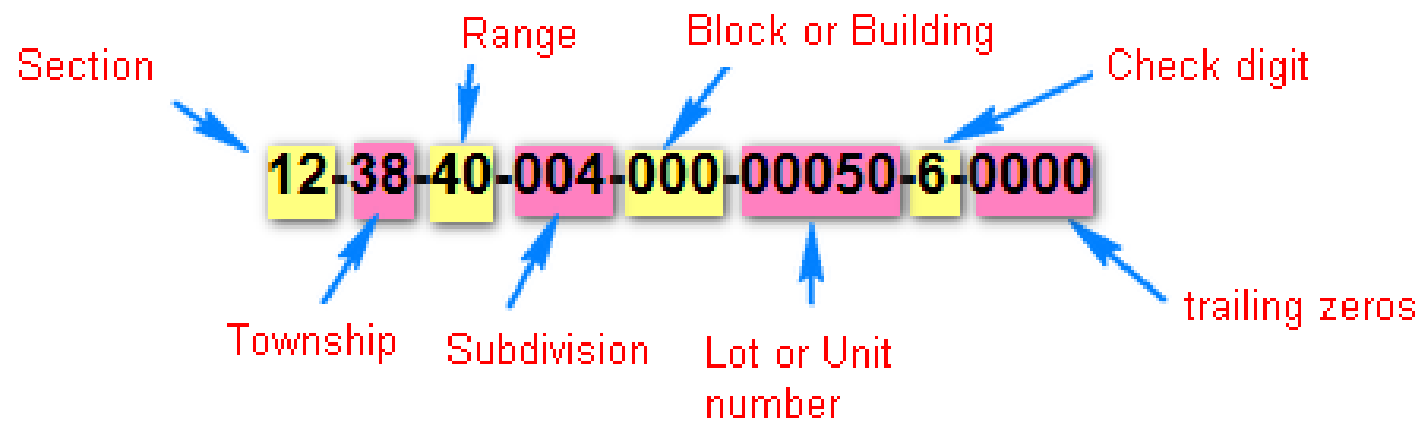


Parcel Identification Number

PARCEL NUMBERING SYSTEM

✓ All parcels of land in Martin County are identified with their own unique parcel identification number (PIN)

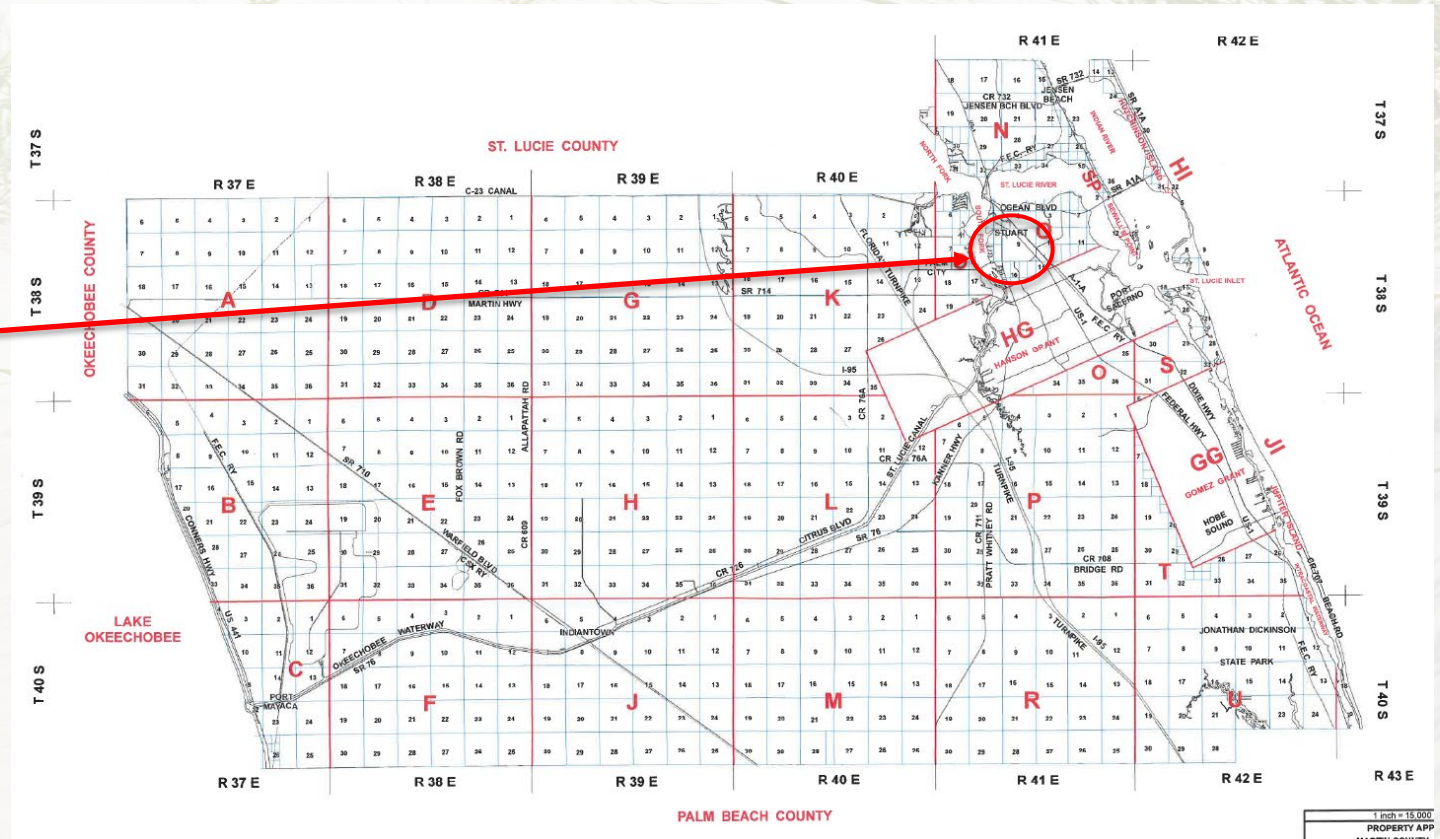
✓ PINs are 18 digits long and are necessary to determine where the property is located



PARCEL NUMBERING SYSTEM

The first six numbers establish what section, township and range the property is located

09-38-41-010-002-00190-9



PARCEL NUMBERING SYSTEM

The next three numbers are the subdivision or condominium number and indicate which subdivision/condominium the parcel is located

09-38-41-010-002-00190-9

The next three numbers represent the subdivision block or condominium building number

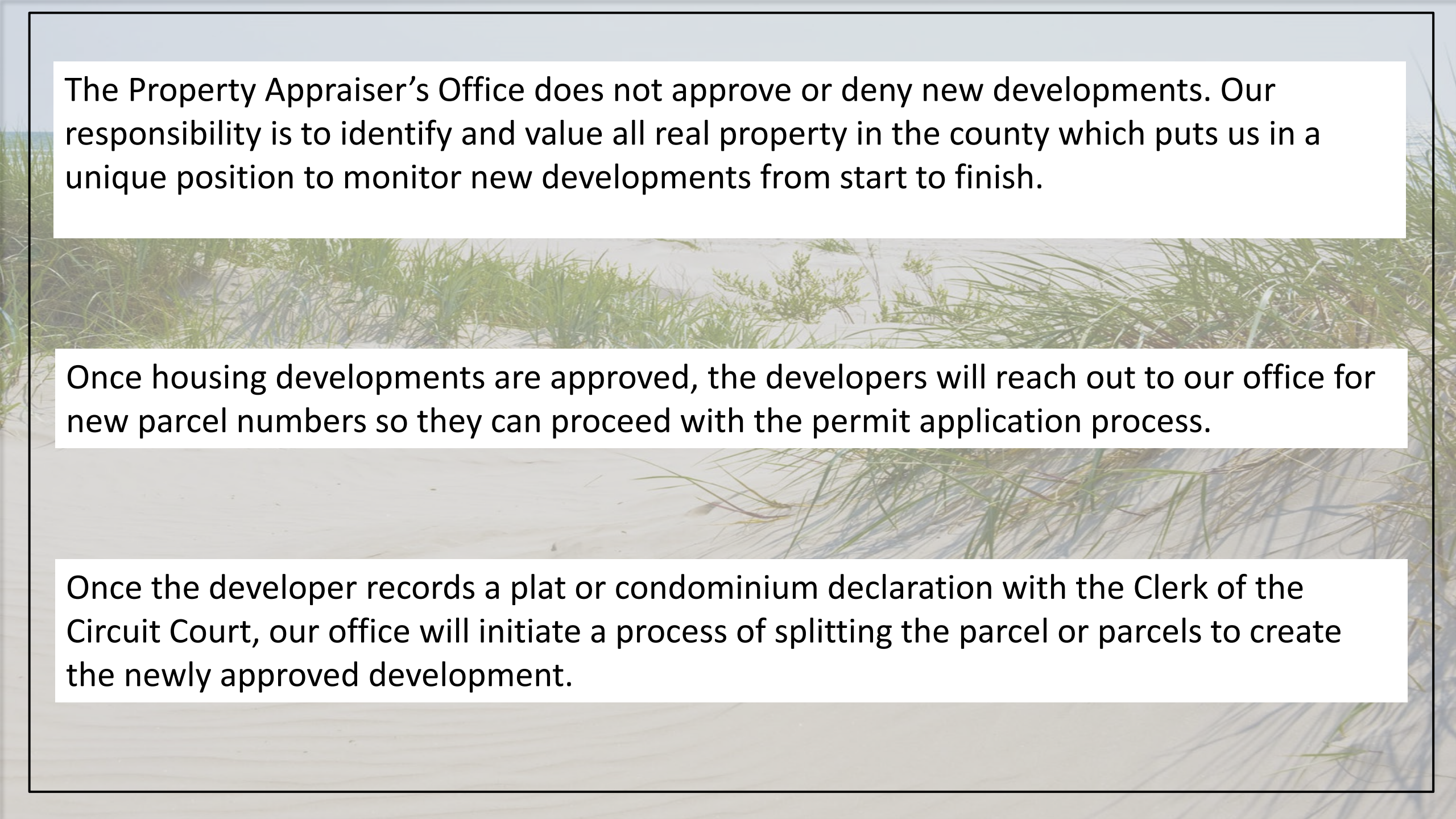
09-38-41-010-002-00190-9

The next five numbers represent the subdivision lot or condominium unit number

09-38-41-010-002-00190-9



New Developments



The Property Appraiser's Office does not approve or deny new developments. Our responsibility is to identify and value all real property in the county which puts us in a unique position to monitor new developments from start to finish.

Once housing developments are approved, the developers will reach out to our office for new parcel numbers so they can proceed with the permit application process.

Once the developer records a plat or condominium declaration with the Clerk of the Circuit Court, our office will initiate a process of splitting the parcel or parcels to create the newly approved development.



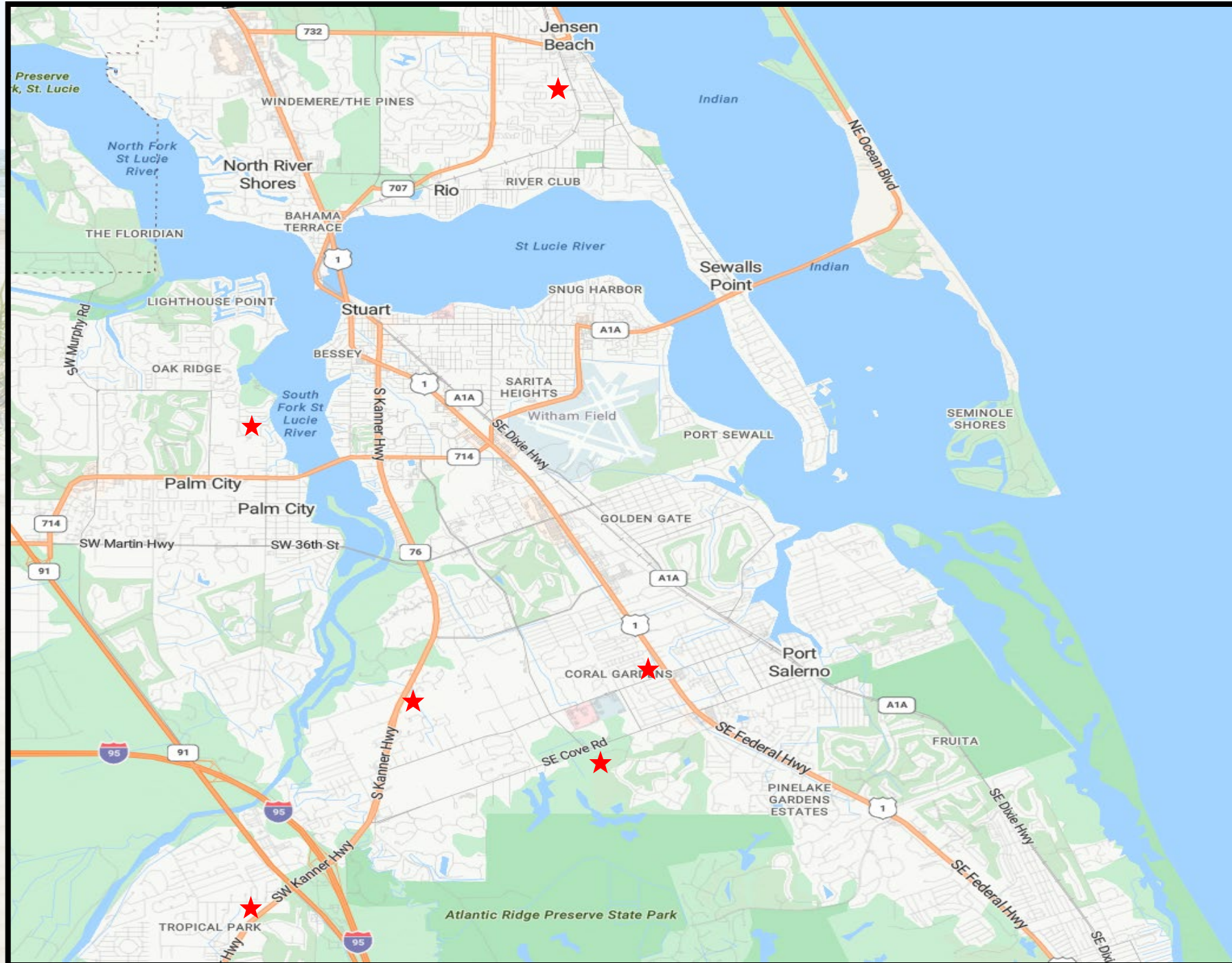
Single Family Residential

D·R·HORTON®

America's Builder



1. Sabal Pointe – 68 SFD, \$549+
2. The Oaks – 24 SFD, \$729+
3. Willow Pointe – 65 SFD, \$533+
4. Sandpiper Square – 20 SFD
5. Preserves at Park Trace – 114 SFD
6. Hampton Estates – 28 SFD





- 1. Copperleaf – 373 SFD \$1.34+
- 2. Highpointe – 313 SFD, \$547+
- 3. Bridgewater – 107 SFD, \$1.74+



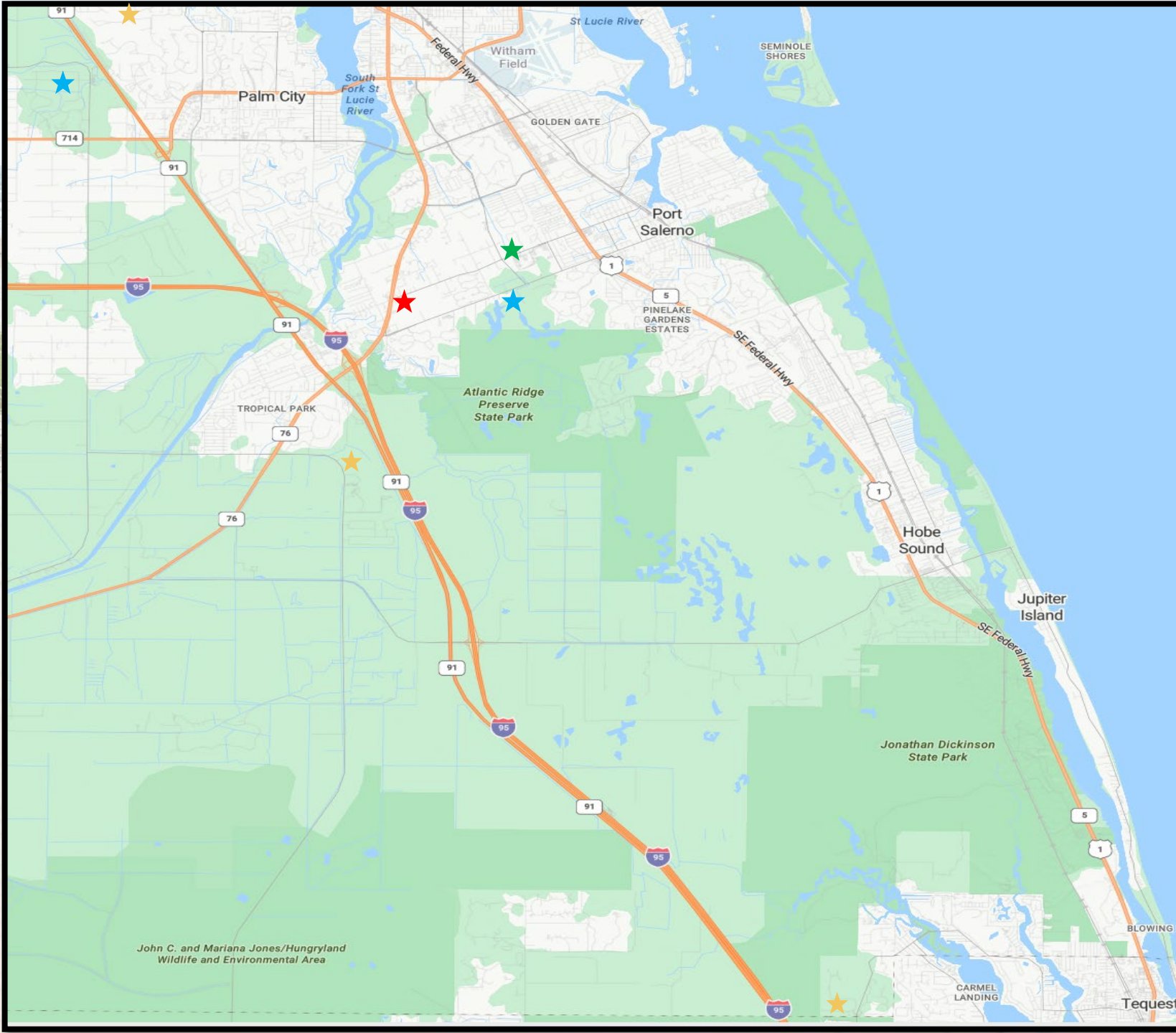
- 1. Canopy Creek – 294 SFD, \$1.35+
- 2. Cove Royale – 117 SFD, \$600+



- 1. Salerno Reserve – 79 SFD \$669+



- 1. Edgewater Pointe – 117 TH, \$392+





Master Planned Communities

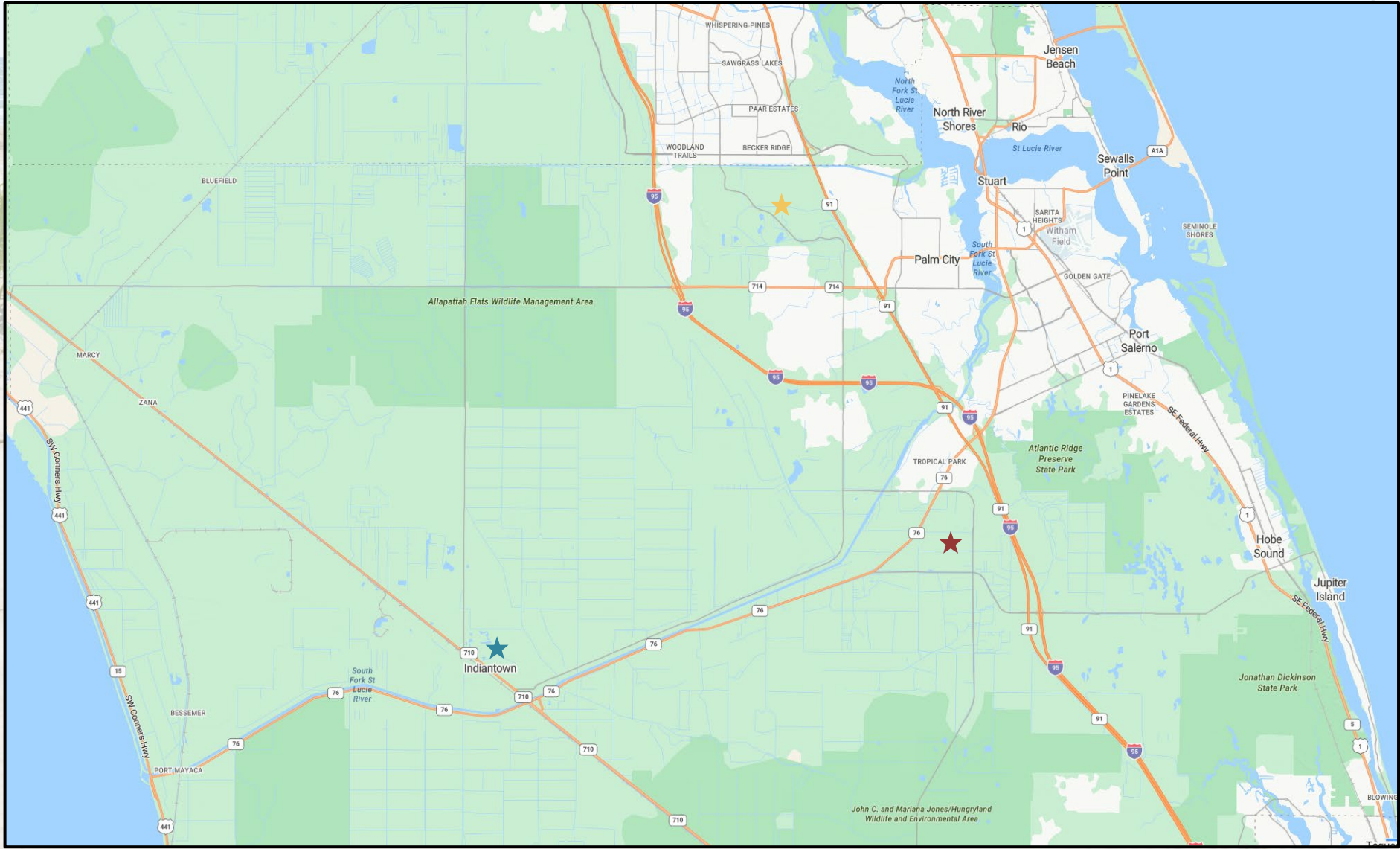
NEWFIELD

MARTIN COUNTY, FL

Storie



THE GARCIA COMPANIES



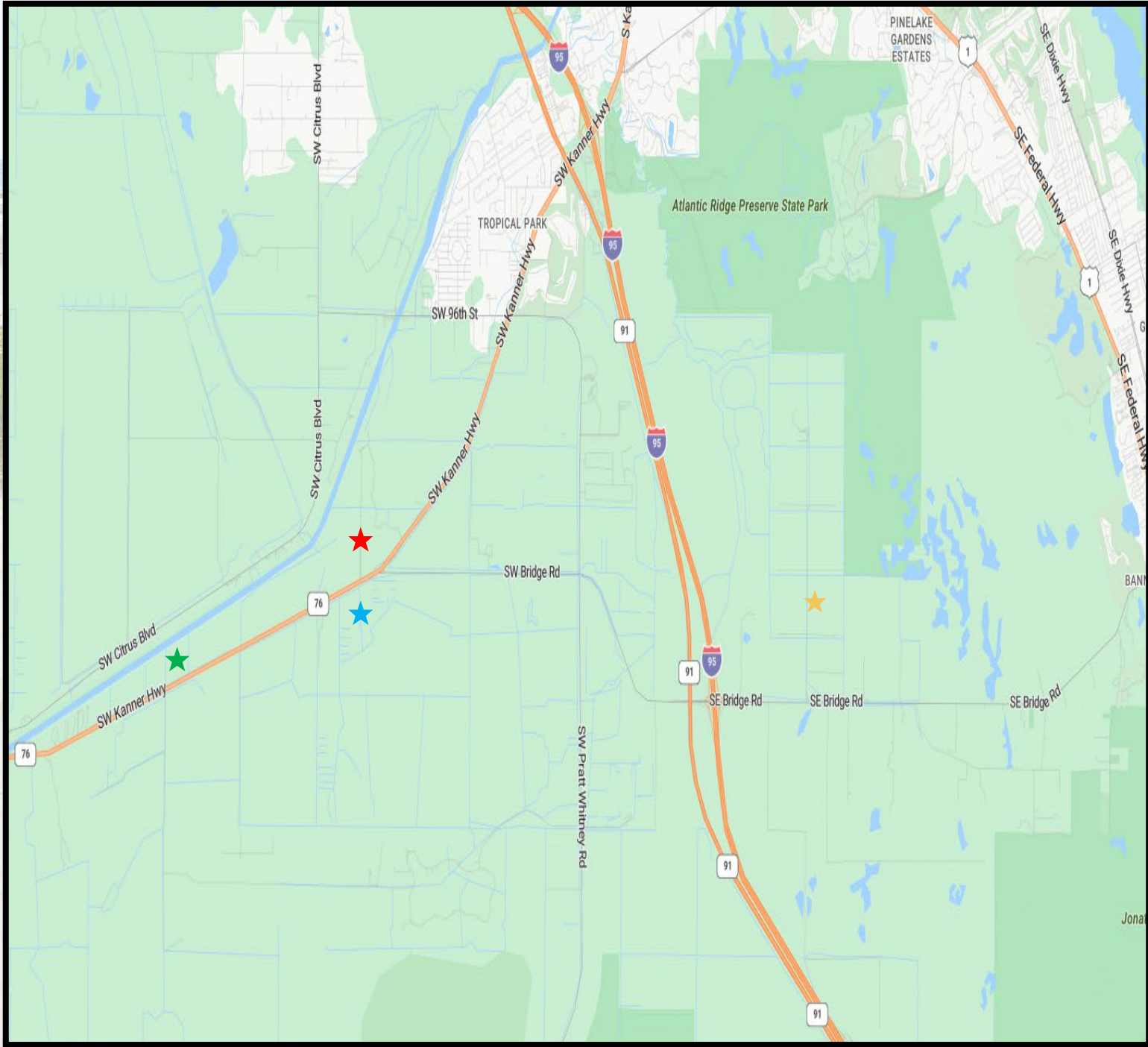


New Golf Courses

THREE LAKES

The Ranch

Rolling Sands



Martin County Metropolitan Planning Organization(MPO)




Martin County BOCC Proposed Development Map



City of Stuart Development Map



QUICK LINKS

 [File Online for Homestead Exemption](#)

 [2023 TRIM Notice Search](#)

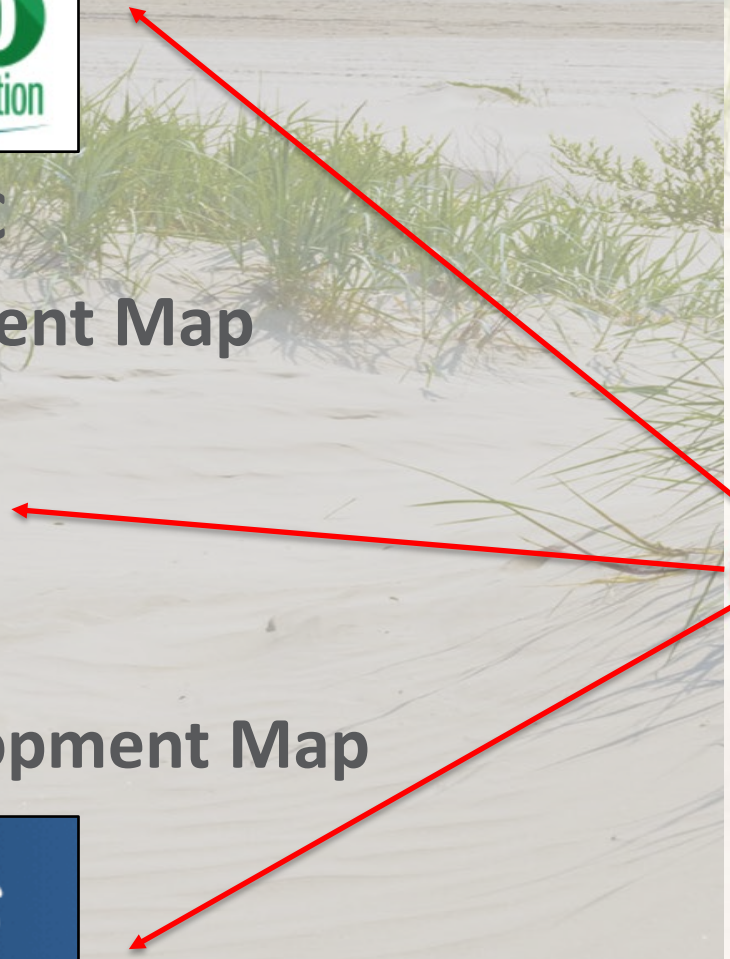
 [Property Tax Estimator](#)

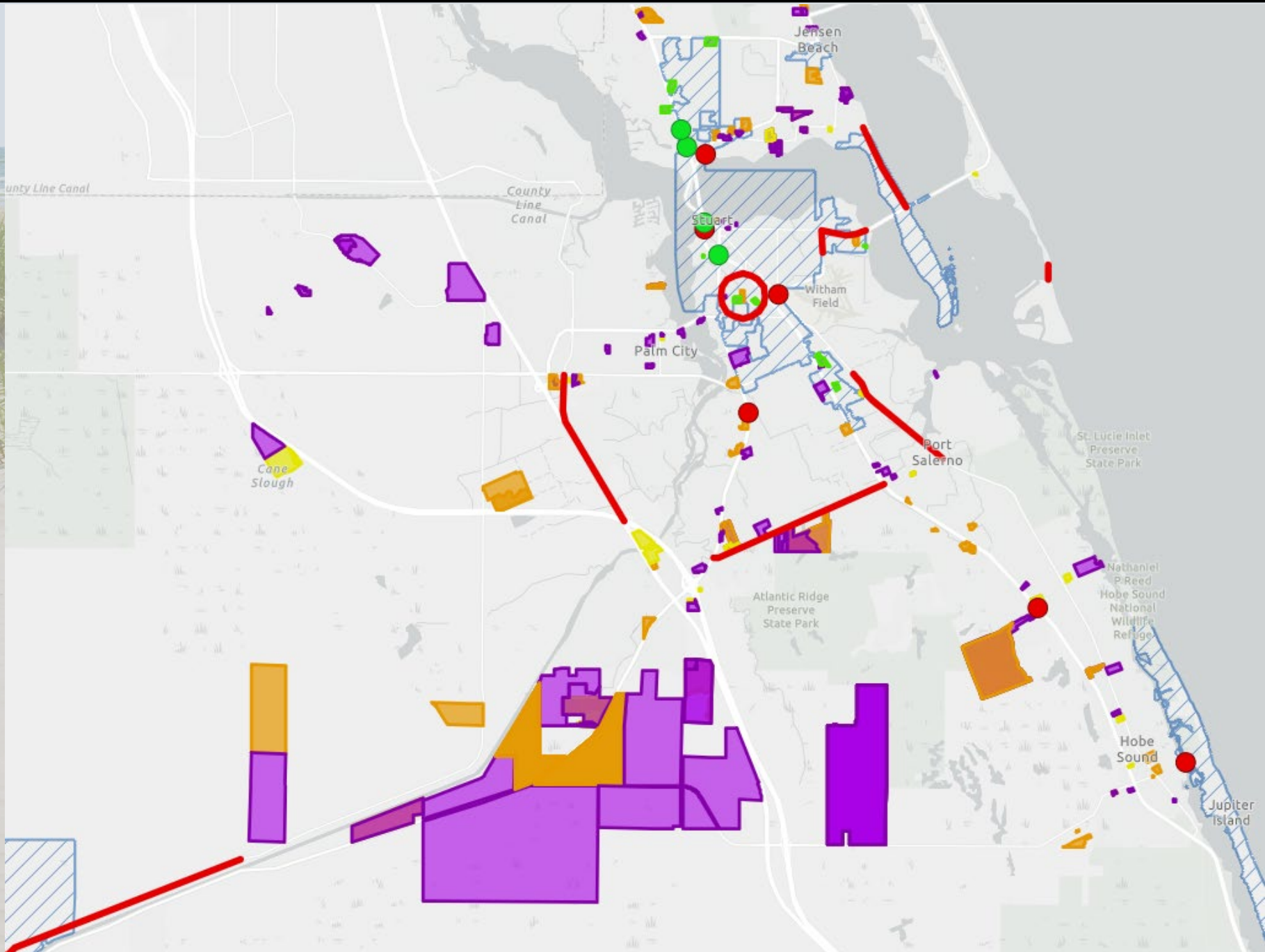
 [Address Change Request](#)

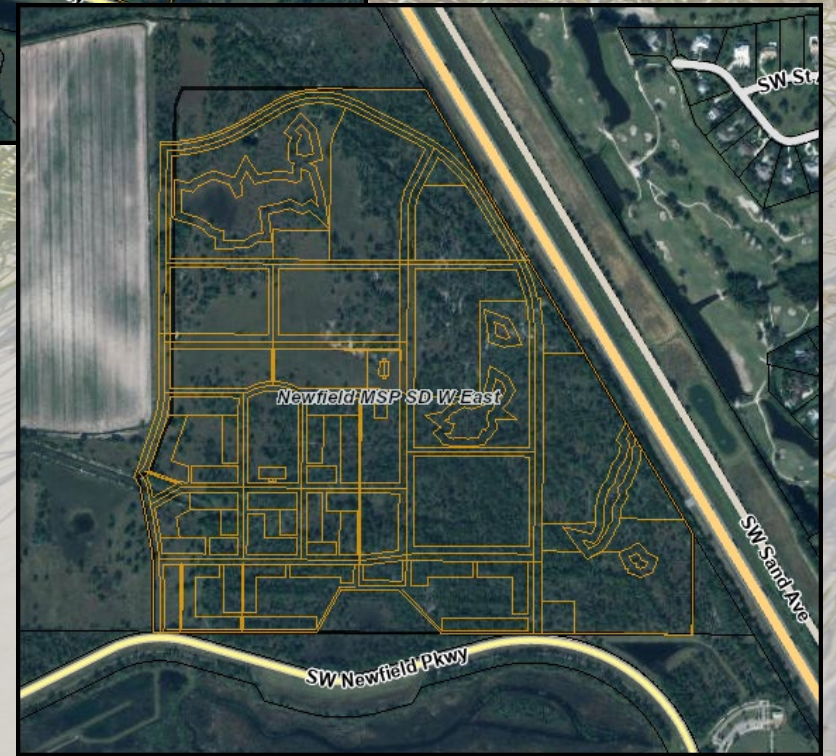
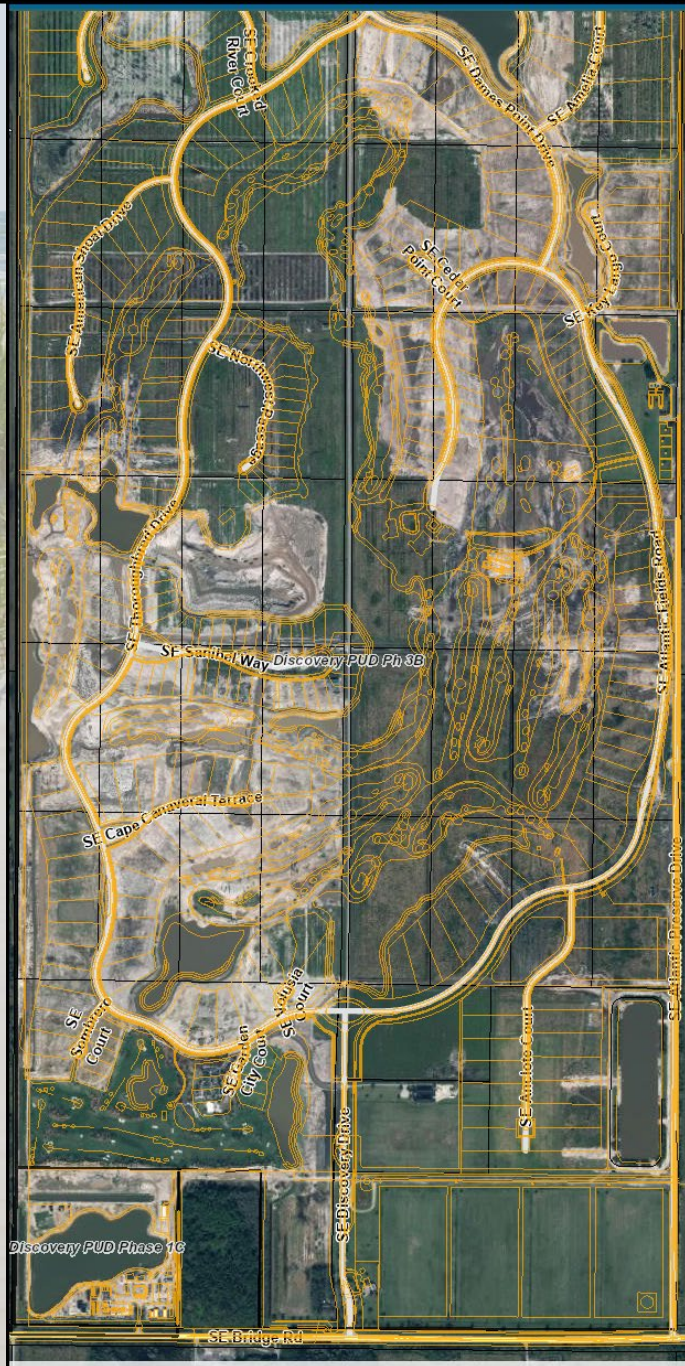
 [NEW: Proposed Developments](#)

 [NEW: Ag Classification Questionnaire](#)

 [Personal Property Extension Request](#)









Find address or place



of 2)

Current Projects View - Current Projects:
093841011000000011

DENSITY	12.50
END_DATE	
ID	
PCN	093841011000000011
PROJECT	Sailfish Cay
Project_Description	A 61 unit town house development
PUD	RPUD
START_DATE	
STATUS	APPROVED

[Zoom to](#) ...

Layer List

- Layers
- Current Projects View - Current Projects ...
 - APPROVED
 - COMPLETED
 - CONSTRUCTION
 - PERMITTING
 - REVIEW
 - Address_Points ...
 - Stuart City Limits ...
 - Building Footprints ...
 - Environmental_Resource_Permit - Conservation Easements ...
 - Community Redevelopment Area ...
 - Right of Way Maintenance ...
 - COS_Parcels - City of Stuart Parcels ...
 - COS_Parcels - Utility Customers outside of Stuart ...
 - Roads ...
 - City of Stuart Zoning ...
 - Martin County Zoning ...
 - Future Land Use ...
 - Special Interest Districts ...

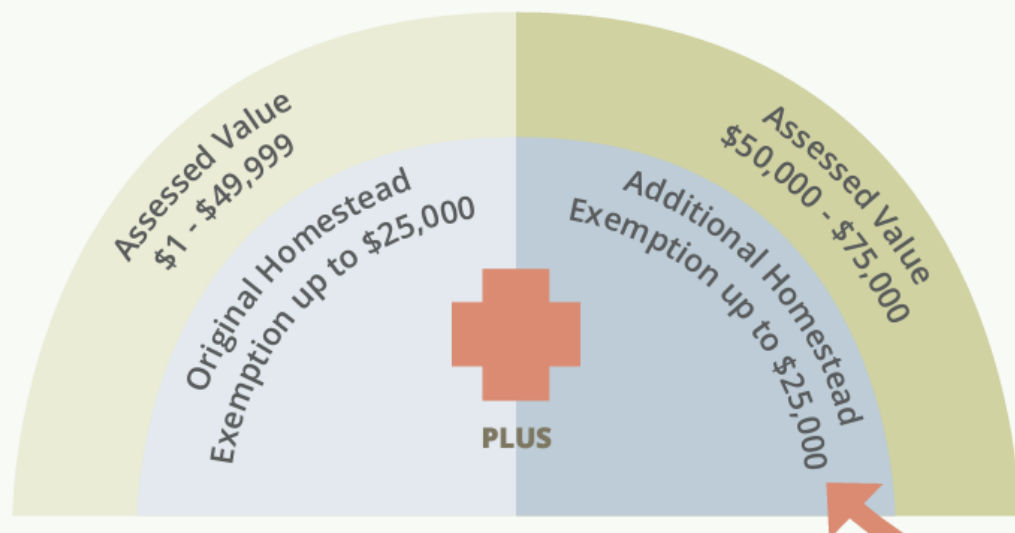


Amendment 5 Review

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.



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 – PROPOSED CONSTITUTIONAL AMENDMENT

IMPORTANT ASPECTS OF THE PROPOSED AMENDMENT

- **Requires 60% voter approval pass.**
- **This is a statewide exemption and not county by county.**
- **Will appear in the General Election and not in the upcoming Primary**
- **If approved, will begin in 2025 tax year**

AMENDMENT 5 – PROPOSED CONSTITUTIONAL AMENDMENT

IMPORTANT ASPECTS OF THE PROPOSED AMENDMENT

- **Annual factor only applies to the 2nd \$25,000 Exemption**
- **2nd \$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%**