



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

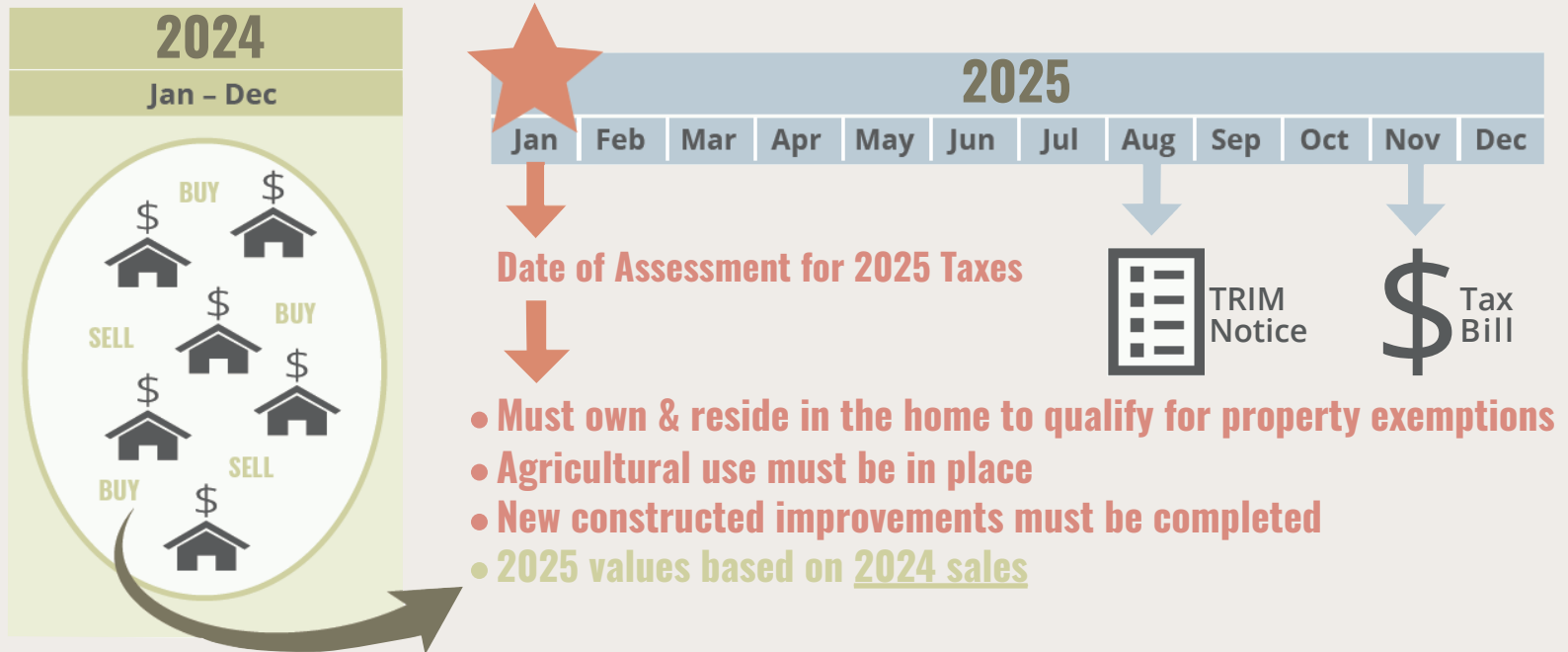
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# DATE OF ASSESSMENT

We are required by law to reassess property values every year at market value (considering allowable costs of sale) based on conditions as of **January 1st** of the tax year. We are prohibited by law from relying on sales that occur after the January 1st assessment date. Property sales that occur after the official assessment date of January 1, 2025 will be considered for the 2026 values.

This illustration shows this sequence, where the 2025 property valuation, TRIM notification, and billing tie back to a snapshot on **January 1, 2025**, and in essence market activity taking place throughout 2024.



When a buyer purchases a home after **January 1**, they will receive a first-year tax bill that is based on the previous owners' exemptions and Save Our Homes benefits. This can lead to a significant discrepancy in the escrow payment and not necessarily what the new buyer may expect to pay in taxes the following year, which will be based on market sales prices. There are resources available on our website to educate and assist new homebuyers when estimating their own property taxes before they make the purchase, so they may prepare for the financial impact.



*New Homebuyer  
Timeline handout*



*New Homebuyer  
Timeline video*



*Property Tax  
Estimator*

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