Martin County Property Appraiser
Jenny Fields, CFA
(772) 288-5618
jfields@pamartinfl.gov

PROPERTY APPRAISER

MARTIN COUNTY, FL

TAX BILL SECTIONS

Part 1 is Ad Valorem Taxes

- Millage rates are established by local taxing authorities
- Taxable Value is the value after all assessment capping limits have been applied and minus all exemptions and is reported by the Property Appraiser

Millage X Taxable Value = Tax Amount

(TV divided by 1000) x millage rate

Part 2 is Non-Ad Valorem Assessments

Which are flat fees developed by local governing bodies

HONORABLE
RUTH PIETRUSZEWSKI, CFC

MARTIN COUNTY TAX COLLECTOR
3485 SE WILLOUGHBY BLVD
STUART, FL 34994

Property Address
Legal Description

REAL ESTATE

MARTIN COUNTY
2025 Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments

JOHN DOE
555 MAIN ST
STUART FL

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Ad Valorem Assessments

Taxing Authority	Telephone	Millage	Assessed Value	Exemption	Taxable Value	Tax Amount
MSTU FIRE RESCUE UNINCORP		2.6376	395,523	50,722	344,801	909.45
MSTU UNINCORP STORMW/ROAD		0.5722	395,523	50,722	344,801	197.30
MSTU-PARKS & RECREATION		0.1474	395,523	50,722	344,801	50.82
DISTRICT FIVE MSTU		0.0671	395,523	50,722	344,801	23.14
SCHOOL-GENERAL FUND		3.0540	395,523	25,000	370,523	1,131.58
SCHOOL CAPITAL OUTLAY		0.9500	395,523	25,000	370,523	352.00
SCHOOL - DISCRETIONARY		0.7480	395,523	25,000	370,523	277.15
SCHOOL ADDTNL VOTER MIL		0.4250	395,523	25,000	370,523	157.47
CHILDRENS SERVICES ORDNCS		0.3618	395,523	50,722	344,801	124.75
FL-INLAND NAVIGATION DIST		0.0270	395,523	50,722	344,801	9.31
S. FLA WTR MGMT		0.2301	395,523	50,722	344,801	79.34
COUNTY-GENERAL FUND-OP		6.5614	395,523	50,722	344,801	2,262.38
MILLAGE CODE 5005		15.7816		TOTAL AD VALOREM TAXES		$5,574.69

Exemptions
ADDL HOMESTEAD
HOMESTEAD

Non Ad Valorem Assessments

Levying Authority	Telephone	Rate ($ per unit)	Tax Amount
WATER ASSESSMENT			634.86
SANITATION/TRASH			464.37
		TOTAL NON AD VALOREM TAXES	$1,099.23
		TOTAL	$6,673.92

TAX BILL BEFORE AMENDMENT

HONORABLE
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SAMPLE TAX BILL BEFORE AMENDMENT 3

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Ad Valorem Assessments

Taxing Authority	Telephone	Millage	Assessed Value	Exemption	Taxable Value	Tax Amount
MSTU FIRE RESCUE UNINCORP		2.6376	395,523	50,722	344,801	909.45
MSTU UNINCORP STORMW/ROAD		0.5722	395,523	50,722	344,801	197.30
MSTU-PARKS & RECREATION		0.1474	395,523	50,722	344,801	50.82
DISTRICT FIVE MSTU		0.0671	395,523	50,722	344,801	23.14
SCHOOL-GENERAL FUND		3.0540	395,523	25,000	370,523	1,131.58
SCHOOL CAPITAL OUTLAY		0.9500	395,523	25,000	370,523	352.00
SCHOOL - DISCRETIONARY		0.7480	395,523	25,000	370,523	277.15
SCHOOL ADDTNL VOTER MIL		0.4250	395,523	25,000	370,523	157.47
CHILDRENS SERVICES ORDNCS		0.3618	395,523	50,722	344,801	124.75
FL-INLAND NAVIGATION DIST		0.0270	395,523	50,722	344,801	9.31
S. FLA WTR MGMT		0.2301	395,523	50,722	344,801	79.34
COUNTY-GENERAL FUND-OP		6.5614	395,523	50,722	344,801	2,262.38
MILLAGE CODE 5005		15.7818		TOTAL AD VALOREM TAXES		$5,574.69

Exemptions
ADDL HOMESTEAD
HOMESTEAD

Non Ad Valorem Assessments

Levying Authority	Telephone	Rate ($ per unit)	Tax Amount
WATER ASSESSMENT			634.86
SANITATION/TRASH			464.37
TOTAL NON AD VALOREM TAXES			$1,099.23
TOTAL			$6,673.92

Part 1 - Ad Valorem Taxes

$5,574.69

Part 2 - Non-Ad Valorem Assessments

$1,099.23

Total Taxes Due = $6,673.92

AMENDMENT 3 FIRST YEAR CHANGES

HONORABLE
RUTH PIETRUSZEWSKI, CFC

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2025 Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments

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Ad Valorem Assessments

	Millage Rate	Assessed Value	Exemption	Taxable Value	Tax Amount
COUNTY GENERAL FUND-OP	6.5614	395523	150000	245523	$ 1,610.97
MSTU FIRE RESCUE UNINCORP	2.6376	395523	150000	245523	$ 647.59
MSTU UNINCORP STORMW/ROAD	0.5722	395523	150000	245523	$ 140.49
MSTU PARKS & RECREATION	0.1474	395523	150000	245523	$ 36.19
DISTRICT FIVE MSTU	0.0671	395523	150000	245523	$ 16.47
SCHOOL GENERAL FUND	3.0540	395523	25000	370523	$ 1,131.58
SCHOOL CAPITAL OUTLAY	0.95	395523	25000	370523	$ 352.00
SCHOOL DISCRETIONARY	0.748	395523	25000	370523	$ 277.15
SCHOOL ADDTNL VOTER ML	0.425	395523	25000	370523	$ 157.47
CHILDRENS SERVICES ORDNCS	0.3618	395523	150000	245523	$ 88.83
FL INLAND NAVIGATION DIST	0.027	395523	150000	245523	$ 6.63
SO FLA WATER MGMT	0.2301	395523	150000	245523	$ 56.49
Total Ad Valorem Taxes					**$ 4,521.87**

Exemptions
ADDL HOMESTEAD
HOMESTEAD

Non Ad Valorem Assessments

Levying Authority	Telephone	Rate ($ per unit)	Tax Amount
WATER ASSESSMENT			634.86
SANITATION/TRASH			464.37
TOTAL NON AD VALOREM TAXES			$1,099.23
TOTAL			$6,673.92

Amendment 3 Changes:

Exemption Amount goes up to $150,000 excluding school exemption which stays at $25,000. This causes the Taxable Value to decrease

Ad Valorem Taxes goes down to $4,521.87

AMENDMENT 3 FIRST YEAR CHANGES

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Ad Valorem Assessments

	Millage Rate	Assessed Value	Exemption	Taxable Value	Tax Amount
COUNTY GENERAL FUND-OP	6.5614	395523	150000	245523	$ 1,610.97
MSTU FIRE RESCUE UNINCORP	2.6376	395523	150000	245523	$ 647.59
MSTU UNINCORP STORMW/ROAD	0.5722	395523	150000	245523	$ 140.49
MSTU PARKS & RECREATION	0.1474	395523	150000	245523	$ 36.19
DISTRICT FIVE MSTU	0.0671	395523	150000	245523	$ 16.47
SCHOOL GENERAL FUND	3.0540	395523	25000	370523	$ 1,131.58
SCHOOL CAPITAL OUTLAY	0.95	395523	25000	370523	$ 352.00
SCHOOL DISCRETIONARY	0.748	395523	25000	370523	$ 277.15
SCHOOL ADDTNL VOTER ML	0.425	395523	25000	370523	$ 157.47
CHILDRENS SERVICES ORDNCS	0.3618	395523	150000	245523	$ 88.83
FL INLAND NAVIGATION DIST	0.027	395523	150000	245523	$ 6.63
SO FLA WATER MGMT	0.2301	395523	150000	245523	$ 56.49
Total Ad Valorem Taxes					**$ 4,521.87**

Exemptions
ADDL HOMESTEAD
HOMESTEAD

Non Ad Valorem Assessments

Levying Authority	Rate ($ per unit)	Tax Amount
WATER ASSESSMENT		634.86
SANITATION/TRASH		464.37
TELEPHONE		
TOTAL NON AD VALOREM TAXES		$1,099.23
TOTAL		~~$6,673.92~~

Ad Valorem Taxes = $4,521.87

PLUS

Non-Ad Valorem Assessments = $1,099.23

New TOTAL Taxes = $5,621.10

$-1,052.82 SAVINGS

(for homestead owner if millage stays the same)

AMENDMENT 3 WON'T PREVENT MILLAGE INCREASES

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Ad Valorem Assessments

	Millage Rate	Assessed Value	Exemption	Taxable Value	Tax Amount
COUNTY GENERAL FUND-OP	7.4211	395523	150000	245523	$ 1,822.05
MSTU FIRE RESCUE UNINCORP	3.0378	395523	150000	245523	$ 745.85
MSTU UNINCORP STORMW/ROAD	0.6668	395523	150000	245523	$ 163.71
MSTU PARKS & RECREATION	0.1718	395523	150000	245523	$ 42.18
DISTRICT FIVE MSTU	0.0813	395523	150000	245523	$ 19.96
SCHOOL GENERAL FUND	3.0540	395523	25000	370523	$ 1,131.58
SCHOOL CAPITAL OUTLAY	0.95	395523	25000	370523	$ 352.00
SCHOOL DISCRETIONARY	0.748	395523	25000	370523	$ 277.15
SCHOOL ADDTNL VOTER ML	0.425	395523	25000	370523	$ 157.47
CHILDRENS SERVICES ORDNCS	0.4097	395523	150000	245523	$ 100.59
FL INLAND NAVIGATION DIST	0.0306	395523	150000	245523	$ 7.51
SO FLA WATER MGMT	0.2606	395523	150000	245523	$ 63.98
Total Ad Valorem Taxes					**$ 4,884.04**

Exemptions
ADDL HOMESTEAD
HOMESTEAD

Non Ad Valorem Assessments

Levying Authority	Telephone	Rate ($ per unit)	Tax Amount
WATER ASSESSMENT			634.86
SANITATION/TRASH			464.37
TOTAL NON AD VALOREM TAXES			$1,099.23
TOTAL			~~$6,673.92~~

Millage Rate Going Up to "Roll Back" = $4,884.04

PLUS

Non-Ad Valorem Asmts = $1,099.23

New TOTAL Taxes = $5,983.27

$-690.65 SAVINGS

(for homestead owner with millage set to rolled-back rate)

AMENDMENT 3 WON'T PREVENT OTHER FEES ADDED

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Ad Valorem Assessments

	Millage Rate	Assessed Value	Exemption	Taxable Value	Tax Amount
COUNTY GENERAL FUND-OP	7.4211	395523	150000	245523	$ 1,822.05
MSTU FIRE RESCUE UNINCORP	3.0378	395523	150000	245523	$ 745.85
MSTU UNINCORP STORMW/ROAD	0.6668	395523	150000	245523	$ 163.71
MSTU PARKS & RECREATION	0.1718	395523	150000	245523	$ 42.18
DISTRICT FIVE MSTU	0.0813	395523	150000	245523	$ 19.96
SCHOOL GENERAL FUND	3.0540	395523	25000	370523	$ 1,131.58
SCHOOL CAPITAL OUTLAY	0.95	395523	25000	370523	$ 352.00
SCHOOL DISCRETIONARY	0.748	395523	25000	370523	$ 277.15
SCHOOL ADDTNL VOTER ML	0.425	395523	25000	370523	$ 157.47
CHILDRENS SERVICES ORDNCS	0.4097	395523	150000	245523	$ 100.59
FL INLAND NAVIGATION DIST	0.0306	395523	150000	245523	$ 7.51
SO FLA WATER MGMT	0.2606	395523	150000	245523	$ 63.98
Total Ad Valorem Taxes					**$ 4,884.04**

Exemptions
ADDL HOMESTEAD
HOMESTEAD

Non Ad Valorem Assessments

WATER ASSESSMENT	$ 634.86
SANITATION/TRASH	$ 464.37
ROAD ASSESSMENT	$ 300.00
	$ 1,399.23
TOTAL	~~$6,673.92~~

OR

Ad Valorem Taxes = $4,884.04

PLUS

NEW Non-Ad Valorem Asmts Added = $1,399.23

New TOTAL Taxes = $6,283.27

$-390.65 SAVINGS

(for homestead owner with millage set to rolled-back & new non-ad valorem fee)

AMENDMENT 3 AFFECT ON NON-HOMESTEAD

HONORABLE
RUTH PIETRUSZEWSKI, CFC

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2025 Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments

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STUART FL

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Ad Valorem Assessments

	Millage Rate	Assessed Value	Exemption	Taxable Value	Tax Amount
COUNTY GENERAL FUND-OP	6.5614	395523		395523	$ 2,595.18
MSTU FIRE RESCUE UNINCORP	2.6376	395523		395523	$ 1,043.23
MSTU UNINCORP STORMW/ROAD	0.5722	395523		395523	$ 226.32
MSTU PARKS & RECREATION	0.1474	395523		395523	$ 58.30
DISTRICT FIVE MSTU	0.0671	395523		395523	$ 26.54
SCHOOL GENERAL FUND	3.0540	500000		500000	$ 1,527.00
SCHOOL CAPITAL OUTLAY	0.95	500000		500000	$ 475.00
SCHOOL DISCRETIONARY	0.748	500000		500000	$ 374.00
SCHOOL ADDTNL VOTER ML	0.425	500000		500000	$ 212.50
CHILDRENS SERVICES ORDNCS	0.3618	395523		395523	$ 143.10
FL INLAND NAVIGATION DIST	0.027	395523		395523	$ 10.68
SO FLA WATER MGMT	0.2301	395523		395523	$ 91.01
Total Ad Valorem Taxes					**$ 6,782.86**

Exemptions
ADDL HOMESTEAD
HOMESTEAD

Non Ad Valorem Assessments

Levying Authority	Telephone	Rate ($ per unit)	Tax Amount
WATER ASSESSMENT			634.86
SANITATION/TRASH			464.37
TOTAL NON AD VALOREM TAXES			$1,099.23

TOTAL

NON-HOMESTEAD TAXES BEFORE

Ad Valorem Taxes = $6,782.86

PLUS

Non-Ad Valorem Asmts = $1,099.23

TOTAL Taxes = $7,882.09

AMENDMENT 3 REDUCES ASSESSMENT CAP

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Ad Valorem Assessments

	Millage Rate	Assessed Value	Exemption	Taxable Value	Tax Amount
COUNTY GENERAL FUND-OP	6.5614	375747		375747	$ 2,465.43
MSTU FIRE RESCUE UNINCORP	2.6376	375747		375747	$ 991.07
MSTU UNINCORP STORMW/ROAD	0.5722	375747		375747	$ 215.00
MSTU PARKS & RECREATION	0.1474	375747		375747	$ 55.39
DISTRICT FIVE MSTU	0.0671	375747		375747	$ 25.21
SCHOOL GENERAL FUND	3.0540	500000		500000	$ 1,527.00
SCHOOL CAPITAL OUTLAY	0.95	500000		500000	$ 475.00
SCHOOL DISCRETIONARY	0.748	500000		500000	$ 374.00
SCHOOL ADDTNL VOTER ML	0.425	500000		500000	$ 212.50
CHILDRENS SERVICES ORDNCS	0.3618	375747		375747	$ 135.95
FL INLAND NAVIGATION DIST	0.027	375747		375747	$ 10.15
SO FLA WATER MGMT	0.2301	375747		375747	$ 86.46
Total Ad Valorem Taxes					**$ 6,573.15**

Exemptions
ADDL HOMESTEAD
HOMESTEAD

Non Ad Valorem Assessments

Levying Authority	Telephone	Rate ($ per unit)	Tax Amount
WATER ASSESSMENT			634.86
SANITATION/TRASH			464.37
TOTAL NON AD VALOREM TAXES			$1,099.23
TOTAL			~~$6,673.92~~

Non-Homestead Value Cap Limitation Reduced from 10% to 5% = $6,573.15

PLUS

Non-Ad Valorem Asmts = $1,099.23

New TOTAL Taxes = $7,672.38

$-209.71 SAVINGS

AMENDMENT 3 WON'T PREVENT MILLAGE INCREASES

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Ad Valorem Assessments

	Millage Rate	Assessed Value	Exemption	Taxable Value	Tax Amount
COUNTY GENERAL FUND-OP	7.4211	375747		375747	$ 2,788.46
MSTU FIRE RESCUE UNINCORP	3.0378	375747		375747	$ 1,141.44
MSTU UNINCORP STORMW/ROAD	0.6668	375747		375747	$ 250.55
MSTU PARKS & RECREATION	0.1718	375747		375747	$ 64.55
DISTRICT FIVE MSTU	0.0813	375747		375747	$ 30.55
SCHOOL GENERAL FUND	3.0540	500000		500000	$ 1,527.00
SCHOOL CAPITAL OUTLAY	0.95	500000		500000	$ 475.00
SCHOOL DISCRETIONARY	0.748	500000		500000	$ 374.00
SCHOOL ADDTNL VOTER ML	0.425	500000		500000	$ 212.50
CHILDRENS SERVICES ORDNCS	0.4097	375747		375747	$ 153.94
FL INLAND NAVIGATION DIST	0.0306	375747		375747	$ 11.50
SO FLA WATER MGMT	0.2606	375747		375747	$ 97.92
Total Ad Valorem Taxes					**$ 7,127.41**

Exemptions
ADDL HOMESTEAD
HOMESTEAD

Non Ad Valorem Assessments

Levying Authority	Telephone	Rate ($ per unit)	Tax Amount
WATER ASSESSMENT			634.86
SANITATION/TRASH			464.37
		TOTAL NON AD VALOREM TAXES	$1,099.23
		TOTAL	~~$6,673.92~~

Millage Rate Going Up to "Roll Back" = $7,127.41

PLUS

Non-Ad Valorem Asmts = $1,099.23

New TOTAL Taxes = $8,226.64

INCREASED TAXES BY $+344.55

AMENDMENT 3 WON'T PREVENT OTHER FEES ADDED

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Ad Valorem Assessments

	Millage Rate	Assessed Value	Exemption	Taxable Value	Tax Amount
COUNTY GENERAL FUND-OP	7.4211	375747		375747	$ 2,788.46
MSTU FIRE RESCUE UNINCORP	3.0378	375747		375747	$ 1,141.44
MSTU UNINCORP STORMW/ROAD	0.6668	375747		375747	$ 250.55
MSTU PARKS & RECREATION	0.1718	375747		375747	$ 64.55
DISTRICT FIVE MSTU	0.0813	375747		375747	$ 30.55
SCHOOL GENERAL FUND	3.0540	500000		500000	$ 1,527.00
SCHOOL CAPITAL OUTLAY	0.95	500000		500000	$ 475.00
SCHOOL DISCRETIONARY	0.748	500000		500000	$ 374.00
SCHOOL ADDTNL VOTER ML	0.425	500000		500000	$ 212.50
CHILDRENS SERVICES ORDNCS	0.4097	375747		375747	$ 153.94
FL INLAND NAVIGATION DIST	0.0306	375747		375747	$ 11.50
SO FLA WATER MGMT	0.2606	375747		375747	$ 97.92
Total Ad Valorem Taxes					**$ 7,127.41**

Exemptions
ADDL HOMESTEAD
HOMESTEAD

Non Ad Valorem Assessments

WATER ASSESSMENT	$ 634.86
SANITATION/TRASH	$ 464.37
ROAD ASSESSMENT	$ 300.00
	$ 1,399.23
TOTAL	~~$6,673.92~~

Ad Valorem Taxes = $7,127.41

PLUS

NEW Non-Ad Valorem Asmts Added = $1,399.23

New TOTAL Taxes = $8,526.64

INCREASED TAXES BY $+644.55

Thank you for inviting us today! To learn more about this proposed tax amendment and access more resources, click the QR code below.

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