



FLORIDA

DR-403, R. 6/11
FAC Rule 12D-16.002

TAX ROLL CERTIFICATION

I, Jenny Fields, the Property Appraiser of Martin County, Florida, certify that all data reported on this form and accompanying forms DR-403V, DR-403CC, DR-403BM, DR-403PC, and DR-403EB, is a true recapitulation of the values of the assessment rolls of

Martin, County, Florida

and that every figure submitted is correct to the best of my knowledge. I certify that changes to the values of the assessment rolls, as initially reported on forms DR-489V, DR-489PC, and DR-489EB, are documented or can be verified with

1. A validated change of value or change of exemption order from the value adjustment board (Form DR-485),
2. A document which authorizes official corrections of the assessment rolls (Form DR-409), or
3. Otherwise in writing.

Jenny Fields
Signature of Property Appraiser

5/22/2025
Date

Value Adjustment Board Hearings

The value adjustment board hearings are completed and adjusted values have been included. Yes No



CERTIFICATE TO ROLL

DR-408
R. 6/91

I, the undersigned, hereby certify that I am the duly qualified and acting Property Appraiser in and for MARTIN County, Florida. As such, I have satisfied myself that all property included or includable on the Real Property Property Assessment Roll for the aforesaid county is properly taxed so far as I have been able to ascertain, that the said roll was certified and delivered to me by the Value Adjustment Board on the 13th day of May, 2025; and that all required extensions on the above described roll to show the tax attributable to all taxable property included therein have been made pursuant to law.

I further certify that, upon completion of this certificate and the attachment of same to the herein described assessment roll as a part thereof, said assessment roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate, caused the same to be attached to and made part of, the above described assessment roll this the 22nd day of May 2025.

Jenny Fields
Property Appraiser of MARTIN
County, Florida




CERTIFICATE TO ROLL

DR-408
R. 6/91

I, the undersigned, hereby certify that I am the duly qualified and acting Property Appraiser in and for MARTIN County, Florida. As such, I have satisfied myself that all property included or includable on the Tangible Personal Property Property Assessment Roll for the aforesaid county is properly taxed so far as I have been able to ascertain, that the said roll was certified and delivered to me by the Value Adjustment Board on the 13th day of May, 2025; and that all required extensions on the above described roll to show the tax attributable to all taxable property included therein have been made pursuant to law.

I further certify that, upon completion of this certificate and the attachment of same to the herein described assessment roll as a part thereof, said assessment roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate, caused the same to be attached to and made part of, the above described assessment roll this the 22nd day of May 2025.



Property Appraiser of MARTIN
County, Florida



NOTICE

TAX IMPACT OF VALUE ADJUSTMENT BOARD

DR-529
R. 12/09
Rule 12D-16.002
Florida Administrative Code

 Martin County

Tax Year

2	0	2	4
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Members of the Board	
Honorable Sarah Heard	Board of County Commissioners, District No. 4
Honorable Eileen Vargas	Board of County Commissioners, District No. 1
Honorable Amy Pritchett	School Board, District No. 4
Citizen Member Darryl Baker	Business owner within the school district
Citizen Member Diane Castellucci	Homestead property owner

The Value Adjustment Board (VAB) meets each year to hear petitions and make decisions relating to property tax assessments, exemptions, classifications, and tax deferrals.

Summary of Year's Actions							
Type of Property	Number of Parcels					Reduction in County Taxable Value Due to Board Actions	Shift in Taxes Due to Board Actions
	Exemptions		Assessments*		Both		
	Granted	Requested	Reduced	Requested	Withdrawn or settled		
Residential	0	10	1	60	57	\$ 0	\$ 554
Commercial	0	1	9	113	57	\$ 9,474,710	\$ 170,141
Industrial and miscellaneous	0	0	0	16	7	\$ 0	\$ 0
Agricultural or classified use	1	7	0	0	3	\$ 331,917	\$ 6,544
High-water recharge	0	0	0	0	0	\$ 0	\$ 0
Historic commercial or nonprofit	0	0	0	0	0	\$ 0	\$ 0
Business machinery and equipment	0	0	0	28	28	\$ 0	\$ 0
Vacant lots and acreage	0	2	0	33	25	\$ 0	\$ 0
TOTALS	1	20	10	250	177	\$ 9,806,627	\$ 177,239

All values should be county taxable values. School and other taxing authority values may differ.

*Include transfer of assessment difference (portability) requests.

If you have a question about these actions, contact the Chair or the Clerk of the Value Adjustment Board		
Chair's name Sarah Heard	Phone 772-221-2358	ext.
Clerk's name Layla Ponders	Phone 772-288-5593	ext.



CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488
R. 12/09
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year 20 24

The Value Adjustment Board of 2024 County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

(Check one.) Real Property Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures* are correct to the best of our knowledge:

1. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ <u>31,231,675,082</u>
2. Net change in taxable value due to actions of the Board	\$ <u>9,806,627</u>
3. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ <u>31,221,868,455</u>

*All values entered should be county taxable values. School and other taxing authority values may differ.

Signature, Chair of the Value Adjustment Board

5/13/2025

Date

Continued on page 2

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488
R. 12/09
Page 2 of 2

PROCEDURES

Tax Roll Year 20 24

The value adjustment board has met the requirements below. Check all that apply.

The board:

- 1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
- 2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
- 3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
- 4. Considered only petitions filed by the deadline or found to have good cause for filing late.
- 5. Noticed all meetings as required by section 286.011, F.S.
- 6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
- 7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
- 8. Ensured that all decisions contained the required findings of fact and conclusions of law.
- 9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
- 10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.



Signature, Chair of the Value Adjustment Board

5/13/2025
Date



CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488
R. 12/09
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year 20 24

The Value Adjustment Board of 2024 County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

(Check one.) Real Property Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures* are correct to the best of our knowledge:

1. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ <u>3,499,021,698</u>
2. Net change in taxable value due to actions of the Board	\$ <u>0.00</u>
3. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ <u>3,499,021,698</u>

*All values entered should be county taxable values. School and other taxing authority values may differ.

Signature, Chair of the Value Adjustment Board

5/13/2025

Date

Continued on page 2

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488
R. 12/09
Page 2 of 2

PROCEDURES

Tax Roll Year 20 24

The value adjustment board has met the requirements below. Check all that apply.

The board:

- 1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
- 2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
- 3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
- 4. Considered only petitions filed by the deadline or found to have good cause for filing late.
- 5. Noticed all meetings as required by section 286.011, F.S.
- 6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
- 7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
- 8. Ensured that all decisions contained the required findings of fact and conclusions of law.
- 9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
- 10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.



Signature, Chair of the Value Adjustment Board

5/13/2025
Date

Taxing Authority Code Description - Martin County 2024

2024 Martin County Final Tax Roll

TaxAuth	Taxing Authority	County					MSTU	School			City		Dependent	Children's Services	FIND	SFWMD			Total
		Operating	Debt	MSTU- Unincorp	MSTU-Park/ Recreation	MSTU-Uninc Fire		Required Local	Discretionary	Addtl- Voted	Operating	Debt	Special Dist			District	Basin	Everglades	
3003	Unincorporated-District Three	6.5776	0.0000	0.5848	0.1596	2.6677	0.0404	3.0770	2.2480	0.4250				0.3618	0.0288	0.0948	0.1026	0.0327	16.4008
5005	Unincorporated-District Five	6.5776	0.0000	0.5848	0.1596	2.6677	0.0735	3.0770	2.2480	0.4250				0.3618	0.0288	0.0948	0.1026	0.0327	16.4339
6006	Unincorporated-District One	6.5776	0.0000	0.5848	0.1596	2.6677	0.0714	3.0770	2.2480	0.4250				0.3618	0.0288	0.0948	0.1026	0.0327	16.4318
6106	Unincorporated-District One Special Dist A-Hut Isl	6.5776	0.0000	0.5848	0.1596	2.6677	0.2519	3.0770	2.2480	0.4250				0.3618	0.0288	0.0948	0.1026	0.0327	16.6123
7017	Unincorporated-District Two	6.5776	0.0000	0.5848	0.1596	2.6677	0.0814	3.0770	2.2480	0.4250				0.3618	0.0288	0.0948	0.1026	0.0327	16.4418
9009	Unincorporated-District Four	6.5776	0.0000	0.5848	0.1596	2.6677	0.0520	3.0770	2.2480	0.4250				0.3618	0.0288	0.0948	0.1026	0.0327	16.4124
1400	Town of Ocean Breeze	6.5776	0.0000			2.6677		3.0770	2.2480	0.4250	0.8000			0.3618	0.0288	0.0948	0.1026	0.0327	16.4160
2200	Town of Sewall's Point	6.5776	0.0000					3.0770	2.2480	0.4250	3.2700			0.3618	0.0288	0.0948	0.1026	0.0327	16.2183
3100	City of Stuart	6.5776	0.0000					3.0770	2.2480	0.4250	5.0000	0.1324		0.3618	0.0288	0.0948	0.1026	0.0327	18.0807
4300	Town of Jupiter Island+erosion (rp)	6.5776	0.0000					3.0770	2.2480	0.4250	2.8086	0.2273	0.9593	0.3618	0.0288	0.0948	0.1026	0.0327	16.9435
4301	Town of Jupiter Island (tpp)	6.5776	0.0000					3.0770	2.2480	0.4250	2.8086	0.2273		0.3618	0.0288	0.0948	0.1026	0.0327	15.9842
8018	Village of Indiantown	6.5776	0.0000			2.6677		3.0770	2.2480	0.4250	1.8250			0.3618	0.0288	0.0948	0.1026	0.0327	17.4410

The 2024 Final After VAB Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Martin County

County: Martin County, FL

Date Certified: 05/22/25

Check one of the following:

- County Municipality
 School District Independent Special District

Separate reports for MSTU's, Dependent Districts, and Water Management Basins are not required.

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
Just Value					
1 Just Value (193.011, F.S.)	53,012,303,362	3,788,220,199	104,068,102	56,904,591,663	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	2,330,128,894	0	0	2,330,128,894	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.)	0	0	0	0	3
4 Just Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	3,198,720	0	0	3,198,720	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	40,751,453	0	40,751,453	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.)	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	30,672,012,523	0	0	30,672,012,523	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	12,238,403,815	0	0	12,238,403,815	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,768,559,410	0	77,365,019	7,845,924,429	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	12,618,923,557	0	0	12,618,923,557	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	1,920,830,788	0	0	1,920,830,788	13
14 Certain Res. and Nonres. Real Property Differential: Just Value Minus Capped Value (193.1555, F.S.)	584,245,428	0	0	584,245,428	14
Just Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	79,471,241	0	0	79,471,241	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	8,790	0	0	8,790	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,103,519	0	2,103,519	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503,F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	18,053,088,966	0	0	18,053,088,966	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	10,317,573,027	0	0	10,317,573,027	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,184,313,982	0	77,365,019	7,261,679,001	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	35,634,456,006	3,749,572,265	104,068,102	39,488,096,373	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,227,130,298	0	0	1,227,130,298	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	1,143,319,135	0	0	1,143,319,135	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	59,529,734	0	0	59,529,734	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	71,847,163	1,661,961	73,509,124	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	1,046,588,115	26,751,148	0	1,073,339,263	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	674,702,844	100,903,936	0	775,606,780	31
32 Widows / Widowers Exemption (196.202, F.S.)	20,550,568	0	0	20,550,568	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	203,973,616	0	0	203,973,616	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	4,151,445	0	0	4,151,445	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.) Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	2,482,851	0	0	2,482,851	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	26,723,982	0	0	26,723,982	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	235,973	0	0	235,973	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	20,565,580	0	0	20,565,580	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	54,223,756	0	54,223,756	42
Total Assessed Value					
43 Total Exempt Value (add lines 26 through 42)	4,429,954,141	253,726,003	1,661,961	4,685,342,105	43
Exemptions					
44 Total Taxable Value (line 25 minus 43)	31,204,501,865	3,495,846,262	102,406,141	34,802,754,268	44

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2024 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Date Certified: 05/22/25

Taxing Authority: Martin County

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	34,870,244,953
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	150,641
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	25,736,110
4	Subtotal (1 + 2 - 3 = 4)	34,844,659,484
5	Other Additions to Operating Taxable Value	126,508,778
6	Other Deductions from Operating Taxable Value	168,413,994
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	34,802,754,268

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	45,720
9	Just Value of Centrally Assessed Railroad Property Value	93,540,101
10	Just Value of Centrally Assessed Private Car Line Property Value	10,528,001

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	1,234
12	Value of Transferred Homestead Differential	197,992,762

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	97,064	11,249

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	2,050	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	8	0
17	Pollution Control Devices (193.621, F.S.)	0	16
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	46,039	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	19,114	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	13,382	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	24	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	179	0

* Applicable only to County or Municipal Local Option Levies

The 2024 Final After VAB Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Martin County School District

County: Martin County, FL

Date Certified: 05/22/25

Check one of the following:

- County Municipality
 School District Independent Special District

Separate reports for MSTU's, Dependent Districts, and Water Management Basins are not required.

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
Just Value					
1 Just Value (193.011, F.S.)	53,012,303,362	3,788,220,199	104,068,102	56,904,591,663	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	2,330,128,894	0	0	2,330,128,894	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.)	0	0	0	0	3
4 Just Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	3,198,720	0	0	3,198,720	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	40,751,453	0	40,751,453	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.)	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	30,672,012,523	0	0	30,672,012,523	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	12,238,403,815	0	0	12,238,403,815	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,768,559,410	0	77,365,019	7,845,924,429	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	12,618,923,557	0	0	12,618,923,557	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	0	0	0	0	13
14 Certain Res. and Nonres. Real Property Differential: Just Value Minus Capped Value (193.1555, F.S.)	0	0	0	0	14
Just Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	79,471,241	0	0	79,471,241	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	8,790	0	0	8,790	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,103,519	0	2,103,519	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503,F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	18,053,088,966	0	0	18,053,088,966	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	12,238,403,815	0	0	12,238,403,815	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,768,559,410	0	77,365,019	7,845,924,429	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	38,139,532,222	3,749,572,265	104,068,102	41,993,172,589	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,227,130,298	0	0	1,227,130,298	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	71,847,163	1,661,961	73,509,124	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	1,199,197,291	26,751,148	0	1,225,948,439	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	729,218,854	100,903,936	0	830,122,790	31
32 Widows / Widowers Exemption (196.202, F.S.)	22,369,481	0	0	22,369,481	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	222,644,669	0	0	222,644,669	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	4,158,257	0	0	4,158,257	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.) Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	2,482,851	0	0	2,482,851	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	29,218,715	0	0	29,218,715	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	246,111	0	0	246,111	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	54,223,756	0	54,223,756	42
Total Assessed Value					
43 Total Exempt Value (add lines 26 through 42)	3,436,666,527	253,726,003	1,661,961	3,692,054,491	43
Exemptions					
44 Total Taxable Value (line 25 minus 43)	34,702,865,695	3,495,846,262	102,406,141	38,301,118,098	44

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2024 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Date Certified: 05/22/25

Taxing Authority: Martin County School District

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	38,374,569,154
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	33,110,076
4	Subtotal (1 + 2 - 3 = 4)	38,341,459,078
5	Other Additions to Operating Taxable Value	120,575,260
6	Other Deductions from Operating Taxable Value	160,916,240
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	38,301,118,098

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	45,720
9	Just Value of Centrally Assessed Railroad Property Value	93,540,101
10	Just Value of Centrally Assessed Private Car Line Property Value	10,528,001

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	1,234
12	Value of Transferred Homestead Differential	197,992,762

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	97,064	11,249

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	2,050	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	8	0
17	Pollution Control Devices (193.621, F.S.)	0	16
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	46,039	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	0	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	0	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	24	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	187	0

* Applicable only to County or Municipal Local Option Levies

The 2024 Final After VAB Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Ocean Breeze

County: Martin County, FL

Date Certified: 05/22/25

Check one of the following:

- County Municipality
 School District Independent Special District

Separate reports for MSTU's, Dependent Districts, and Water Management Basins are not required.

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
Just Value					
1 Just Value (193.011, F.S.)	108,444,750	4,876,273	708,331	114,029,354	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.)	0	0	0	0	3
4 Just Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.)	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	44,058,604	0	0	44,058,604	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	24,289,376	0	0	24,289,376	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	40,096,770	0	522,095	40,618,865	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	9,642,771	0	0	9,642,771	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	2,100,007	0	0	2,100,007	13
14 Certain Res. and Nonres. Real Property Differential: Just Value Minus Capped Value (193.1555, F.S.)	5,788,455	0	0	5,788,455	14
Just Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503,F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	34,415,833	0	0	34,415,833	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	22,189,369	0	0	22,189,369	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	34,308,315	0	522,095	34,830,410	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	90,913,517	4,876,273	708,331	96,498,121	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	2,328,980	0	0	2,328,980	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	2,325,000	0	0	2,325,000	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	163,575	8,372	171,947	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	0	0	0	0	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1988, 196.1989, 196.2001, 196.2002, F.S.)	0	5,995	0	5,995	31
32 Widows / Widowers Exemption (196.202, F.S.)	45,000	0	0	45,000	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	947,153	0	0	947,153	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.) Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	0	0	0	42
Total Assessed Value					
43 Total Exempt Value (add lines 26 through 42)	5,646,133	169,570	8,372	5,824,075	43
Exemptions					
44 Total Taxable Value (line 25 minus 43)	85,267,384	4,706,703	699,959	90,674,046	44

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2024 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Date Certified: 05/22/25

Taxing Authority: Ocean Breeze

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	90,345,172
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	0
4	Subtotal (1 + 2 - 3 = 4)	90,345,172
5	Other Additions to Operating Taxable Value	338,923
6	Other Deductions from Operating Taxable Value	10,049
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	90,674,046

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	653,877
10	Just Value of Centrally Assessed Private Car Line Property Value	54,454

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	4
12	Value of Transferred Homestead Differential	306,225

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	149	72

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	85	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	45	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	1	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

* Applicable only to County or Municipal Local Option Levies

The 2024 Final After VAB Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Stuart

County: Martin County, FL

Date Certified: 05/22/25

Check one of the following:

- County Municipality
 School District Independent Special District

Separate reports for MSTU's, Dependent Districts, and Water Management Basins are not required.

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
Just Value					
1 Just Value (193.011, F.S.)	5,005,490,701	323,099,273	7,308,213	5,335,898,187	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.)	0	0	0	0	3
4 Just Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	18,633	0	18,633	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.)	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	1,606,181,125	0	0	1,606,181,125	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	915,138,418	0	0	915,138,418	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,484,171,158	0	5,384,766	2,489,555,924	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	688,336,773	0	0	688,336,773	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	141,996,406	0	0	141,996,406	13
14 Certain Res. and Nonres. Real Property Differential: Just Value Minus Capped Value (193.1555, F.S.)	112,158,277	0	0	112,158,277	14
Just Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	6,251	0	6,251	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503,F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	917,844,352	0	0	917,844,352	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	773,142,012	0	0	773,142,012	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,372,012,881	0	5,384,766	2,377,397,647	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	4,062,999,245	323,086,891	7,308,213	4,393,394,349	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	105,182,587	0	0	105,182,587	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	90,370,025	0	0	90,370,025	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	21,008,762	85,384	21,094,146	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	236,410,500	4,078,761	0	240,489,261	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	256,819,787	83,469,292	0	340,289,079	31
32 Widows / Widowers Exemption (196.202, F.S.)	2,037,457	0	0	2,037,457	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	13,481,944	0	0	13,481,944	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.) Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	580,981	0	0	580,981	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	1,006,919	0	0	1,006,919	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	584,527	0	584,527	42
Total Assessed Value					
43 Total Exempt Value (add lines 26 through 42)	705,890,200	109,141,342	85,384	815,116,926	43
Exemptions					
44 Total Taxable Value (line 25 minus 43)	3,357,109,045	213,945,549	7,222,829	3,578,277,423	44

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2024 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Date Certified: 05/22/25

Taxing Authority: Stuart

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	3,588,237,658
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	11,301,638
4	Subtotal (1 + 2 - 3 = 4)	3,576,936,020
5	Other Additions to Operating Taxable Value	13,649,887
6	Other Deductions from Operating Taxable Value	12,308,484
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,578,277,423

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	6,753,140
10	Just Value of Centrally Assessed Private Car Line Property Value	555,073

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	120
12	Value of Transferred Homestead Differential	13,709,793

Total Parcels or Accounts

		Column 1 Real Property	Column 2 Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	9,642	2,596

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0
17	Pollution Control Devices (193.621, F.S.)	0	3
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	3,856	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	2,770	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	857	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	2	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	10	0

* Applicable only to County or Municipal Local Option Levies

The 2024 Final After VAB Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Sewall's Point

County: Martin County, FL

Date Certified: 05/22/25

Check one of the following:

- County Municipality
 School District Independent Special District

Separate reports for MSTU's, Dependent Districts, and Water Management Basins are not required.

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
Just Value					
1 Just Value (193.011, F.S.)	1,490,651,250	7,233,883	0	1,497,885,133	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.)	0	0	0	0	3
4 Just Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.)	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	1,107,008,224	0	0	1,107,008,224	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	361,110,676	0	0	361,110,676	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	22,532,350	0	0	22,532,350	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	399,208,836	0	0	399,208,836	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	39,417,506	0	0	39,417,506	13
14 Certain Res. and Nonres. Real Property Differential: Just Value Minus Capped Value (193.1555, F.S.)	750,919	0	0	750,919	14
Just Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503,F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	707,799,388	0	0	707,799,388	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	321,693,170	0	0	321,693,170	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	21,781,431	0	0	21,781,431	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	1,051,273,989	7,233,883	0	1,058,507,872	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	19,150,000	0	0	19,150,000	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	19,150,000	0	0	19,150,000	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	573,190	0	573,190	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	3,393,179	521,655	0	3,914,834	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1988, 196.1989, 196.2001, 196.2002, F.S.)	0	3,987	0	3,987	31
32 Widows / Widowers Exemption (196.202, F.S.)	245,000	0	0	245,000	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	4,468,811	0	0	4,468,811	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.) Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	1,067,797	0	0	1,067,797	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	0	0	0	42
Total Assessed Value					
43 Total Exempt Value (add lines 26 through 42)	47,474,787	1,098,832	0	48,573,619	43
Exemptions					
44 Total Taxable Value (line 25 minus 43)	1,003,799,202	6,135,051	0	1,009,934,253	44

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2024 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Date Certified: 05/22/25

Taxing Authority: Sewall's Point

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	1,014,077,850
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	251,800
4	Subtotal (1 + 2 - 3 = 4)	1,013,826,050
5	Other Additions to Operating Taxable Value	399,549
6	Other Deductions from Operating Taxable Value	4,291,346
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,009,934,253

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	17
12	Value of Transferred Homestead Differential	4,474,368

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	1,042	134

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	714	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	137	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	9	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	3	0

* Applicable only to County or Municipal Local Option Levies

The 2024 Final After VAB Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Jupiter Island

County: Martin County, FL

Date Certified: 05/22/25

Check one of the following:

- County Municipality
 School District Independent Special District

Separate reports for MSTU's, Dependent Districts, and Water Management Basins are not required.

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
Just Value					
1 Just Value (193.011, F.S.)	5,457,221,326	12,143,694	0	5,469,365,020	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.)	0	0	0	0	3
4 Just Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.)	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	3,070,445,252	0	0	3,070,445,252	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,341,913,558	0	0	2,341,913,558	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	44,862,516	0	0	44,862,516	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	1,295,860,671	0	0	1,295,860,671	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	476,887,275	0	0	476,887,275	13
14 Certain Res. and Nonres. Real Property Differential: Just Value Minus Capped Value (193.1555, F.S.)	4,453,586	0	0	4,453,586	14
Just Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503,F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	1,774,584,581	0	0	1,774,584,581	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,865,026,283	0	0	1,865,026,283	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	40,408,930	0	0	40,408,930	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	3,680,019,794	12,143,694	0	3,692,163,488	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	7,875,000	0	0	7,875,000	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	7,875,000	0	0	7,875,000	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	199,011	0	199,011	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	3,380,103	0	0	3,380,103	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1988, 196.1989, 196.2001, 196.2002, F.S.)	7,726,251	634,428	0	8,360,679	31
32 Widows / Widowers Exemption (196.202, F.S.)	165,000	0	0	165,000	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	0	0	0	0	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.) Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	0	0	0	42
Total Assessed Value					
43 Total Exempt Value (add lines 26 through 42)	27,021,354	833,439	0	27,854,793	43
Exemptions					
44 Total Taxable Value (line 25 minus 43)	3,652,998,440	11,310,255	0	3,664,308,695	44

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2024 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Date Certified: 05/22/25

Taxing Authority: Jupiter Island

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	3,681,921,142
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	2,937,463
4	Subtotal (1 + 2 - 3 = 4)	3,678,983,679
5	Other Additions to Operating Taxable Value	12,963,501
6	Other Deductions from Operating Taxable Value	27,638,485
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,664,308,695

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	4
12	Value of Transferred Homestead Differential	1,964,114

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	687	56

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	291	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	198	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	33	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

* Applicable only to County or Municipal Local Option Levies

The 2024 Final After VAB Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Village of Indiantown

County: Martin County, FL

Date Certified: 05/22/25

Check one of the following:

- County Municipality
 School District Independent Special District

Separate reports for MSTU's, Dependent Districts, and Water Management Basins are not required.

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
Just Value					
1 Just Value (193.011, F.S.)	715,927,717	2,157,315,048	3,155,479	2,876,398,244	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	142,649,316	0	0	142,649,316	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.)	0	0	0	0	3
4 Just Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	40,277,361	0	40,277,361	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.)	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	141,894,809	0	0	141,894,809	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	148,527,061	0	0	148,527,061	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	282,856,531	0	1,985,480	284,842,011	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	76,215,247	0	0	76,215,247	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	43,968,790	0	0	43,968,790	13
14 Certain Res. and Nonres. Real Property Differential: Just Value Minus Capped Value (193.1555, F.S.)	25,956,584	0	0	25,956,584	14
Just Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	998,685	0	0	998,685	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,016,925	0	2,016,925	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503,F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	65,679,562	0	0	65,679,562	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	104,558,271	0	0	104,558,271	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	256,899,947	0	1,985,480	258,885,427	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	428,136,465	2,119,054,612	3,155,479	2,550,346,556	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	18,072,571	0	0	18,072,571	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	9,270,624	0	0	9,270,624	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	800,461	0	0	800,461	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	1,894,871	131,449	2,026,320	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	21,430,285	1,006,021	0	22,436,306	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	22,461,632	497,500	0	22,959,132	31
32 Widows / Widowers Exemption (196.202, F.S.)	245,521	0	0	245,521	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	546,640	0	0	546,640	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.) Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	253,688	0	0	253,688	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	51,415	0	0	51,415	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	0	0	0	42
Total Assessed Value					
43 Total Exempt Value (add lines 26 through 42)	73,132,837	3,398,392	131,449	76,662,678	43
Exemptions					
44 Total Taxable Value (line 25 minus 43)	355,003,628	2,115,656,220	3,024,030	2,473,683,878	44

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2024 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Date Certified: 05/22/25

Taxing Authority: Village of Indiantown

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	2,480,819,057
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	195,510
4	Subtotal (1 + 2 - 3 = 4)	2,480,623,547
5	Other Additions to Operating Taxable Value	1,487,156
6	Other Deductions from Operating Taxable Value	8,426,825
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	2,473,683,878

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	2,548,467
10	Just Value of Centrally Assessed Private Car Line Property Value	607,012

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	4
12	Value of Transferred Homestead Differential	216,195

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	2,324	348

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	74	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0
17	Pollution Control Devices (193.621, F.S.)	0	3
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	689	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	785	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	193	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	3	0

* Applicable only to County or Municipal Local Option Levies

The 2024 Final After VAB Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: South Florida Water Management

County: Martin County, FL

Date Certified: 05/22/25

Check one of the following:

- County Municipality
 School District Independent Special District

Separate reports for MSTU's, Dependent Districts, and Water Management Basins are not required.

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
Just Value					
1 Just Value (193.011, F.S.)	53,012,303,362	3,788,220,199	104,068,102	56,904,591,663	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	2,330,128,894	0	0	2,330,128,894	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.)	0	0	0	0	3
4 Just Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	3,198,720	0	0	3,198,720	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	40,751,453	0	40,751,453	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.)	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	30,672,012,523	0	0	30,672,012,523	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	12,238,403,815	0	0	12,238,403,815	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,768,559,410	0	77,365,019	7,845,924,429	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	12,618,923,557	0	0	12,618,923,557	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	1,920,830,788	0	0	1,920,830,788	13
14 Certain Res. and Nonres. Real Property Differential: Just Value Minus Capped Value (193.1555, F.S.)	584,245,428	0	0	584,245,428	14
Just Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	79,471,241	0	0	79,471,241	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	8,790	0	0	8,790	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,103,519	0	2,103,519	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503,F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	18,053,088,966	0	0	18,053,088,966	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	10,317,573,027	0	0	10,317,573,027	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,184,313,982	0	77,365,019	7,261,679,001	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	35,634,456,006	3,749,572,265	104,068,102	39,488,096,373	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,227,130,298	0	0	1,227,130,298	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	1,143,319,135	0	0	1,143,319,135	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	71,847,163	1,661,961	73,509,124	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	1,046,588,115	26,751,148	0	1,073,339,263	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	674,702,844	100,903,936	0	775,606,780	31
32 Widows / Widowers Exemption (196.202, F.S.)	22,344,481	0	0	22,344,481	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	204,392,601	0	0	204,392,601	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	4,151,445	0	0	4,151,445	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.) Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	2,482,851	0	0	2,482,851	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	26,777,958	0	0	26,777,958	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	235,973	0	0	235,973	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	54,223,756	0	54,223,756	42
Total Assessed Value					
43 Total Exempt Value (add lines 26 through 42)	4,352,125,701	253,726,003	1,661,961	4,607,513,665	43
Exemptions					
44 Total Taxable Value (line 25 minus 43)	31,282,330,305	3,495,846,262	102,406,141	34,880,582,708	44

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2024 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Date Certified: 05/22/25

Taxing Authority: South Florida Water Management

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	34,947,347,365
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	150,641
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	25,736,110
4	Subtotal (1 + 2 - 3 = 4)	34,921,761,896
5	Other Additions to Operating Taxable Value	126,255,706
6	Other Deductions from Operating Taxable Value	167,434,894
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	34,880,582,708

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	45,720
9	Just Value of Centrally Assessed Railroad Property Value	93,540,101
10	Just Value of Centrally Assessed Private Car Line Property Value	10,528,001

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	1,234
12	Value of Transferred Homestead Differential	197,992,762

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	97,064	11,249

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	2,050	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	8	0
17	Pollution Control Devices (193.621, F.S.)	0	16
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	46,039	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	19,114	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	13,382	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	24	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	187	0

* Applicable only to County or Municipal Local Option Levies

The 2024 Final After VAB Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Florida Inland Navigation Dist

County: Martin County, FL

Date Certified: 05/22/25

Check one of the following:

- County Municipality
 School District Independent Special District

Separate reports for MSTU's, Dependent Districts, and Water Management Basins are not required.

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
Just Value					
1 Just Value (193.011, F.S.)	53,012,303,362	3,788,220,199	104,068,102	56,904,591,663	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	2,330,128,894	0	0	2,330,128,894	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.)	0	0	0	0	3
4 Just Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	3,198,720	0	0	3,198,720	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	40,751,453	0	40,751,453	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.)	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	30,672,012,523	0	0	30,672,012,523	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	12,238,403,815	0	0	12,238,403,815	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,768,559,410	0	77,365,019	7,845,924,429	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	12,618,923,557	0	0	12,618,923,557	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	1,920,830,788	0	0	1,920,830,788	13
14 Certain Res. and Nonres. Real Property Differential: Just Value Minus Capped Value (193.1555, F.S.)	584,245,428	0	0	584,245,428	14
Just Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	79,471,241	0	0	79,471,241	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	8,790	0	0	8,790	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,103,519	0	2,103,519	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503,F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	18,053,088,966	0	0	18,053,088,966	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	10,317,573,027	0	0	10,317,573,027	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,184,313,982	0	77,365,019	7,261,679,001	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	35,634,456,006	3,749,572,265	104,068,102	39,488,096,373	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,227,130,298	0	0	1,227,130,298	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	1,143,319,135	0	0	1,143,319,135	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	71,847,163	1,661,961	73,509,124	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	1,046,588,115	26,751,148	0	1,073,339,263	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	674,702,844	100,903,936	0	775,606,780	31
32 Widows / Widowers Exemption (196.202, F.S.)	22,344,481	0	0	22,344,481	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	204,392,601	0	0	204,392,601	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	4,151,445	0	0	4,151,445	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.) Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	2,482,851	0	0	2,482,851	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	26,777,958	0	0	26,777,958	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	235,973	0	0	235,973	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	54,223,756	0	54,223,756	42
Total Assessed Value					
43 Total Exempt Value (add lines 26 through 42)	4,352,125,701	253,726,003	1,661,961	4,607,513,665	43
Exemptions					
44 Total Taxable Value (line 25 minus 43)	31,282,330,305	3,495,846,262	102,406,141	34,880,582,708	44

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2024 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Date Certified: 05/22/25

Taxing Authority: Florida Inland Navigation Dist

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	34,947,347,365
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	150,641
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	25,736,110
4	Subtotal (1 + 2 - 3 = 4)	34,921,761,896
5	Other Additions to Operating Taxable Value	126,255,706
6	Other Deductions from Operating Taxable Value	167,434,894
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	34,880,582,708

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	45,720
9	Just Value of Centrally Assessed Railroad Property Value	93,540,101
10	Just Value of Centrally Assessed Private Car Line Property Value	10,528,001

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	1,234
12	Value of Transferred Homestead Differential	197,992,762

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	97,064	11,249

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	2,050	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	8	0
17	Pollution Control Devices (193.621, F.S.)	0	16
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	46,039	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	19,114	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	13,382	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	24	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	182	0

* Applicable only to County or Municipal Local Option Levies

The 2024 Final After VAB Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Children's Services

County: Martin County, FL

Date Certified: 05/22/25

Check one of the following:

- County Municipality
 School District Independent Special District

Separate reports for MSTU's, Dependent Districts, and Water Management Basins are not required.

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
Just Value					
1 Just Value (193.011, F.S.)	53,012,303,362	3,788,220,199	104,068,102	56,904,591,663	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	2,330,128,894	0	0	2,330,128,894	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.)	0	0	0	0	3
4 Just Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	3,198,720	0	0	3,198,720	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	40,751,453	0	40,751,453	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.)	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	30,672,012,523	0	0	30,672,012,523	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	12,238,403,815	0	0	12,238,403,815	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,768,559,410	0	77,365,019	7,845,924,429	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	12,618,923,557	0	0	12,618,923,557	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	1,920,830,788	0	0	1,920,830,788	13
14 Certain Res. and Nonres. Real Property Differential: Just Value Minus Capped Value (193.1555, F.S.)	584,245,428	0	0	584,245,428	14
Just Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	79,471,241	0	0	79,471,241	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	8,790	0	0	8,790	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,103,519	0	2,103,519	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503,F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	18,053,088,966	0	0	18,053,088,966	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	10,317,573,027	0	0	10,317,573,027	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,184,313,982	0	77,365,019	7,261,679,001	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	35,634,456,006	3,749,572,265	104,068,102	39,488,096,373	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,227,130,298	0	0	1,227,130,298	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	1,143,319,135	0	0	1,143,319,135	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	71,847,163	1,661,961	73,509,124	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	1,046,588,115	26,751,148	0	1,073,339,263	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	674,702,844	100,903,936	0	775,606,780	31
32 Widows / Widowers Exemption (196.202, F.S.)	22,344,481	0	0	22,344,481	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	204,392,601	0	0	204,392,601	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	4,151,445	0	0	4,151,445	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.) Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	2,482,851	0	0	2,482,851	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	26,777,958	0	0	26,777,958	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	235,973	0	0	235,973	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	54,223,756	0	54,223,756	42
Total Assessed Value					
43 Total Exempt Value (add lines 26 through 42)	4,352,125,701	253,726,003	1,661,961	4,607,513,665	43
Exemptions					
44 Total Taxable Value (line 25 minus 43)	31,282,330,305	3,495,846,262	102,406,141	34,880,582,708	44

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2024 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Date Certified: 05/22/25

Taxing Authority: Children's Services

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	34,947,347,365
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	150,641
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	25,736,110
4	Subtotal (1 + 2 - 3 = 4)	34,921,761,896
5	Other Additions to Operating Taxable Value	126,255,706
6	Other Deductions from Operating Taxable Value	167,434,894
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	34,880,582,708

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	45,720
9	Just Value of Centrally Assessed Railroad Property Value	93,540,101
10	Just Value of Centrally Assessed Private Car Line Property Value	10,528,001

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	1,234
12	Value of Transferred Homestead Differential	197,992,762

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	97,064	11,249

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	2,050	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	8	0
17	Pollution Control Devices (193.621, F.S.)	0	16
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	46,039	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	19,114	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	13,382	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	24	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	182	0

* Applicable only to County or Municipal Local Option Levies

RECAPITULATION OF TAXES AS EXTENDED ON THE 2024 TAX ROLLS; MUNICIPALITIES

- A.
 1. Municipal Levy
 2. Municipality Levying for a Dependent Special District that is Municipal Wide
 3. Municipality Levying for a Dependent Special District that is Less than Municipal Wide
 4. Municipal Levy Less Than Municipal Wide

- B.
 1. Operating Millage
 2. Debt Service Millage
 3. Non-Ad Valorem Assessment Rate / Basis

- C.
 1. Millage Subject to a Cap
 2. Millage not Subject to a Cap
 3. Non-Ad Valorem Assessment Rate / Basis

- D.
 1. Non-Voted Millage
 2. Voted Millage
 3. Non-Ad Valorem Assessment Rate / Basis

NOTICE: All Independent Special Districts should be reported on DR-403 CC

The codes listed above are intended to describe the nature of the taxing authority and the type of millage. Enter the appropriate number in each of the four code columns. Be as descriptive as possible; separately list the various millages of each municipal taxing authority according to the characteristics coded above. Total the levies for all municipalities included herein. All dependent special districts and voter approved debt payments should be listed with the appropriate municipality. Round all amounts to the nearest whole dollar. List all non-ad valorem assessments included on the tax rolls. A separate levy entry should be reported for each DR-420, DR-420S and DR-420DEBT form provided to a taxing authority.

CODES				NAME OF MUNICIPALITY OR DISTRICT, AND NATURE OF SPECIAL LEVY, IF APPLICABLE	MILLAGE or Other Basis of Levy	TOTAL TAXABLE VALUE	TAXABLE VALUE EXCLUDED FROM LEVY PURSUANT TO §197.212 F.S.	TOTAL TAXES LEVIED	PENALTIES UNDER §193.072
A	B	C	D						
1	1	1	1	JUPITER ISLAND - EROSION	0.9593	3,652,998,440	0	3,504,321.50	0.00
1	1	1	1	JUPITER ISLAND - OP	2.8086	3,664,308,695	0	10,291,577.35	1.51
1	2	2	2	JUPITER ISLAND DEBT SERVICE	0.2273	3,664,308,695	0	832,897.38	0.12
1	1	1	1	SEWALL'S POINT - OP	3.2700	1,009,934,253	0	3,302,484.85	145.11
1	1	1	1	OCEAN BREEZE - OP	0.8000	90,674,046	0	72,539.21	55.81
1	1	1	1	STUART - OP	5.0000	3,578,277,423	0	17,891,405.73	18,419.96
1	2	2	2	STUART - DEBT	0.1324	3,578,277,423	0	473,763.74	488.26
1	1	1	1	VILLAGE OF INDIANTOWN	1.825	2,473,683,878	0	4,514,474.26	840.38

RECAPITULATION OF TAXES AS EXTENDED ON THE 2024 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- | | | | | |
|---|---|--|--|--|
| <p>A.
1. County Commission Levy
2. School Board Levy
3. Independent Special District Levy
4. County Commission Levy for a Dependent Special District
5. MSBU / MSTU</p> | <p>B.
1. County-Wide Levy
2. Less than County-Wide Levy
3. Multi-County District Levying County-Wide
4. Multi-County District Levying Less than County-Wide</p> | <p>C.
1. Operating Millage
2. Debt Service Millage
3. Non-Ad Valorem Assessment Rate/Basis</p> | <p>D.
1. Millage Subject to a Cap
2. Millage Not Subject to a Cap
3. Non-Ad Valorem Assessment</p> | <p>E.
1. Non-Voted Millage
2. Voted Millage
3. Non-Ad Valorem Assessment</p> |
|---|---|--|--|--|

The codes listed above are intended to describe the nature of the taxing authority and the type of millage. Enter the appropriate number in each of the five code columns. Be as descriptive as possible; separately list each taxing authority in your county according to the characteristics above. List all county commission millages first, then, all school district millages, all dependent special district millages, including municipal service taxing unit millages, and all independent special district millages, including water management district and basin millages. **Millages with like characteristics, i.e. voted or non-voted, county-wide or less than county-wide, should be listed together within the above categories. Total all taxes levied.** All voter approved debt payments should be specified and listed with the appropriate taxing authority or special district. Round all amounts to the nearest whole dollar. List all non-ad valorem assessments that are included on the tax rolls. A separate levy entry should be reported for each DR-420, DR-420S and DR-420DEBT form provided to a taxing authority.

CODES					NAME OF TAXING AUTHORITY, AND NATURE OF SPECIAL LEVY, IF APPLICABLE	MILLAGE or other Basis of Levy	TOTAL TAXABLE VALUE	TAXABLE VALUE EXCLUDED FROM LEVY PURSUANT TO §197.212 F.S.	TOTAL TAXES LEVIED	PENALTIES UNDER §193.072
A	B	C	D	E						
1	1	1	1	1	COUNTY - GENERAL FUND	6.5776	34,802,754,268	0	228,918,600.40	111,108.01
5	2	1	1	1	MSTU UNINCORPORATED FIRE DISTRICT	2.6677	26,560,493,505	0	70,855,423.95	35,116.22
5	2	1	1	1	COUNTY WIDE MSTU UNINCORPORATED	0.5848	23,996,055,921	0	14,032,904.59	7,388.80
5	2	1	1	1	MSTU PARK / RECREATION	0.1596	23,996,055,921	0	3,829,774.87	2,018.20
2	1	1	2	1	SCHOOL - CAPITAL OUTLAY	1.5000	38,301,118,098	0	57,451,777.53	25,339.76
2	1	1	2	1	SCHOOL - DISCRETIONARY	0.7480	38,301,118,098	0	28,649,240.09	12,637.40
2	1	1	2	1	SCHOOL - REQUIRED LOCAL EFFORT	3.0770	38,301,118,098	0	117,852,534.90	51,977.35
2	1	1	2	2	SCHOOL - ADDITIONAL VOTED MILLAGE	0.4250	38,301,118,098	0	16,277,984.90	7,180.91

RECAPITULATION OF TAXES AS EXTENDED ON THE 2024 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- A.
 1. County Commission Levy
 2. School Board Levy
 3. Independent Special District Levy
 4. County Commission Levy for a Dependent Special District
 5. MSBU / MSTU

- B.
 1. County-Wide Levy
 2. Less than County-Wide Levy
 3. Multi-County District Levying County-Wide
 4. Multi-County District Levying Less than County-Wide

- C.
 1. Operating Millage
 2. Debt Service Millage
 3. Non-Ad Valorem Assessment Rate/Basis

- D.
 1. Millage Subject to a Cap
 2. Millage Not Subject to a Cap
 3. Non-Ad Valorem Assessment

- E.
 1. Non-Voted Millage
 2. Voted Millage
 3. Non-Ad Valorem Assessment

The codes listed above are intended to describe the nature of the taxing authority and the type of millage. Enter the appropriate number in each of the five code columns. Be as descriptive as possible; separately list each taxing authority in your county according to the characteristics above. List all county commission millages first, then, all school district millages, all dependent special district millages, including municipal service taxing unit millages, and all independent special district millages, including water management district and basin millages. **Millages with like characteristics, i.e. voted or non-voted, county-wide or less than county-wide, should be listed together within the above categories. Total all taxes levied.** All voter approved debt payments should be specified and listed with the appropriate taxing authority or special district. Round all amounts to the nearest whole dollar. List all non-ad valorem assessments that are included on the tax rolls. A separate levy entry should be reported for each DR-420, DR-420S and DR-420DEBT form provided to a taxing authority.

CODES					NAME OF TAXING AUTHORITY, AND NATURE OF SPECIAL LEVY, IF APPLICABLE	MILLAGE or other Basis of Levy	TOTAL TAXABLE VALUE	TAXABLE VALUE EXCLUDED FROM LEVY PURSUANT TO §197.212 F.S.	TOTAL TAXES LEVIED	PENALTIES UNDER §193.072
A	B	C	D	E						
5	2	1	1	1	DISTRICT ONE MSTU	0.0714	5,491,773,893	0	392,115.01	142.92
5	2	1	1	1	DISTRICT TWO MSTU	0.0814	2,783,637,888	0	226,589.76	189.38
5	2	1	1	1	DISTRICT THREE MSTU	0.0404	6,099,459,888	0	246,418.02	129.51
5	2	1	1	1	DISTRICT FOUR MSTU	0.0520	4,335,076,935	0	225,423.86	111.27
5	2	1	1	1	DISTRICT FIVE MSTU	0.0735	5,286,107,317	0	388,528.66	219.06
5	2	1	1	1	HUTCHINSON ISLAND MSTU	0.1805	2,277,837,009	0	411,149.64	88.20

RECAPITULATION OF TAXES AS EXTENDED ON THE 2024 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- | | | | | |
|---|---|--|--|--|
| <p>A.
1. County Commission Levy
2. School Board Levy
3. Independent Special District Levy
4. County Commission Levy for a Dependent Special District
5. MSBU / MSTU</p> | <p>B.
1. County-Wide Levy
2. Less than County-Wide Levy
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3. Non-Ad Valorem Assessment</p> |
|---|---|--|--|--|

The codes listed above are intended to describe the nature of the taxing authority and the type of millage. Enter the appropriate number in each of the five code columns. Be as descriptive as possible; separately list each taxing authority in your county according to the characteristics above. List all county commission millages first, then, all school district millages, all dependent special district millages, including municipal service taxing unit millages, and all independent special district millages, including water management district and basin millages. **Millages with like characteristics, i.e. voted or non-voted, county-wide or less than county-wide, should be listed together within the above categories. Total all taxes levied.** All voter approved debt payments should be specified and listed with the appropriate taxing authority or special district. Round all amounts to the nearest whole dollar. List all non-ad valorem assessments that are included on the tax rolls. A separate levy entry should be reported for each DR-420, DR-420S and DR-420DEBT form provided to a taxing authority.

CODES					NAME OF TAXING AUTHORITY, AND NATURE OF SPECIAL LEVY, IF APPLICABLE	MILLAGE or other Basis of Levy	TOTAL TAXABLE VALUE	TAXABLE VALUE EXCLUDED FROM LEVY PURSUANT TO §197.212 F.S.	TOTAL TAXES LEVIED	PENALTIES UNDER §193.072
A	B	C	D	E						
3	1	1	2	1	CHILDREN SERVICES ORDINANCE	0.3618	34,880,582,708	0	12,619,792.73	6,113.43
3	1	1	2	1	FLORIDA INLAND NAVIGATIONAL DIST	0.0288	34,880,582,708	0	1,004,557.67	488.12
3	1	1	2	1	SOUTH FLORIDA WATER MANAGEMENT - BASIN	0.1026	34,880,582,708	0	3,578,761.24	1,735.20
3	1	1	2	1	SOUTH FLORIDA WATER MANAGEMENT - DIST	0.0948	34,880,582,708	0	3,306,689.52	1,603.51
3	1	1	2	1	SOUTH FLORIDA WATER MANAGEMENT - EVERG	0.0327	34,880,582,708	0	1,140,606.21	553.86
3	2	3	3	3	PAL-MAR WATER MGMT DISTRICT	9.00	17,610	0	158,490.99	0
3	2	3	3	3	TROUP-INDIANTOWN WATER MGMT DIST A-1	45.00	4,381	0	197,163.90	0
3	2	3	3	3	TROUP-INDIANTOWN WATER MGMT DIST A-2	0.00	9,136	0	0.00	0
3	2	3	3	3	HOBE ST LUCIE CONSERVANCY DIST UNT 1	51.86	245	0	12,710.37	0
3	2	3	3	3	HOBE ST LUCIE CONSERVANCY DIST UNT 2	46.54	2,824	0	131,405.69	0
3	2	3	3	3	HOBE ST LUCIE CONSERVANCY DIST UNT 3	47.56	747	0	35,536.84	0
3	2	3	3	3	HOBE ST LUCIE CONSERVANCY DIST UNT 4	60.63	4,027	0	244,126.71	0
3	2	3	3	3	HOBE ST LUCIE CONSERVANCY DIST UNT 5	0.00	3,405	0	0.00	0
3	2	3	3	3	HOBE ST LUCIE CONSERVANCY DIST UNT 1A	147.41	1,530	0	225,472.05	0

(Every Space must be filled in. Where there are spaces that are not applicable to your county, write "NONE" or "0" in that space.)

Statutory Authority	Property Roll Affected	Type of Exemption	Real Property		Personal Property			
			Number of Exemptions	Value of Exemption	Number of Exemptions	Value of Exemption		
1	196.031(1)(a)	Real	\$25,000 Homestead Exemption	49,164	1,227,130,298	0	0	1
2	196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption	49,155	1,143,319,135	0	0	2
3	196.075	Real	Additional Homestead Exemption Age 65 and Older	2,866	59,529,734	0	0	3
4	196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse	711	178,404,827	0	0	4
5	196.091	Real	Totally Disabled Veterans Confined to Wheelchairs	0	0	0	0	5
6	196.095	Real	Licensed Child Care Facility in Enterprise Zone	0	0	0	0	6
7	196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)	31	6,134,595	0	0	7
8	196.183	Personal	\$25,000 Tangible Personal Property Exemption	0	0	10,096	73,509,124	8
9	196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary	355	335,488,889	209	12,452,714	9
10	196.1961	Real	Historic Property for Commercial or Nonprofit Purposes	0	0	0	0	10
11	196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services	48	209,954,308	11	87,966,093	11
12	196.1975	Real & Personal	Charitable Homes for the Aged	0	0	0	0	12
13	196.1977	Real	Proprietary Continuing Care Facilities	1	5,450,000	0	0	13
14	196.1978(1)(a)&(2)	Real & Personal	Affordable Housing Property	6	37,140,376	0	0	14
15	196.198	Real & Personal	Educational Property	41	86,669,271	5	485,129	15
16	196.1983	Real & Personal	Charter School	0	0	0	0	16
17	196.1985	Real	Labor Union Education Property	0	0	0	0	17
18	196.1986	Real	Community Center	0	0	0	0	18
19	196.1987	Real & Personal	Biblical History Display Property	0	0	0	0	19
20	196.199(1)(a)	Real & Personal	Federal Government Property	99	26,817,957	9	632,211	20
21	196.199(1)(b)	Real & Personal	State Government Property	3,357	306,243,410	2	2,818,209	21
22	196.199(1)(c)	Real & Personal	Local Government Property	2,693	713,526,748	86	23,300,728	22
23	196.199(2)	Real & Personal	Leasehold Interests in Government Property	0	0	0	0	23
24	196.1993	Real	Agreements with Local Governments for use of Public Property	0	0	0	0	24
25	196.1995	Real & Personal	Parcels Granted Economic Development Exemption	0	0	0	0	25
26	196.1997	Real	Historic Property Improvements	0	0	0	0	26
27	196.1998	Real	Historic Property Open to the Public	0	0	0	0	27
28	196.1999	Personal	Space Laboratories & Carriers	0	0	0	0	28
29	196.2001	Real & Personal	Non-for-Profit Sewer & Water Company	0	0	0	0	29
30	196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation	0	0	0	0	30
31	196.202	Real & Personal	Blind Exemption	64	280,000	0	0	31
32	196.202	Real & Personal	Total & Permanent Disability Exemption	814	3,681,284	0	0	32
33	196.202	Real & Personal	Widow's Exemption	3,875	16,950,814	0	0	33
34	196.202	Real & Personal	Widower's Exemption	779	3,599,754	0	0	34
35	196.24	Real & Personal	Disabled Ex-Service Member Exemption	1,348	5,430,356	0	0	35
36	196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)	14	3,734,553	0	0	36
37	196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)	26	416,892	0	0	37
38	196.173	Real	Deployed Service Member's Homestead Exemption	1	235,973	0	0	38
39	196.075	Real	Additional Homestead Exemption Age 65 and Older & 25 yr Residence	319	20,565,580	0	0	39
40	196.102	Real	Totally & Permanently Disabled First Responders & Surviving Spouse	31	10,042,554	0	0	40
41	196.182	Personal	Renewable Energy Source Devices (80% exemption)	0	0	2	54,223,756	41
42	196.178(3)	Real & Personal	Affordable Housing Property (State), Newly Constructed	0	0	0	0	42
43	196.178(1)(b)	Real	Leased Land Affordable Housing	0	0	0	0	43
44	196.1979	Real & Personal	Affordable Housing Property (County)	0	0	0	0	44

Note: Centrally assessed property exemptions should be included in this table.

(Locally assessed real property only. Do not include personal property or centrally assessed property.)

		Code 00 Vacant Residential	Code 01 Single Family Residential	Code 02 Mobile Homes	Code 08 Multi-Family Less than 10 Units	Code 03 Multi-Family 10 Units or More	Code 04 Condominiums
1	Just Value	\$ 916,590,940	36,634,870,606	386,070,380	416,685,685	660,021,139	4,112,985,533
2	Taxable Value for Operating Purposes	\$ 735,553,723	21,537,597,816	207,863,309	295,376,834	602,016,489	2,608,624,013
3	Number of Parcels	# 4,381	51,013	2,944	1,078	70	15,044
		Code 05 Cooperatives	Code 06, 07, and 09 Ret. Homes and Misc. Res.	Code 10 Vacant Commercial	Code 11-39 Improved Commercial	Code 40 Vacant Industrial	Code 41-49 Improved Industrial
4	Just Value	\$ 120,809,370	0	261,378,520	2,949,936,548	65,005,511	1,058,234,346
5	Taxable Value for Operating Purposes	\$ 71,170,109	0	217,235,636	2,741,647,291	49,070,888	1,001,877,053
6	Number of Parcels	# 1,783	0	367	1,985	100	1,061
		Code 50-69 Agricultural	Code 70-79 Institutional	Code 80-89 Government	Code 90 Leasehold Interests	Code 91-97 Miscellaneous	Code 99 Non-Agricultural Acreage
7	Just Value	\$ 2,801,089,424	719,705,525	1,348,373,300	39,372,070	169,087,160	352,087,305
8	Taxable Value for Operating Purposes	\$ 375,289,010	291,229,395	18,307,708	30,018,294	151,038,939	270,585,358
9	Number of Parcels	# 2,047	280	6,259	15	2,129	6,434
10	Total Real Property:	Just Value	53,012,303,362 <small>(Sum lines 1, 4, and 7)</small>	Taxable Value for Operating Purposes	31,204,501,865 <small>(Sum lines 2, 5, and 8)</small>	Parcels	97,064 <small>(Sum lines 3, 6, and 9)</small>

Note: *Total real property Just Value above should equal page 1 of County form DR-403V, column I, line 1; Taxable value should equal page 1 of County form DR-403V, column I, line 43; Parcels should equal page 2 of County form DR-403V, column 1, line 13.

* The following entries are for informational purposes only and are optional. Value amounts and parcel counts should be reported under the proper code above.

		Code H. Header	Code N. Notes	Code S. Spaces
11	Just Value	\$		
12	Taxable Value for Operating Purposes	\$		
13	Number of Parcels	#		
		Time Share Fee	Time Share Non-Fee	Common Area
14	Just Value	\$		
15	Taxable Value for Operating Purposes	\$		
16	Number of Parcels	#		
17	Number of Units per year	#		