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From the office of Jenny Fields, CFA  
Martin County Property Appraiser

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October 18, 2024

Research & Analysis Unit  
Property Tax Oversight  
P.O. Box 3000  
Tallahassee, FL 32315-3000

Dear Sir or Madam:

Attached are the following documents for Martin County's final roll submission:

- 2024 Final Recapitulation of the Ad Valorem Assessment Rolls
- (DR-403 Series) for Martin County and Municipalities
- DR-408 (Certificate to Roll)
- DR-488P Initial Certification of the Value Adjustment Board
- Taxing Authority Code Description

The Real and Personal Property NAL, SDF and NAP files have been forwarded to the FTP site.

Sincerely,

Jenny Fields, CFA  
Martin County Property Appraiser  
772.288.5618 ♦ [jenny.fields@pa.martin.fl.us](mailto:jenny.fields@pa.martin.fl.us)  
3473 SE Willoughby Blvd., Suite 101, Stuart, FL 34994

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*"We VALUE Martin!"*

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**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

10/18/24  
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 17th day of September, 2024; 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 18th day of October 2024.

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 17<sup>th</sup> day of September, 2024; 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 18<sup>th</sup> day of October 2024.

Jenny Fields  
Property Appraiser of MARTIN  
County, Florida



**INITIAL CERTIFICATION OF  
THE VALUE ADJUSTMENT BOARD**  
Section 193.122, Florida Statutes

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

Tax Roll Year 2024

The Value Adjustment Board of  Martin  County has not completed its hearings and certifies on order of the Board of County commissioners according to sections 197.323 and 193.122(1), F.S., that the

(Check one.)

Real Property

Tangible Personal Property

assessment roll for our county has been presented by the property appraiser to include 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. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

  
\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

9/17/2024  
\_\_\_\_\_  
Date



**INITIAL CERTIFICATION OF  
THE VALUE ADJUSTMENT BOARD**  
Section 193.122, Florida Statutes

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

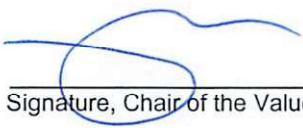
Tax Roll Year 2024

The Value Adjustment Board of  Martin  County has not completed its hearings and certifies on order of the Board of County commissioners according to sections 197.323 and 193.122(1), F.S., that the

(Check one.)       Real Property       Tangible Personal Property

assessment roll for our county has been presented by the property appraiser to include 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. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

  
\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

9/17/2024  
\_\_\_\_\_  
Date

The 2024 October Final Recapitulation of the Ad Valorem Assessment Roll

DR-403V  
R. 02/24  
Rule 12D-16.002,  
F.A.C.  
Eff. 02/24  
Page 1 of 2

Value Data

Taxing Authority: Martin County

County: Martin County, FL

Date Certified: 10/18/24

Check one of the following:  
 County  Municipality  
 School District  Independent Special District  
 Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	53,044,322,388	3,791,305,163	104,068,102	56,939,695,653	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	2,329,979,942	0	0	2,329,979,942	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.)	30,676,834,176	0	0	30,676,834,176	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	12,244,887,402	0	0	12,244,887,402	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,789,422,148	0	77,365,019	7,866,787,167	10
11	Just Value of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	12,623,534,348	0	0	12,623,534,348	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	1,924,247,582	0	0	1,924,247,582	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	585,324,313	0	0	585,324,313	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	79,456,223	0	0	79,456,223	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.)	18,053,299,828	0	0	18,053,299,828	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	10,320,639,820	0	0	10,320,639,820	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,204,097,835	0	77,365,019	7,281,462,854	23
24	Assessed Value of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	35,657,502,496	3,752,657,229	104,068,102	39,514,227,827	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,227,828,978	0	0	1,227,828,978	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	1,143,931,850	0	0	1,143,931,850	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	59,573,679	0	0	59,573,679	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	71,864,705	1,661,961	73,526,666	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	1,046,588,583	26,751,148	0	1,073,339,731	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, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	672,473,274	100,795,922	0	773,269,196	31
32	Widow s / Widow ers Exemption (196.202, F.S.)	20,575,568	0	0	20,575,568	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	200,655,964	0	0	200,655,964	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.)	26,763,388	0	0	26,763,388	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 Year Residence (196.075, F.S.) *	20,565,861	0	0	20,565,861	41
42	Renewable Energy Source Devices Exemption (196.182, F.S.)	0	54,223,756	0	54,223,756	42
<b>Total Exempt Value</b>						
43	Total Exempt Value (add 26 through 42)	4,425,827,414	253,635,531	1,661,961	4,681,124,906	43
<b>Total Taxable Value</b>						
44	Total Taxable Value (25 minus 43)	31,231,675,082	3,499,021,698	102,406,141	34,833,102,921	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: 10/18/24

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	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	34,870,244,953
5	Other Additions to Operating Taxable Value	118,116,698
6	Other Deductions from Operating Taxable Value	155,258,790
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	34,833,102,921

**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	1,230
12	Value of Transferred Homestead Differential	197,455,509

**Total Parcels or Accounts**

13	Total Parcels or Accounts	97,066	11,288
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	Column 1	Column 2
	Real Property	Personal Property
	Parcels	Accounts
	97,066	11,288

**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.)	46,066	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	19,102	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	13,387	0
23	Working Waterfront Property (Art. V ll, 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.)	181	0

\* Applicable only to County or Municipal Local Option Levies

The 2024 October Final Recapitulation of the Ad Valorem Assessment Roll

DR-403V  
R. 02/24  
Rule 12D-16.002  
F.A.C.  
Eff. 02/24  
Page 1 of 2

Value Data

Taxing Authority: Martin County Schools

County: Martin County, FL

Date Certified: 10/18/24

Check one of the following:  
 County  Municipality  
 School District  Independent Special District  
 Separate Reports for MSTUs, 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	
<b>Just Value</b>						
1	Just Value (193.011, F.S.)	53,044,322,388	3,791,305,163	104,068,102	56,939,695,653	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	2,329,979,942	0	0	2,329,979,942	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.)	30,676,834,176	0	0	30,676,834,176	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	12,244,887,402	0	0	12,244,887,402	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,789,422,148	0	77,365,019	7,866,787,167	10
11	Just Value of Working Waterfront Property (Art. V ll, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	12,623,534,348	0	0	12,623,534,348	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
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	79,456,223	0	0	79,456,223	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.)	18,053,299,828	0	0	18,053,299,828	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	12,244,887,402	0	0	12,244,887,402	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,789,422,148	0	77,365,019	7,866,787,167	23
24	Assessed Value of Working Waterfront Property (Art. V ll, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	38,167,074,391	3,752,657,229	104,068,102	42,023,799,722	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,227,828,978	0	0	1,227,828,978	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	71,864,705	1,661,961	73,526,666	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	1,199,197,924	26,751,148	0	1,225,949,072	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, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	726,989,284	100,795,922	0	827,785,206	31
32	Widow s / Widow ers Exemption (196.202, F.S.)	22,399,481	0	0	22,399,481	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	219,087,579	0	0	219,087,579	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.)	29,273,121	0	0	29,273,121	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 Year Residence (196.075, F.S.) *	0	0	0	0	41
42	Renew able Energy Source Devices Exemption (196.182, F.S.)	0	54,223,756	0	54,223,756	42
<b>Total Exempt Value</b>						
43	Total Exempt Value (add 26 through 42)	3,431,663,586	253,635,531	1,661,961	3,686,961,078	43
<b>Total Taxable Value</b>						
44	Total Taxable Value (25 minus 43)	34,735,410,805	3,499,021,698	102,406,141	38,336,838,644	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: 10/18/24

Taxing Authority: Martin County Schools

**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	0
4	Subtotal (1 + 2 - 3 = 4)	38,374,569,154
5	Other Additions to Operating Taxable Value	112,593,248
6	Other Deductions from Operating Taxable Value	150,323,758
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	38,336,838,644

**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	1,230
12	Value of Transferred Homestead Differential	197,455,509

**Total Parcels or Accounts**

13	Total Parcels or Accounts	97,066	11,288
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	Column 1	Column 2
	Real Property	Personal Property
	Parcels	Accounts
	97,066	11,288

**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.)	46,066	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. V ll, 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.)	184	0

\* Applicable only to County or Municipal Local Option Levies

The 2024 October Final Recapitulation of the Ad Valorem Assessment Roll

DR-403V  
R. 02/24  
Rule 12D-16.002,  
F.A.C.  
Eff. 02/24  
Page 1 of 2

Value Data

Taxing Authority: Town of Ocean Breeze

County: Martin County, FL

Date Certified: 10/18/24

Check one of the following:  
 County  Municipality  
 School District  Independent Special District  
 Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	108,444,750	4,876,844	708,331	114,029,925	1
<b>Just Value of All Property in the Following Categories</b>						
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. Vll, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (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
<b>Assessed Value of All Property in the Following Categories</b>						
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. Vll, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	90,913,517	4,876,844	708,331	96,498,692	25
<b>Exemptions</b>						
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	163,562	8,372	171,934	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, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	0	5,995	0	5,995	31
32	Widow s / Widow ers 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 Year Residence (196.075, F.S.) *	0	0	0	0	41
42	Renew able Energy Source Devices Exemption (196.182, F.S.)	0	0	0	0	42
<b>Total Exempt Value</b>						
43	Total Exempt Value (add 26 through 42)	5,646,133	169,557	8,372	5,824,062	43
<b>Total Taxable Value</b>						
44	Total Taxable Value (25 minus 43)	85,267,384	4,707,287	699,959	90,674,630	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: 10/18/24

Taxing Authority: Town of 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	9,465
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	90,674,630

**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**

13	Total Parcels or Accounts	149	72
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	Column 1	Column 2
	Real Property	Personal Property
	Parcels	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. V ll, 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 October Final Recapitulation of the Ad Valorem Assessment Roll

DR-403V  
R. 02/24  
Rule 12D-16.002,  
F.A.C.  
Eff. 02/24  
Page 1 of 2

Value Data

Taxing Authority: Stuart

County: Martin County, FL

Date Certified: 10/18/24

Check one of the following:  
 County  Municipality  
 School District  Independent Special District  
 Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just V Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just V Value (193.011, F.S.)	5,017,356,922	323,926,492	7,308,213	5,348,591,627	1
<b>Just V Value of All Property in the Following Categories</b>						
2	Just V Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3	Just V Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just V Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0	0	0	4
5	Just V Value of Pollution Control Devices (193.621, F.S.)	0	18,633	0	18,633	5
6	Just V Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just V Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just V Value of Homestead Property (193.155, F.S.)	1,608,114,306	0	0	1,608,114,306	8
9	Just V Value of Non-Homestead Residential Property (193.1554, F.S.)	913,205,237	0	0	913,205,237	9
10	Just V Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,496,037,379	0	5,384,766	2,501,422,145	10
11	Just V Value of Working Waterfront Property (Art. V ll, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just V Value Minus Capped Value (193.155, F.S.)	689,283,037	0	0	689,283,037	12
13	Nonhomestead Residential Property Differential: Just V Value Minus Capped Value (193.1554, F.S.)	141,606,665	0	0	141,606,665	13
14	Certain Res. and Nonres. Real Property differential: Just V Value Minus Capped Value (193.1555, F.S.)	112,772,660	0	0	112,772,660	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed V Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16	Assessed V Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed V Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	17
18	Assessed V Value of Pollution Control Devices (193.621, F.S.)	0	6,251	0	6,251	18
19	Assessed V Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed V Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed V Value of Homestead Property (193.155, F.S.)	918,831,269	0	0	918,831,269	21
22	Assessed V Value of Non-Homestead Residential Property (193.1554, F.S.)	771,598,572	0	0	771,598,572	22
23	Assessed V Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,383,264,719	0	5,384,766	2,388,649,485	23
24	Assessed V Value of Working Waterfront Property (Art. V ll, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed V value [Line 1 minus (2 through 11) plus (15 through 24)]	4,073,694,560	323,914,110	7,308,213	4,404,916,883	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	105,282,587	0	0	105,282,587	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	90,520,025	0	0	90,520,025	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	21,018,304	85,384	21,103,688	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, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	256,819,787	83,376,237	0	340,196,024	31
32	Widow s / Widow ers 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 Year Residence (196.075, F.S.) *	0	0	0	0	41
42	Renew able Energy Source Devices Exemption (196.182, F.S.)	0	584,527	0	584,527	42
<b>Total Exempt Value</b>						
43	Total Exempt V value (add 26 through 42)	706,140,200	109,057,829	85,384	815,283,413	43
<b>Total Taxable Value</b>						
44	Total Taxable V value (25 minus 43)	3,367,554,360	214,856,281	7,222,829	3,589,633,470	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: 10/18/24

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	0
4	Subtotal (1 + 2 - 3 = 4)	3,588,237,658
5	Other Additions to Operating Taxable Value	12,874,976
6	Other Deductions from Operating Taxable Value	11,479,164
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,589,633,470

**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	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	9,642	2,604

**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.)	3,862	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	2,765	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	858	0
23	Working Waterfront Property (Art. V ll, 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 October Final Recapitulation of the Ad Valorem Assessment Roll

DR-403V  
R. 02/24  
Rule 12D-16.002,  
F.A.C.  
Eff. 02/24  
Page 1 of 2

Value Data

Taxing Authority: Sewall's Point

County: Martin County, FL

Date Certified: 10/18/24

Check one of the following:  
 County                       Municipality  
 School District             Independent Special District  
 Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	1,490,817,720	7,579,978	0	1,498,397,698	1
<b>Just Value of All Property in the Following Categories</b>						
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.)	1,106,939,514	0	0	1,106,939,514	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	361,345,856	0	0	361,345,856	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. Vll, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	399,349,911	0	0	399,349,911	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	38,373,689	0	0	38,373,689	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
<b>Assessed Value of All Property in the Following Categories</b>						
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.)	707,589,603	0	0	707,589,603	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	322,972,167	0	0	322,972,167	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. Vll, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	1,052,343,201	7,579,978	0	1,059,923,179	25
<b>Exemptions</b>						
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	573,200	0	573,200	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, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	0	3,987	0	3,987	31
32	Widow s / Widow ers 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 Year Residence (196.075, F.S.) *	0	0	0	0	41
42	Renew able Energy Source Devices Exemption (196.182, F.S.)	0	0	0	0	42
<b>Total Exempt Value</b>						
43	Total Exempt Value (add 26 through 42)	47,474,787	1,098,842	0	48,573,629	43
<b>Total Taxable Value</b>						
44	Total Taxable Value (25 minus 43)	1,004,868,414	6,481,136	0	1,011,349,550	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: 10/18/24

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	0
4	Subtotal (1 + 2 - 3 = 4)	1,014,077,850
5	Other Additions to Operating Taxable Value	155,679
6	Other Deductions from Operating Taxable Value	2,883,979
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,011,349,550

**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	Column 2
		Real Property	Personal Property
		Parcels	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.)	136	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	9	0
23	Working Waterfront Property (Art. V ll, 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 October Final Recapitulation of the Ad Valorem Assessment Roll

DR-403V  
R. 02/24  
Rule 12D-16.002,  
F.A.C.  
Eff. 02/24  
Page 1 of 2

Value Data

Taxing Authority: Jupiter Island

County: Martin County, FL

Date Certified: 10/18/24

Check one of the following:  
 County  Municipality  
 School District  Independent Special District  
 Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	5,460,995,186	12,143,694	0	5,473,138,880	1
<b>Just Value of All Property in the Following Categories</b>						
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.)	2,345,687,418	0	0	2,345,687,418	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. Vll, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (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.)	478,516,113	0	0	478,516,113	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
<b>Assessed Value of All Property in the Following Categories</b>						
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.)	1,867,171,305	0	0	1,867,171,305	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. Vll, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	3,682,164,816	12,143,694	0	3,694,308,510	25
<b>Exemptions</b>						
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, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	7,726,251	634,428	0	8,360,679	31
32	Widow s / Widow ers 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 Year Residence (196.075, F.S.) *	0	0	0	0	41
42	Renew able Energy Source Devices Exemption (196.182, F.S.)	0	0	0	0	42
<b>Total Exempt Value</b>						
43	Total Exempt Value (add 26 through 42)	27,021,354	833,439	0	27,854,793	43
<b>Total Taxable Value</b>						
44	Total Taxable Value (25 minus 43)	3,655,143,462	11,310,255	0	3,666,453,717	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: 10/18/24

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	0
4	Subtotal (1 + 2 - 3 = 4)	3,681,921,142
5	Other Additions to Operating Taxable Value	12,963,501
6	Other Deductions from Operating Taxable Value	28,430,926
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,666,453,717

**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	Column 2
		Real Property	Personal Property
		Parcels	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. V ll, 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 October Final Recapitulation of the Ad Valorem Assessment Roll

DR-403V  
R. 02/24  
Rule 12D-16.002,  
F.A.C.  
Eff. 02/24  
Page 1 of 2

Value Data

Taxing Authority: Village of Indiantown

County: Martin County, FL

Date Certified: 10/18/24

Check one of the following:  
 County  Municipality  
 School District  Independent Special District  
 Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	716,123,247	2,157,390,797	3,155,479	2,876,669,523	1
<b>Just Value of All Property in the Following Categories</b>						
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.)	283,052,061	0	1,985,480	285,037,541	10
11	Just Value of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (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.)	25,956,604	0	0	25,956,604	14
<b>Assessed Value of All Property in the Following Categories</b>						
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.)	257,095,457	0	1,985,480	259,080,937	23
24	Assessed Value of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	428,331,975	2,119,130,361	3,155,479	2,550,617,815	25
<b>Exemptions</b>						
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	1,900,299	131,449	2,031,748	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, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	22,461,632	497,500	0	22,959,132	31
32	Widow s / Widow ers 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 Year Residence (196.075, F.S.) *	51,415	0	0	51,415	41
42	Renew able Energy Source Devices Exemption (196.182, F.S.)	0	0	0	0	42
<b>Total Exempt Value</b>						
43	Total Exempt Value (add 26 through 42)	73,132,837	3,403,820	131,449	76,668,106	43
<b>Total Taxable Value</b>						
44	Total Taxable Value (25 minus 43)	355,199,138	2,115,726,541	3,024,030	2,473,949,709	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: 10/18/24

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	0
4	Subtotal (1 + 2 - 3 = 4)	2,480,819,057
5	Other Additions to Operating Taxable Value	1,487,156
6	Other Deductions from Operating Taxable Value	8,356,504
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	2,473,949,709

**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	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	2,324	349

**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. V ll, 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 October Final Recapitulation of the Ad Valorem Assessment Roll

DR-403V  
R. 02/24  
Rule 12D-16.002,  
F.A.C.  
Eff. 02/24  
Page 1 of 2

Value Data

Taxing Authority: South Florida Water Management

County: Martin County, FL

Date Certified: 10/18/24

Check one of the following:  
 County  Municipality  
 School District  Independent Special District  
 Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	53,044,322,388	3,791,305,163	104,068,102	56,939,695,653	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	2,329,979,942	0	0	2,329,979,942	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.)	30,676,834,176	0	0	30,676,834,176	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	12,244,887,402	0	0	12,244,887,402	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,789,422,148	0	77,365,019	7,866,787,167	10
11	Just Value of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	12,623,534,348	0	0	12,623,534,348	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	1,924,247,582	0	0	1,924,247,582	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	585,324,313	0	0	585,324,313	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	79,456,223	0	0	79,456,223	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.)	18,053,299,828	0	0	18,053,299,828	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	10,320,639,820	0	0	10,320,639,820	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,204,097,835	0	77,365,019	7,281,462,854	23
24	Assessed Value of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	35,657,502,496	3,752,657,229	104,068,102	39,514,227,827	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,227,828,978	0	0	1,227,828,978	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	1,143,931,850	0	0	1,143,931,850	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	71,864,705	1,661,961	73,526,666	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	1,046,588,583	26,751,148	0	1,073,339,731	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, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	672,473,274	100,795,922	0	773,269,196	31
32	Widow s / Widow ers Exemption (196.202, F.S.)	22,374,481	0	0	22,374,481	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	201,074,949	0	0	201,074,949	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.)	26,817,364	0	0	26,817,364	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 Year Residence (196.075, F.S.) *	0	0	0	0	41
42	Renew able Energy Source Devices Exemption (196.182, F.S.)	0	54,223,756	0	54,223,756	42
<b>Total Exempt Value</b>						
43	Total Exempt Value (add 26 through 42)	4,347,959,748	253,635,531	1,661,961	4,603,257,240	43
<b>Total Taxable Value</b>						
44	Total Taxable Value (25 minus 43)	31,309,542,748	3,499,021,698	102,406,141	34,910,970,587	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: 10/18/24

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	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	34,947,347,365
5	Other Additions to Operating Taxable Value	117,902,571
6	Other Deductions from Operating Taxable Value	154,279,349
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	34,910,970,587

**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	1,230
12	Value of Transferred Homestead Differential	197,455,509

**Total Parcels or Accounts**

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	97,066	11,288

**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.)	46,066	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	19,102	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	13,387	0
23	Working Waterfront Property (Art. V ll, 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.)	184	0

\* Applicable only to County or Municipal Local Option Levies

The 2024 October Final Recapitulation of the Ad Valorem Assessment Roll

Value Data

DR-403V  
R. 02/24  
Rule 12D-16.002,  
F.A.C.  
Eff. 02/24  
Page 1 of 2

Taxing Authority: Florida Inland Navigation Dist  
Check one of the following:  
 County  Municipality  
 School District  Independent Special District  
Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

County: Martin County, FL

Date Certified: 10/18/24

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>					
1 Just Value (193.011, F.S.)	53,044,322,388	3,791,305,163	104,068,102	56,939,695,653	1
<b>Just Value of All Property in the Following Categories</b>					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	2,329,979,942	0	0	2,329,979,942	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.)	30,676,834,176	0	0	30,676,834,176	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	12,244,887,402	0	0	12,244,887,402	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,789,422,148	0	77,365,019	7,866,787,167	10
11 Just Value of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	12,623,534,348	0	0	12,623,534,348	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	1,924,247,582	0	0	1,924,247,582	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	585,324,313	0	0	585,324,313	14
<b>Assessed Value of All Property in the Following Categories</b>					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	79,456,223	0	0	79,456,223	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.)	18,053,299,828	0	0	18,053,299,828	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	10,320,639,820	0	0	10,320,639,820	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,204,097,835	0	77,365,019	7,281,462,854	23
24 Assessed Value of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	35,657,502,496	3,752,657,229	104,068,102	39,514,227,827	25
<b>Exemptions</b>					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,227,828,978	0	0	1,227,828,978	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	1,143,931,850	0	0	1,143,931,850	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	71,864,705	1,661,961	73,526,666	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	1,046,588,583	26,751,148	0	1,073,339,731	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, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	672,473,274	100,795,922	0	773,269,196	31
32 Widows / Widowers Exemption (196.202, F.S.)	22,374,481	0	0	22,374,481	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	201,074,949	0	0	201,074,949	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.)	26,817,364	0	0	26,817,364	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 Year Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices Exemption (196.182, F.S.)	0	54,223,756	0	54,223,756	42
<b>Total Exempt Value</b>					
43 Total Exempt Value (add 26 through 42)	4,347,959,748	253,635,531	1,661,961	4,603,257,240	43
<b>Total Taxable Value</b>					
44 Total Taxable Value (25 minus 43)	31,309,542,748	3,499,021,698	102,406,141	34,910,970,587	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: 10/18/24

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	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	34,947,347,365
5	Other Additions to Operating Taxable Value	117,902,571
6	Other Deductions from Operating Taxable Value	154,279,349
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	34,910,970,587

**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	1,230
12	Value of Transferred Homestead Differential	197,455,509

**Total Parcels or Accounts**

13	Total Parcels or Accounts	97,066	11,288
----	---------------------------	--------	--------

	Column 1	Column 2
	Real Property	Personal Property
	Parcels	Accounts
	97,066	11,288

**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.)	46,066	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	19,102	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	13,387	0
23	Working Waterfront Property (Art. V ll, 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.)	184	0

\* Applicable only to County or Municipal Local Option Levies

The 2024 October Final Recapitulation of the Ad Valorem Assessment Roll

DR-403V  
R. 02/24  
Rule 12D-16.002,  
F.A.C.  
Eff. 02/24  
Page 1 of 2

Value Data

Taxing Authority: Children's Services

County: Martin County, FL

Date Certified: 10/18/24

Check one of the following:  
 County  Municipality  
 School District  Independent Special District  
 Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	53,044,322,388	3,791,305,163	104,068,102	56,939,695,653	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	2,329,979,942	0	0	2,329,979,942	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.)	30,676,834,176	0	0	30,676,834,176	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	12,244,887,402	0	0	12,244,887,402	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,789,422,148	0	77,365,019	7,866,787,167	10
11	Just Value of Working Waterfront Property (Art. V ll, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	12,623,534,348	0	0	12,623,534,348	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	1,924,247,582	0	0	1,924,247,582	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	585,324,313	0	0	585,324,313	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	79,456,223	0	0	79,456,223	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.)	18,053,299,828	0	0	18,053,299,828	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	10,320,639,820	0	0	10,320,639,820	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,204,097,835	0	77,365,019	7,281,462,854	23
24	Assessed Value of Working Waterfront Property (Art. V ll, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	35,657,502,496	3,752,657,229	104,068,102	39,514,227,827	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,227,828,978	0	0	1,227,828,978	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	1,143,931,850	0	0	1,143,931,850	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	71,864,705	1,661,961	73,526,666	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	1,046,588,583	26,751,148	0	1,073,339,731	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, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	672,473,274	100,795,922	0	773,269,196	31
32	Widow s / Widow ers Exemption (196.202, F.S.)	22,374,481	0	0	22,374,481	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	201,074,949	0	0	201,074,949	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.)	26,817,364	0	0	26,817,364	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 Year Residence (196.075, F.S.) *	0	0	0	0	41
42	Renewable Energy Source Devices Exemption (196.182, F.S.)	0	54,223,756	0	54,223,756	42
<b>Total Exempt Value</b>						
43	Total Exempt Value (add 26 through 42)	4,347,959,748	253,635,531	1,661,961	4,603,257,240	43
<b>Total Taxable Value</b>						
44	Total Taxable Value (25 minus 43)	31,309,542,748	3,499,021,698	102,406,141	34,910,970,587	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: 10/18/24

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	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	34,947,347,365
5	Other Additions to Operating Taxable Value	117,902,571
6	Other Deductions from Operating Taxable Value	154,279,349
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	34,910,970,587

**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	1,230
12	Value of Transferred Homestead Differential	197,455,509

**Total Parcels or Accounts**

13	Total Parcels or Accounts	97,066	11,288
----	---------------------------	--------	--------

	Column 1	Column 2
	Real Property	Personal Property
	Parcels	Accounts
	97,066	11,288

**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.)	46,066	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	19,102	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	13,387	0
23	Working Waterfront Property (Art. V ll, 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.)	184	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	3,655,143,462	0	3,506,379.22	0.00
1	1	1	1	JUPITER ISLAND - OP	2.8086	3,666,453,717	0	10,297,601.86	1.51
1	2	2	2	JUPITER ISLAND DEBT SERVICE	0.2273	3,666,453,717	0	833,384.95	0.12
1	1	1	1	SEWALL'S POINT - OP	3.2700	1,011,349,550	0	3,307,112.88	427.60
1	1	1	1	OCEAN BREEZE - OP	0.8000	90,674,630	0	72,539.68	55.81
1	1	1	1	STUART - OP	5.0000	3,589,633,470	0	17,948,186.00	19,481.18
1	2	2	2	STUART - DEBT	0.1324	3,589,633,470	0	475,267.29	516.40
1	1	1	1	VILLAGE OF INDIANTOWN	1.825	2,473,949,709	0	4,514,959.41	848.16

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

- |   |   |  |  |  |
|---|---|--|--|--|
| <p>A.<br/>1. County Commission Levy<br/>2. School Board Levy<br/>3. Independent Special District Levy<br/>4. County Commission Levy for a Dependent Special District<br/>5. MSBU / MSTU</p> | <p>B.<br/>1. County-Wide Levy<br/>2. Less than County-Wide Levy<br/>3. Multi-County District Levying County-Wide<br/>4. Multi-County District Levying Less than County-Wide</p> | <p>C.<br/>1. Operating Millage<br/>2. Debt Service Millage<br/>3. Non-Ad Valorem Assessment Rate/Basis</p> | <p>D.<br/>1. Millage Subject to a Cap<br/>2. Millage Not Subject to a Cap<br/>3. Non-Ad Valorem Assessment</p> | <p>E.<br/>1. Non-Voted Millage<br/>2. Voted Millage<br/>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	34,833,102,921	0	229,118,221.60	115,607.29
5	2	1	1	1	MSTU UNINCORPORATED FIRE DISTRICT	2.6677	26,575,925,792	0	70,896,592.67	36,144.40
5	2	1	1	1	COUNTY WIDE MSTU UNINCORPORATED	0.5848	24,011,221,793	0	14,041,773.41	7,611.68
5	2	1	1	1	MSTU PARK / RECREATION	0.1596	24,011,221,793	0	3,832,195.33	2,079.07
2	1	1	2	1	SCHOOL - CAPITAL OUTLAY	1.5000	38,336,838,644	0	57,505,358.37	26,365.84
2	1	1	2	1	SCHOOL - DISCRETIONARY	0.7480	38,336,838,644	0	28,675,958.98	13,149.12
2	1	1	2	1	SCHOOL - REQUIRED LOCAL EFFORT	3.0770	38,336,838,644	0	117,962,446.99	54,082.16
2	1	1	2	2	SCHOOL - ADDITIONAL VOTED MILLAGE	0.4250	38,336,838,644	0	16,293,166.15	7,471.63

**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	5,495,961,771	0	392,414.07	148.88
5	2	1	1	1	DISTRICT TWO MSTU	0.0814	2,784,769,445	0	226,681.85	195.97
5	2	1	1	1	DISTRICT THREE MSTU	0.0404	6,098,928,862	0	246,396.56	132.09
5	2	1	1	1	DISTRICT FOUR MSTU	0.0520	4,341,852,358	0	225,776.16	113.36
5	2	1	1	1	DISTRICT FIVE MSTU	0.0735	5,289,709,357	0	388,793.38	227.37
5	2	1	1	1	HUTCHINSON ISLAND MSTU	0.1805	2,277,625,579	0	411,111.46	88.20

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

- |  |   |   |   |   |
|--|---|---|---|---|
| <p>A.<br/>                 1. County Commission Levy<br/>                 2. School Board Levy<br/>                 3. Independent Special District Levy<br/>                 4. County Commission Levy for a Dependent Special District<br/>                 5. MSBU / MSTU</p> | <p>B.<br/>                 1. County-Wide Levy<br/>                 2. Less than County-Wide Levy<br/>                 3. Multi-County District Levying County-Wide<br/>                 4. Multi-County District Levying Less than County-Wide</p> | <p>C.<br/>                 1. Operating Millage<br/>                 2. Debt Service Millage<br/>                 3. Non-Ad Valorem Assessment Rate/Basis</p> | <p>D.<br/>                 1. Millage Subject to a Cap<br/>                 2. Millage Not Subject to a Cap<br/>                 3. Non-Ad Valorem Assessment</p> | <p>E.<br/>                 1. Non-Voted Millage<br/>                 2. Voted Millage<br/>                 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	34,910,970,587	0	12,630,787.06	6,360.94
3	1	1	2	1	FLORIDA INLAND NAVIGATIONAL DIST	0.0288	34,910,970,587	0	1,005,432.79	507.79
3	1	1	2	1	SOUTH FLORIDA WATER MANAGEMENT - BASIN	0.1026	34,910,970,587	0	3,581,879.09	1,805.43
3	1	1	2	1	SOUTH FLORIDA WATER MANAGEMENT - DIST	0.0948	34,910,970,587	0	3,309,570.57	1,668.46
3	1	1	2	1	SOUTH FLORIDA WATER MANAGEMENT - EVERG	0.0327	34,910,970,587	0	1,141,599.96	576.24
3	2	3	3	3	PAL-MAR WATER MGMT DISTRICT	9.00	17,611	0	158,495.49	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

The 2024 Ad Valorem Assessment Rolls Exemption Breakdown of MARTIN County, Florida

Date Certified: 10/18/24

(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	49,192	1,227,828,978	0	0	1
2	§ 196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption	47,052	1,143,931,850	0	0	2
3	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older	2,499	59,573,679	0	0	3
4	§ 196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse	700	175,027,175	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	9,219	71,864,705	8
9	§ 196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary	348	333,259,319	207	12,344,700	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	34	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	89	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	2,694	713,527,216	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	Not-for-Profit Sewer & Water Company	0	0	0	0	29
30	§ 196.2002	Real & Personal	Not-for-Profit Water & Waste Water Systems Corporation	0	0	0	0	30
31	§ 196.202	Real & Personal	Blind Exemption	56	280,000	0	0	31
32	§ 196.202	Real & Personal	Total & Permanent Disability Exemption	739	3,686,284	0	0	32
33	§ 196.202	Real & Personal	Widow's Exemption	3,410	16,955,814	0	0	33
34	§ 196.202	Real & Personal	Widower's Exemption	727	3,619,754	0	0	34
35	§ 196.24	Real & Personal	Disabled Ex-Service Member Exemption	1,100	5,485,356	0	0	35
36	§ 196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)	13	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 and 25 yr Residence	319	20,565,861	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	§ 196.1978(3)	Real & Personal	Affordable Housing Property (State), Newly Constructed	0	0	0	0	42
43	§ 196.1978(1)(b)	Real	Leased Land for 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.)

		<b>Code 00</b> Vacant Residential	<b>Code 01</b> Single Family Residential	<b>Code 02</b> Mobile Homes	<b>Code 08</b> Multi-Family Less than 10 Units	<b>Code 03</b> Multi-Family 10 Units or More	<b>Code 04</b> Condominiums
1	Just Value	\$ 918,761,240	36,645,218,686	386,102,620	416,798,605	666,273,140	4,113,222,843
2	Taxable Value for Operating Purposes	\$ 735,571,847	21,544,640,057	207,567,092	295,442,284	608,268,490	2,608,262,008
3	Number of Parcels	# 4,380	51,015	2,944	1,078	70	15,044
		<b>Code 05</b> Cooperatives	<b>Code 06, 07, and 09</b> Ret. Homes and Misc. Res.	<b>Code 10</b> Vacant Commercial	<b>Code 11-39</b> Improved Commercial	<b>Code 40</b> Vacant Industrial	<b>Code 41-49</b> Improved Industrial
4	Just Value	\$ 120,809,370	0	261,849,611	2,954,879,474	65,005,511	1,058,551,406
5	Taxable Value for Operating Purposes	\$ 71,170,109	0	217,282,117	2,745,558,378	49,070,888	1,002,194,113
6	Number of Parcels	# 1,783	0	367	1,985	100	1,061
		<b>Code 50-69</b> Agricultural	<b>Code 70-79</b> Institutional	<b>Code 80-89</b> Government	<b>Code 90</b> Leasehold Interests	<b>Code 91-97</b> Miscellaneous	<b>Code 99</b> Non-Agricultural Acreage
7	Just Value	\$ 2,800,063,022	727,864,215	1,348,373,400	39,372,080	169,088,790	352,088,375
8	Taxable Value for Operating Purposes	\$ 375,079,604	301,617,655	18,307,340	30,018,294	151,039,051	270,585,755
9	Number of Parcels	# 2,048	280	6,259	15	2,129	6,434
10	<b>Total Real Property:</b>	Just Value	53,044,322,388 <small>(Sum lines 1, 4, and 7)</small>	Taxable Value for Operating Purposes	31,231,675,082 <small>(Sum lines 2, 5, and 8)</small>	Parcels	97,066 <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.

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

## 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