



---

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

---

October 17, 2025

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:

- 2025 Final Recapitulation of the Ad Valorem Assessment Rolls
- DR-408 (Certificate to Roll)
- DR-488P Initial Certification of the Value Adjustment Board
- (DR-403 Series) for Martin County and Municipalities
- 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

---

*"We VALUE Martin!"*

---



**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

10/17/2025  
Date

#### Value Adjustment Board Hearings

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



## CERTIFICATE TO ROLL

DR-408  
R. 6/91

I, the undersigned, hereby certify that I am the duly qualified and acting Property Appraiser in and for MARTIN County, Florida. As such, I have satisfied myself that all property included or includable on the Real Property Property Assessment Roll for the aforesaid county is properly taxed so far as I have been able to ascertain, that the said roll was certified and delivered to me by the Value Adjustment Board on the 4th day of August, 2025; and that all required extensions on the above described roll to show the tax attributable to all taxable property included therein have been made pursuant to law.

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

In witness whereof, I have subscribed this certificate, caused the same to be attached to and made part of, the above described assessment roll this the 17th day of October 2025.

Jenny Fields  
Property Appraiser of MARTIN  
County, Florida




## CERTIFICATE TO ROLL

DR-408  
R. 6/91

I, the undersigned, hereby certify that I am the duly qualified and acting Property Appraiser in and for MARTIN County, Florida. As such, I have satisfied myself that all property included or includable on the Tangible Personal Property Property Assessment Roll for the aforesaid county is properly taxed so far as I have been able to ascertain, that the said roll was certified and delivered to me by the Value Adjustment Board on the 4<sup>th</sup> day of August, 2025; and that all required extensions on the above described roll to show the tax attributable to all taxable property included therein have been made pursuant to law.

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

In witness whereof, I have subscribed this certificate, caused the same to be attached to and made part of, the above described assessment roll this the 17<sup>th</sup> day of October 2025.

  
\_\_\_\_\_  
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 2025

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

8/4/2025  
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 2025

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

8/4/2025

\_\_\_\_\_  
Date

The 2025 October Final Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Martin County

County: Martin County, FL

Date Certified: 10/17/2025

Check one of the following:

- County  Municipality  
 School District  Independent Special District

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

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>					
1 Just Value (193.011, F.S.)	57,594,138,577	4,005,778,737	103,013,626	61,702,930,940	1
<b>Just Value of All Property in the Following Categories</b>					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	2,553,510,316	0	0	2,553,510,316	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.)	2,517,120	0	0	2,517,120	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	51,389,989	0	51,389,989	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.)	32,026,770,270	0	0	32,026,770,270	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	14,593,585,433	0	0	14,593,585,433	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	8,417,755,438	0	76,206,944	8,493,962,382	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	12,657,434,826	0	0	12,657,434,826	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	1,523,393,083	0	0	1,523,393,083	13
14 Certain Res. and Nonres. Real Property Differential: Just Value Minus Capped Value (193.1555, F.S.)	685,526,013	0	0	685,526,013	14
<b>Just Value of All Property in the Following Categories</b>					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	85,903,636	0	0	85,903,636	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.)	800	0	0	800	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,609,542	0	2,609,542	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.)	19,369,335,444	0	0	19,369,335,444	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	13,070,192,350	0	0	13,070,192,350	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,732,229,425	0	76,206,944	7,808,436,369	23
24 Assessed Value of Working Waterfront Property (Art. VII, 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)]	40,257,661,655	3,956,998,290	103,013,626	44,317,673,571	25
<b>Exemptions</b>					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,232,141,141	0	0	1,232,141,141	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	1,190,514,904	0	0	1,190,514,904	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	59,033,412	0	0	59,033,412	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	71,107,365	1,618,749	72,726,114	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	1,094,293,783	26,749,461	0	1,121,043,244	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	716,137,059	99,580,571	0	815,717,630	31
32 Widows / Widowers Exemption (196.202, F.S.)	21,011,719	0	0	21,011,719	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	242,494,989	0	0	242,494,989	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	3,202,065	0	0	3,202,065	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.)	3,046,018	0	0	3,046,018	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	28,806,048	0	0	28,806,048	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	175,895	0	0	175,895	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	19,281,089	0	0	19,281,089	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	195,286,128	0	195,286,128	42
<b>Total Assessed Value</b>					
43 Total Exempt Value (add lines 26 through 42)	4,610,138,122	392,723,525	1,618,749	5,004,480,396	43
<b>Exemptions</b>					
44 Total Taxable Value (line 25 minus 43)	35,647,523,533	3,564,274,765	101,394,877	39,313,193,175	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 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Date Certified: 10/17/2025

Taxing Authority: Martin County

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	39,320,677,692
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	519,338
4	Subtotal (1 + 2 - 3 = 4)	39,320,158,354
5	Other Additions to Operating Taxable Value	134,636,010
6	Other Deductions from Operating Taxable Value	141,601,189
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	39,313,193,175

**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	92,378,747
10	Just Value of Centrally Assessed Private Car Line Property Value	10,634,879

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	1,174
12	Value of Transferred Homestead Differential	207,466,394

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	97,903	11,126

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	2,009	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	14
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.)	45,053	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	16,424	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	13,986	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	26	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	189	0

\* Applicable only to County or Municipal Local Option Levies

The 2025 October Final Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Martin County Schools

County: Martin County, FL

Date Certified: 10/17/2025

Check one of the following:

- County                     Municipality  
 School District         Independent Special District

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

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>					
1 Just Value (193.011, F.S.)	57,594,138,577	4,005,778,737	103,013,626	61,702,930,940	1
<b>Just Value of All Property in the Following Categories</b>					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	2,553,510,316	0	0	2,553,510,316	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.)	2,517,120	0	0	2,517,120	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	51,389,989	0	51,389,989	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.)	32,026,770,270	0	0	32,026,770,270	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	14,593,585,433	0	0	14,593,585,433	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	8,417,755,438	0	76,206,944	8,493,962,382	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	12,657,434,826	0	0	12,657,434,826	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>Just Value of All Property in the Following Categories</b>					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	85,903,636	0	0	85,903,636	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.)	800	0	0	800	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,609,542	0	2,609,542	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.)	19,369,335,444	0	0	19,369,335,444	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	14,593,585,433	0	0	14,593,585,433	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	8,417,755,438	0	76,206,944	8,493,962,382	23
24 Assessed Value of Working Waterfront Property (Art. VII, 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)]	42,466,580,751	3,956,998,290	103,013,626	46,526,592,667	25
<b>Exemptions</b>					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,232,141,141	0	0	1,232,141,141	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	71,107,365	1,618,749	72,726,114	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	1,273,827,256	26,749,461	0	1,300,576,717	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	774,907,896	99,580,571	0	874,488,467	31
32 Widows / Widowers Exemption (196.202, F.S.)	22,681,632	0	0	22,681,632	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	263,594,068	0	0	263,594,068	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	3,202,065	0	0	3,202,065	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.)	3,046,018	0	0	3,046,018	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	31,440,231	0	0	31,440,231	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	213,112	0	0	213,112	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	195,286,128	0	195,286,128	42
<b>Total Assessed Value</b>					
43 Total Exempt Value (add lines 26 through 42)	3,605,053,419	392,723,525	1,618,749	3,999,395,693	43
<b>Exemptions</b>					
44 Total Taxable Value (line 25 minus 43)	38,861,527,332	3,564,274,765	101,394,877	42,527,196,974	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 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Taxing Authority: Martin County Schools

Date Certified: 10/17/2025

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	42,540,254,562
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	558,950
4	Subtotal (1 + 2 - 3 = 4)	42,539,695,612
5	Other Additions to Operating Taxable Value	147,909,383
6	Other Deductions from Operating Taxable Value	160,408,021
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	42,527,196,974

**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	92,378,747
10	Just Value of Centrally Assessed Private Car Line Property Value	10,634,879

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	1,174
12	Value of Transferred Homestead Differential	207,466,394

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	97,903	11,126

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	2,009	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	14
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.)	45,053	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	0	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	0	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	26	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	189	0

\* Applicable only to County or Municipal Local Option Levies

The 2025 October Final Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Town of Ocean Breeze

County: Martin County, FL

Date Certified: 10/17/2025

Check one of the following:

- County                       Municipality  
 School District             Independent Special District

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

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>					
1 Just Value (193.011, F.S.)	111,491,740	5,371,991	708,552	117,572,283	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.)	45,094,519	0	0	45,094,519	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	20,663,141	0	0	20,663,141	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	45,734,080	0	519,956	46,254,036	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	6,422,353	0	0	6,422,353	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.)	9,407,783	0	0	9,407,783	14
<b>Just 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.)	38,672,166	0	0	38,672,166	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	20,663,141	0	0	20,663,141	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	36,326,297	0	519,956	36,846,253	23
24 Assessed Value of Working Waterfront Property (Art. VII, 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)]	95,661,604	5,371,991	708,552	101,742,147	25
<b>Exemptions</b>					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	2,479,095	0	0	2,479,095	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	2,546,478	0	0	2,546,478	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	231,481	8,374	239,855	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	0	0	0	0	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1988, 196.1989, 196.2001, 196.2002, F.S.)	0	1,595	0	1,595	31
32 Widows / Widowers Exemption (196.202, F.S.)	45,000	0	0	45,000	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	1,211,488	0	0	1,211,488	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.) Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	0	0	0	42
<b>Total Assessed Value</b>					
43 Total Exempt Value (add lines 26 through 42)	6,282,061	233,076	8,374	6,523,511	43
<b>Exemptions</b>					
44 Total Taxable Value (line 25 minus 43)	89,379,543	5,138,915	700,178	95,218,636	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 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Taxing Authority: Town of Ocean Breeze

Date Certified: 10/17/2025

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	95,276,461
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)	95,276,461
5	Other Additions to Operating Taxable Value	47,977
6	Other Deductions from Operating Taxable Value	105,802
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	95,218,636

**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	651,512
10	Just Value of Centrally Assessed Private Car Line Property Value	57,040

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
12	Value of Transferred Homestead Differential	97,698

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	149	77

**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.)	80	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.)	1	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

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

\* Applicable only to County or Municipal Local Option Levies

The 2025 October Final Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Stuart

County: Martin County, FL

Date Certified: 10/17/2025

Check one of the following:

- County                       Municipality  
 School District             Independent Special District

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

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>					
1 Just Value (193.011, F.S.)	5,227,574,173	345,926,267	7,308,246	5,580,808,686	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	13,780	0	13,780	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.)	1,617,794,792	0	0	1,617,794,792	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	915,075,765	0	0	915,075,765	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,694,703,616	0	5,361,303	2,700,064,919	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	643,941,759	0	0	643,941,759	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	91,282,910	0	0	91,282,910	13
14 Certain Res. and Nonres. Real Property Differential: Just Value Minus Capped Value (193.1555, F.S.)	136,990,256	0	0	136,990,256	14
<b>Just 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	6,251	0	6,251	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503,F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	973,853,033	0	0	973,853,033	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	823,792,855	0	0	823,792,855	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,557,713,360	0	5,361,303	2,563,074,663	23
24 Assessed Value of Working Waterfront Property (Art. VII, 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)]	4,355,359,248	345,918,738	7,308,246	4,708,586,232	25
<b>Exemptions</b>					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	105,972,223	0	0	105,972,223	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	95,520,766	0	0	95,520,766	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	20,825,144	85,436	20,910,580	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	248,501,417	4,078,761	0	252,580,178	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	281,278,213	82,472,044	0	363,750,257	31
32 Widows / Widowers Exemption (196.202, F.S.)	2,069,847	0	0	2,069,847	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	16,569,129	0	0	16,569,129	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.)	650,023	0	0	650,023	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	1,104,496	0	0	1,104,496	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	526,074	0	526,074	42
<b>Total Assessed Value</b>					
43 Total Exempt Value (add lines 26 through 42)	751,666,114	107,902,023	85,436	859,653,573	43
<b>Exemptions</b>					
44 Total Taxable Value (line 25 minus 43)	3,603,693,134	238,016,715	7,222,810	3,848,932,659	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 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Date Certified: 10/17/2025

Taxing Authority: Stuart

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	3,848,210,909
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)	3,848,210,909
5	Other Additions to Operating Taxable Value	10,271,653
6	Other Deductions from Operating Taxable Value	9,549,903
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,848,932,659

**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	6,726,794
10	Just Value of Centrally Assessed Private Car Line Property Value	581,452

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	84
12	Value of Transferred Homestead Differential	11,881,020

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	9,647	2,579

**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.)	3,638	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	2,266	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	882	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	3	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	10	0

\* Applicable only to County or Municipal Local Option Levies

The 2025 October Final Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Sewall's Point

County: Martin County, FL

Date Certified: 10/17/2025

Check one of the following:

- County                     Municipality  
 School District         Independent Special District

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

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>					
1 Just Value (193.011, F.S.)	1,595,245,170	8,430,370	0	1,603,675,540	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.)	1,179,545,310	0	0	1,179,545,310	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	390,954,680	0	0	390,954,680	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	24,745,180	0	0	24,745,180	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	418,720,505	0	0	418,720,505	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	30,522,844	0	0	30,522,844	13
14 Certain Res. and Nonres. Real Property Differential: Just Value Minus Capped Value (193.1555, F.S.)	882,871	0	0	882,871	14
<b>Just 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.)	760,824,805	0	0	760,824,805	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	360,431,836	0	0	360,431,836	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	23,862,309	0	0	23,862,309	23
24 Assessed Value of Working Waterfront Property (Art. VII, 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)]	1,145,118,950	8,430,370	0	1,153,549,320	25
<b>Exemptions</b>					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	19,100,000	0	0	19,100,000	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	19,651,608	0	0	19,651,608	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	641,203	0	641,203	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	3,484,050	521,444	0	4,005,494	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	0	3,987	0	3,987	31
32 Widows / Widowers Exemption (196.202, F.S.)	230,000	0	0	230,000	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	5,143,410	0	0	5,143,410	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.)	610,168	0	0	610,168	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	0	0	0	42
<b>Total Assessed Value</b>					
43 Total Exempt Value (add lines 26 through 42)	48,219,236	1,166,634	0	49,385,870	43
<b>Exemptions</b>					
44 Total Taxable Value (line 25 minus 43)	1,096,899,714	7,263,736	0	1,104,163,450	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 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Date Certified: 10/17/2025

Taxing Authority: Sewall's Point

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	1,104,551,861
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)	1,104,551,861
5	Other Additions to Operating Taxable Value	1,027,914
6	Other Deductions from Operating Taxable Value	1,416,325
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,104,163,450

**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	21
12	Value of Transferred Homestead Differential	7,480,201

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	1,045	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.)	730	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	122	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	22	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

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

\* Applicable only to County or Municipal Local Option Levies

The 2025 October Final Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Jupiter Island

County: Martin County, FL

Date Certified: 10/17/2025

Check one of the following:

- County                       Municipality  
 School District             Independent Special District

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

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>					
1 Just Value (193.011, F.S.)	5,733,608,310	13,106,272	0	5,746,714,582	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.)	3,233,085,570	0	0	3,233,085,570	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,451,187,890	0	0	2,451,187,890	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	49,334,850	0	0	49,334,850	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	1,338,633,121	0	0	1,338,633,121	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	383,660,606	0	0	383,660,606	13
14 Certain Res. and Nonres. Real Property Differential: Just Value Minus Capped Value (193.1555, F.S.)	7,069,584	0	0	7,069,584	14
<b>Just 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.)	1,894,452,449	0	0	1,894,452,449	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,067,527,284	0	0	2,067,527,284	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	42,265,266	0	0	42,265,266	23
24 Assessed Value of Working Waterfront Property (Art. VII, 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)]	4,004,244,999	13,106,272	0	4,017,351,271	25
<b>Exemptions</b>					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	7,925,000	0	0	7,925,000	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	8,153,874	0	0	8,153,874	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	169,881	0	169,881	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	3,654,175	0	0	3,654,175	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	8,394,613	683,735	0	9,078,348	31
32 Widows / Widowers Exemption (196.202, F.S.)	170,000	0	0	170,000	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	0	0	0	0	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.) Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	0	0	0	42
<b>Total Assessed Value</b>					
43 Total Exempt Value (add lines 26 through 42)	28,297,662	853,616	0	29,151,278	43
<b>Exemptions</b>					
44 Total Taxable Value (line 25 minus 43)	3,975,947,337	12,252,656	0	3,988,199,993	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 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Date Certified: 10/17/2025

Taxing Authority: Jupiter Island

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	3,981,306,781
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)	3,981,306,781
5	Other Additions to Operating Taxable Value	19,136,069
6	Other Deductions from Operating Taxable Value	12,242,857
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,988,199,993

**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	1,124,037

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	686	0

**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.)	292	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	180	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	34	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

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

\* Applicable only to County or Municipal Local Option Levies

The 2025 October Final Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Village of Indiantown

County: Martin County, FL

Date Certified: 10/17/2025

Check one of the following:

- County  Municipality  
 School District  Independent Special District

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

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>					
1 Just Value (193.011, F.S.)	768,289,756	2,056,757,566	3,305,749	2,828,353,071	1
<b>Just Value of All Property in the Following Categories</b>					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	142,972,380	0	0	142,972,380	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	51,282,099	0	51,282,099	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.)	150,423,274	0	0	150,423,274	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	143,929,756	0	0	143,929,756	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	330,964,346	0	2,073,649	333,037,995	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	88,608,978	0	0	88,608,978	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	55,045,828	0	0	55,045,828	13
14 Certain Res. and Nonres. Real Property Differential: Just Value Minus Capped Value (193.1555, F.S.)	28,405,772	0	0	28,405,772	14
<b>Just Value of All Property in the Following Categories</b>					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	1,078,946	0	0	1,078,946	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	2,559,542	0	2,559,542	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.)	61,814,296	0	0	61,814,296	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	88,883,928	0	0	88,883,928	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	302,558,574	0	2,073,649	304,632,223	23
24 Assessed Value of Working Waterfront Property (Art. VII, 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)]	454,335,744	2,008,035,009	3,305,749	2,465,676,502	25
<b>Exemptions</b>					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	15,362,367	0	0	15,362,367	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	8,054,868	0	0	8,054,868	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	446,555	0	0	446,555	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	2,065,038	119,207	2,184,245	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	22,356,745	1,004,545	0	23,361,290	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	23,097,772	683,075	0	23,780,847	31
32 Widows / Widowers Exemption (196.202, F.S.)	146,804	0	0	146,804	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	663,669	0	0	663,669	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.) Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	77,928	0	0	77,928	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	0	0	0	42
<b>Total Assessed Value</b>					
43 Total Exempt Value (add lines 26 through 42)	70,206,708	3,752,658	119,207	74,078,573	43
<b>Exemptions</b>					
44 Total Taxable Value (line 25 minus 43)	384,129,036	2,004,282,351	3,186,542	2,391,597,929	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 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Date Certified: 10/17/2025

Taxing Authority: Village of Indiantown

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	2,369,610,536
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)	2,369,610,536
5	Other Additions to Operating Taxable Value	33,075,643
6	Other Deductions from Operating Taxable Value	11,088,250
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	2,391,597,929

**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	2,690,096
10	Just Value of Centrally Assessed Private Car Line Property Value	615,653

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
12	Value of Transferred Homestead Differential	240,277

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	2,293	354

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	75	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.)	594	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	824	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	198	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

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

\* Applicable only to County or Municipal Local Option Levies

The 2025 October Final Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: South Florida Water Management

County: Martin County, FL

Date Certified: 10/17/2025

Check one of the following:

- County  Municipality  
 School District  Independent Special District

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

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>					
1 Just Value (193.011, F.S.)	57,594,138,577	4,005,778,737	103,013,626	61,702,930,940	1
<b>Just Value of All Property in the Following Categories</b>					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	2,553,510,316	0	0	2,553,510,316	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.)	2,517,120	0	0	2,517,120	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	51,389,989	0	51,389,989	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.)	32,026,770,270	0	0	32,026,770,270	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	14,593,585,433	0	0	14,593,585,433	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	8,417,755,438	0	76,206,944	8,493,962,382	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	12,657,434,826	0	0	12,657,434,826	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	1,523,393,083	0	0	1,523,393,083	13
14 Certain Res. and Nonres. Real Property Differential: Just Value Minus Capped Value (193.1555, F.S.)	685,526,013	0	0	685,526,013	14
<b>Just Value of All Property in the Following Categories</b>					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	85,903,636	0	0	85,903,636	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.)	800	0	0	800	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,609,542	0	2,609,542	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.)	19,369,335,444	0	0	19,369,335,444	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	13,070,192,350	0	0	13,070,192,350	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,732,229,425	0	76,206,944	7,808,436,369	23
24 Assessed Value of Working Waterfront Property (Art. VII, 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)]	40,257,661,655	3,956,998,290	103,013,626	44,317,673,571	25
<b>Exemptions</b>					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,232,141,141	0	0	1,232,141,141	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	1,190,514,904	0	0	1,190,514,904	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	71,107,365	1,618,749	72,726,114	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	1,094,293,783	26,749,461	0	1,121,043,244	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	716,137,059	99,580,571	0	815,717,630	31
32 Widows / Widowers Exemption (196.202, F.S.)	22,681,632	0	0	22,681,632	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	242,944,620	0	0	242,944,620	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	3,202,065	0	0	3,202,065	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.)	3,046,018	0	0	3,046,018	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	28,861,879	0	0	28,861,879	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	175,895	0	0	175,895	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	195,286,128	0	195,286,128	42
<b>Total Assessed Value</b>					
43 Total Exempt Value (add lines 26 through 42)	4,533,998,996	392,723,525	1,618,749	4,928,341,270	43
<b>Exemptions</b>					
44 Total Taxable Value (line 25 minus 43)	35,723,662,659	3,564,274,765	101,394,877	39,389,332,301	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 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Date Certified: 10/17/2025

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	39,396,349,465
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	519,338
4	Subtotal (1 + 2 - 3 = 4)	39,395,830,127
5	Other Additions to Operating Taxable Value	134,478,965
6	Other Deductions from Operating Taxable Value	140,976,791
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	39,389,332,301

**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	92,378,747
10	Just Value of Centrally Assessed Private Car Line Property Value	10,634,879

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	1,174
12	Value of Transferred Homestead Differential	207,466,394

**Total Parcels or Accounts**

		Column 1 Real Property	Column 2 Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	97,903	11,126

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	2,009	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	14
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.)	45,053	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	16,424	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	13,986	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

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

\* Applicable only to County or Municipal Local Option Levies

The 2025 October Final Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Florida Inland Navigation Dist

County: Martin County, FL

Date Certified: 10/17/2025

Check one of the following:

- County  Municipality  
 School District  Independent Special District

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

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>					
1 Just Value (193.011, F.S.)	57,594,138,577	4,005,778,737	103,013,626	61,702,930,940	1
<b>Just Value of All Property in the Following Categories</b>					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	2,553,510,316	0	0	2,553,510,316	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.)	2,517,120	0	0	2,517,120	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	51,389,989	0	51,389,989	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.)	32,026,770,270	0	0	32,026,770,270	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	14,593,585,433	0	0	14,593,585,433	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	8,417,755,438	0	76,206,944	8,493,962,382	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	12,657,434,826	0	0	12,657,434,826	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	1,523,393,083	0	0	1,523,393,083	13
14 Certain Res. and Nonres. Real Property Differential: Just Value Minus Capped Value (193.1555, F.S.)	685,526,013	0	0	685,526,013	14
<b>Just Value of All Property in the Following Categories</b>					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	85,903,636	0	0	85,903,636	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.)	800	0	0	800	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,609,542	0	2,609,542	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.)	19,369,335,444	0	0	19,369,335,444	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	13,070,192,350	0	0	13,070,192,350	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,732,229,425	0	76,206,944	7,808,436,369	23
24 Assessed Value of Working Waterfront Property (Art. VII, 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)]	40,257,661,655	3,956,998,290	103,013,626	44,317,673,571	25
<b>Exemptions</b>					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,232,141,141	0	0	1,232,141,141	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	1,190,514,904	0	0	1,190,514,904	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	71,107,365	1,618,749	72,726,114	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	1,094,293,783	26,749,461	0	1,121,043,244	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1988, 196.1989, 196.2001, 196.2002, F.S.)	716,137,059	99,580,571	0	815,717,630	31
32 Widows / Widowers Exemption (196.202, F.S.)	22,681,632	0	0	22,681,632	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	242,944,620	0	0	242,944,620	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	3,202,065	0	0	3,202,065	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.)	3,046,018	0	0	3,046,018	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	28,861,879	0	0	28,861,879	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	175,895	0	0	175,895	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	195,286,128	0	195,286,128	42
<b>Total Assessed Value</b>					
43 Total Exempt Value (add lines 26 through 42)	4,533,998,996	392,723,525	1,618,749	4,928,341,270	43
<b>Exemptions</b>					
44 Total Taxable Value (line 25 minus 43)	35,723,662,659	3,564,274,765	101,394,877	39,389,332,301	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 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Date Certified: 10/17/2025

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	39,396,349,465
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	519,338
4	Subtotal (1 + 2 - 3 = 4)	39,395,830,127
5	Other Additions to Operating Taxable Value	134,478,965
6	Other Deductions from Operating Taxable Value	140,976,791
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	39,389,332,301

**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	92,378,747
10	Just Value of Centrally Assessed Private Car Line Property Value	10,634,879

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	1,174
12	Value of Transferred Homestead Differential	207,466,394

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	97,903	11,126

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	2,009	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	14
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.)	45,053	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	16,424	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	13,986	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	26	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	189	0

\* Applicable only to County or Municipal Local Option Levies

The 2025 October Final Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Children's Services

County: Martin County, FL

Date Certified: 10/17/2025

Check one of the following:

- County                       Municipality  
 School District             Independent Special District

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

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>					
1 Just Value (193.011, F.S.)	57,594,138,577	4,005,778,737	103,013,626	61,702,930,940	1
<b>Just Value of All Property in the Following Categories</b>					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	2,553,510,316	0	0	2,553,510,316	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.)	2,517,120	0	0	2,517,120	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	51,389,989	0	51,389,989	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.)	32,026,770,270	0	0	32,026,770,270	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	14,593,585,433	0	0	14,593,585,433	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	8,417,755,438	0	76,206,944	8,493,962,382	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>					
12 Homestead Assessment Differential: Just Value Minus Capped Valued (193.155, F.S.)	12,657,434,826	0	0	12,657,434,826	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	1,523,393,083	0	0	1,523,393,083	13
14 Certain Res. and Nonres. Real Property Differential: Just Value Minus Capped Value (193.1555, F.S.)	685,526,013	0	0	685,526,013	14
<b>Just Value of All Property in the Following Categories</b>					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	85,903,636	0	0	85,903,636	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.)	800	0	0	800	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,609,542	0	2,609,542	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.)	19,369,335,444	0	0	19,369,335,444	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	13,070,192,350	0	0	13,070,192,350	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,732,229,425	0	76,206,944	7,808,436,369	23
24 Assessed Value of Working Waterfront Property (Art. VII, 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)]	40,257,661,655	3,956,998,290	103,013,626	44,317,673,571	25
<b>Exemptions</b>					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,232,141,141	0	0	1,232,141,141	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	1,190,514,904	0	0	1,190,514,904	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	71,107,365	1,618,749	72,726,114	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	1,094,293,783	26,749,461	0	1,121,043,244	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	716,137,059	99,580,571	0	815,717,630	31
32 Widows / Widowers Exemption (196.202, F.S.)	22,681,632	0	0	22,681,632	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	242,944,620	0	0	242,944,620	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	3,202,065	0	0	3,202,065	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.)	3,046,018	0	0	3,046,018	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	28,861,879	0	0	28,861,879	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	175,895	0	0	175,895	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	195,286,128	0	195,286,128	42
<b>Total Assessed Value</b>					
43 Total Exempt Value (add lines 26 through 42)	4,533,998,996	392,723,525	1,618,749	4,928,341,270	43
<b>Exemptions</b>					
44 Total Taxable Value (line 25 minus 43)	35,723,662,659	3,564,274,765	101,394,877	39,389,332,301	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 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: Martin County, FL

Date Certified: 10/17/2025

Taxing Authority: Children's Services

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	39,396,349,465
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	519,338
4	Subtotal (1 + 2 - 3 = 4)	39,395,830,127
5	Other Additions to Operating Taxable Value	134,478,965
6	Other Deductions from Operating Taxable Value	140,976,791
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	39,389,332,301

**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	92,378,747
10	Just Value of Centrally Assessed Private Car Line Property Value	10,634,879

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	1,174
12	Value of Transferred Homestead Differential	207,466,394

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	97,903	11,126

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	2,009	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	14
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.)	45,053	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	16,424	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	13,986	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	26	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	189	0

\* Applicable only to County or Municipal Local Option Levies

**RECAPITULATION OF TAXES AS EXTENDED ON THE 2025 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	3,975,947,337	0	3,814,126.25	0.00
1	1	1	1	JUPITER ISLAND - OP	2.8259	3,988,199,993	0	11,270,254.33	1.52
1	2	2	2	JUPITER ISLAND DEBT SERVICE	0.2100	3,988,199,993	0	837,522.15	0.11
1	1	1	1	SEWALL'S POINT - OP	3.2700	1,104,163,450	0	3,610,614.60	198.49
1	1	1	1	OCEAN BREEZE - OP	0.7665	95,218,636	0	72,985.12	56.04
1	1	1	1	STUART - OP	4.9000	3,848,932,659	0	18,859,771.16	21,239.60
1	2	2	2	STUART - DEBT	0.1310	3,848,932,659	0	504,212.40	568.14
1	1	1	1	VILLAGE OF INDIANTOWN	1.8250	2,391,597,929	0	4,364,667.94	683.16

**RECAPITULATION OF TAXES AS EXTENDED ON THE 2025 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	6.5614	39,313,193,175	0	257,949,592.59	121,191.42
5	2	1	1	1	MSTU UNINCORPORATED FIRE DISTRICT	2.6376	30,381,937,260	0	80,135,399.79	37,124.52
5	2	1	1	1	COUNTY WIDE MSTU UNINCORPORATED	0.5722	27,895,011,332	0	15,961,522.14	7,798.62
5	2	1	1	1	MSTU PARK / RECREATION	0.1474	27,895,011,332	0	4,111,720.84	2,009.87
2	1	1	2	1	SCHOOL - CAPITAL OUTLAY	0.9500	42,527,196,974	0	40,400,852.05	17,548.77
2	1	1	2	1	SCHOOL - DISCRETIONARY	0.7480	42,527,196,974	0	31,810,350.92	13,817.99
2	1	1	2	1	SCHOOL - REQUIRED LOCAL EFFORT	3.0540	42,527,196,974	0	129,878,056.99	56,409.53
2	1	1	2	2	SCHOOL - ADDITIONAL VOTED MILLAGE	0.4250	42,527,196,974	0	18,074,079.64	7,851.87

**RECAPITULATION OF TAXES AS EXTENDED ON THE 2025 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						
5	2	1	1	1	DISTRICT ONE MSTU	0.0666	5,890,463,544	0	392,307.54	99.28
5	2	1	1	1	DISTRICT TWO MSTU	0.0742	3,045,290,439	0	225,962.11	177.15
5	2	1	1	1	DISTRICT THREE MSTU	0.0404	8,436,640,593	0	340,830.96	181.69
5	2	1	1	1	DISTRICT FOUR MSTU	0.0478	4,719,946,547	0	225,615.50	123.19
5	2	1	1	1	DISTRICT FIVE MSTU	0.0671	5,802,670,209	0	389,360.69	181.22
5	2	1	1	1	HUTCHINSON ISLAND MSTU	0.1799	2,451,206,208	0	440,971.57	14.41

**RECAPITULATION OF TAXES AS EXTENDED ON THE 2025 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	39,389,332,301	0	14,251,085.72	6,684.54
3	1	1	2	1	FLORIDA INLAND NAVIGATIONAL DIST	0.0270	39,389,332,301	0	1,063,514.29	500.86
3	1	1	2	1	SOUTH FLORIDA WATER MANAGEMENT - BASIN	0.1026	39,389,332,301	0	4,041,350.48	1,896.99
3	1	1	2	1	SOUTH FLORIDA WATER MANAGEMENT - DIST	0.0948	39,389,332,301	0	3,734,116.96	1,753.33
3	1	1	2	1	SOUTH FLORIDA WATER MANAGEMENT - EVERG	0.0327	39,389,332,301	0	1,288,032.21	605.56
3	2	3	3	3	PAL-MAR WATER MGMT DISTRICT	9.00	17,610	0	158,493.96	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	0.000	2,824	0	0.00	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	1.00	4,793,716	0	4,793,716.04	0

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

Statutory Authority		Property Roll Affected	Type of Exemption	Real Property		Personal Property		
				Number of Exemptions	Value of Exemption	Number of Exemptions	Value of Exemption	
1	196.031(1)(a)	Real	\$25,000 Homestead Exemption	49,351	1,232,141,141	0	0	1
2	196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption	49,340	1,190,514,904	0	0	2
3	196.075	Real	Additional Homestead Exemption Age 65 and Older	2,813	59,033,412	0	0	3
4	196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse	781	216,894,503	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)	29	5,853,460	0	0	7
8	196.183	Personal	\$25,000 Tangible Personal Property Exemption	0	0	9,911	72,726,114	8
9	196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary	344	346,732,500	208	11,695,861	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	56	248,322,179	12	87,401,022	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	5,250,000	0	0	13
14	196.1978(1)(a)&(2)	Real & Personal	Affordable Housing Property	4	26,185,767	0	0	14
15	196.198	Real & Personal	Educational Property	41	89,646,613	5	483,688	15
16	196.1983	Real & Personal	Charter School	0	0	0	0	16
17	196.1985	Real	Labor Union Education Property	0	0	0	0	17
18	196.1986	Real	Community Center	0	0	0	0	18
19	196.1987	Real & Personal	Biblical History Display Property	0	0	0	0	19
20	196.199(1)(a)	Real & Personal	Federal Government Property	99	29,082,910	9	632,211	20
21	196.199(1)(b)	Real & Personal	State Government Property	3,400	325,687,290	2	2,818,209	21
22	196.199(1)(c)	Real & Personal	Local Government Property	3,184	739,523,583	86	23,299,041	22
23	196.199(2)	Real & Personal	Leasehold Interests in Government Property	0	0	0	0	23
24	196.1993	Real	Agreements with Local Governments for use of Public Property	0	0	0	0	24
25	196.1995	Real & Personal	Parcels Granted Economic Development Exemption	0	0	0	0	25
26	196.1997	Real	Historic Property Improvements	0	0	0	0	26
27	196.1998	Real	Historic Property Open to the Public	0	0	0	0	27
28	196.1999	Personal	Space Laboratories & Carriers	0	0	0	0	28
29	196.2001	Real & Personal	Non-for-Profit Sewer & Water Company	0	0	0	0	29
30	196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation	0	0	0	0	30
31	196.202	Real & Personal	Blind Exemption	58	250,000	0	0	31
32	196.202	Real & Personal	Total & Permanent Disability Exemption	836	3,760,999	0	0	32
33	196.202	Real & Personal	Widow's Exemption	3,920	17,301,802	0	0	33
34	196.202	Real & Personal	Widower's Exemption	796	3,709,917	0	0	34
35	196.24	Real & Personal	Disabled Ex-Service Member Exemption	1,372	5,405,416	0	0	35
36	196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)	14	2,747,700	0	0	36
37	196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)	26	454,365	0	0	37
38	196.173	Real	Deployed Service Member's Homestead Exemption	3	175,895	0	0	38
39	196.075	Real	Additional Homestead Exemption Age 65 and Older & 25 yr Residence	306	19,281,089	0	0	39
40	196.102	Real	Totally & Permanently Disabled First Responders & Surviving Spouse	31	10,330,611	0	0	40
41	196.182	Personal	Renewable Energy Source Devices (80% exemption)	0	0	4	195,286,128	41
42	196.178(3)	Real & Personal	Affordable Housing Property (State), Newly Constructed	0	0	0	0	42
43	196.178(1)(b)	Real	Leased Land Affordable Housing	0	0	0	0	43
44	196.1979	Real & Personal	Affordable Housing Property (County)	0	0	0	0	44

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

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

		<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	\$ 2,699,961,541	38,494,026,631	419,666,810	517,715,309	790,930,089	4,067,348,688
2	Taxable Value for Operating Purposes	\$ 2,524,721,671	23,481,717,074	231,931,584	331,972,859	723,276,158	2,793,779,204
3	Number of Parcels	# 5,253	51,583	2,942	1,076	71	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	\$ 84,925,160	0	301,287,771	3,156,995,947	77,852,315	1,236,706,388
5	Taxable Value for Operating Purposes	\$ 44,723,610	0	242,064,357	2,922,194,409	47,647,371	1,171,056,993
6	Number of Parcels	# 1,187	0	351	1,993	100	1,080
		<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	\$ 3,043,449,034	746,352,894	1,434,478,802	40,720,688	178,386,390	303,334,120
8	Taxable Value for Operating Purposes	\$ 409,343,091	297,095,458	20,571,558	31,108,943	157,694,222	216,624,971
9	Number of Parcels	# 2,006	281	7,190	15	2,129	5,465
10	<b>Total Real Property:</b>	<b>Just Value</b>	<b>57,594,138,577</b> <small>(Sum lines 1, 4, and 7)</small>	<b>Taxable Value for Operating Purposes</b>	<b>35,647,523,533</b> <small>(Sum lines 2, 5, and 8)</small>	<b>Parcels</b>	<b>97,903</b> <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 2025

2025 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	6.5614	0.0000	0.5722	0.1474	2.6376	0.0404	3.0540	1.6980	0.4250			0.3618	0.0270	0.0948	0.1026	0.0327	15.7549	
5005	Unincorporated-District Five	6.5614	0.0000	0.5722	0.1474	2.6376	0.0671	3.0540	1.6980	0.4250			0.3618	0.0270	0.0948	0.1026	0.0327	15.7816	
6006	Unincorporated-District One	6.5614	0.0000	0.5722	0.1474	2.6376	0.0666	3.0540	1.6980	0.4250			0.3618	0.0270	0.0948	0.1026	0.0327	15.7811	
6106	Unincorporated-District One Special Dist A-Hut Isl	6.5614	0.0000	0.5722	0.1474	2.6376	0.2465	3.0540	1.6980	0.4250			0.3618	0.0270	0.0948	0.1026	0.0327	15.9610	
7017	Unincorporated-District Two	6.5614	0.0000	0.5722	0.1474	2.6376	0.0742	3.0540	1.6980	0.4250			0.3618	0.0270	0.0948	0.1026	0.0327	15.7887	
9009	Unincorporated-District Four	6.5614	0.0000	0.5722	0.1474	2.6376	0.0478	3.0540	1.6980	0.4250			0.3618	0.0270	0.0948	0.1026	0.0327	15.7623	
1400	Town of Ocean Breeze	6.5614	0.0000			2.6376		3.0540	1.6980	0.4250	0.7665		0.3618	0.0270	0.0948	0.1026	0.0327	15.7614	
2200	Town of Sewall's Point	6.5614	0.0000					3.0540	1.6980	0.4250	3.2700		0.3618	0.0270	0.0948	0.1026	0.0327	15.6273	
3100	City of Stuart	6.5614	0.0000					3.0540	1.6980	0.4250	4.9000	0.1310	0.3618	0.0270	0.0948	0.1026	0.0327	17.3883	
4300	Town of Jupiter Island+erosion (rp)	6.5614	0.0000					3.0540	1.6980	0.4250	2.8259	0.2100	0.9593	0.3618	0.0270	0.0948	0.1026	0.0327	16.3525
4301	Town of Jupiter Island (tpp)	6.5614	0.0000					3.0540	1.6980	0.4250	2.8259	0.2100	0.3618	0.0270	0.0948	0.1026	0.0327	15.3932	
8018	Village of Indiantown	6.5614	0.0000			2.6376		3.0540	1.6980	0.4250	1.8250		0.3618	0.0270	0.0948	0.1026	0.0327	16.8199	