



## MARTIN COUNTY PROPERTY APPRAISER

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# PROPERTY DAMAGE INFORMATION

What is a  
Calamity?

A calamity occurs when a home is physically damaged or destroyed by an event beyond your control. Events such as fire or hurricanes would qualify as calamity. This applies to both homesteaded and non-homesteaded property.



## How Does a Calamity Affect My Property Value?

Under the Florida statutes, if your improvements are damaged or destroyed by misfortune or calamity, your assessed value may not be increased due to changes, additions, or improvements as long as:

- The total square footage of the homesteaded property, after changes, does not exceed 2,000 square feet (1,500 for non-homesteaded properties), or
- The square footage of the homesteaded property, after changes, does not exceed 130% more of what it was prior to the calamity (110% for non-homesteaded properties).

### Important

- Changes must commence within five (5) years on homesteaded properties and three (3) years for all other properties.
- Changes, additions, or improvements that exceed the square footage thresholds listed above will be assessed at full market value for those portions that exceed those thresholds.

## How Does a Calamity Affect My Property Taxes?

If your residential improvements are rendered uninhabitable for at least 30 days, the property owner may request a refund of taxes for the portion of the year in which the home was deemed uninhabitable. This does not include structures that are not essential to the use and occupancy of the residential dwelling, such as a detached garage, pool, or land.

An application for refund needs to be filed with the Property Appraiser by March 1st in the year following the calamity. If the Property Appraiser determines the applicant is eligible, the refund will be submitted to the Martin County Tax Collector within 30 days after the determination, but no later than April 1st.

The Tax Collector shall calculate the damage differential pursuant to Florida Statute 197.319 and process a refund in an amount equal to the catastrophic event refund.

Certain restrictions apply for all scenerios. Additional information can be found on the [Damage Information page](#), which is located under the "Tools & Resources" section of our website at [www.pamartinfl.gov](http://www.pamartinfl.gov).



*"We VALUE Martin!"*

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