



MARTIN COUNTY  
PROPERTY APPRAISER

Jenny Fields, CFA

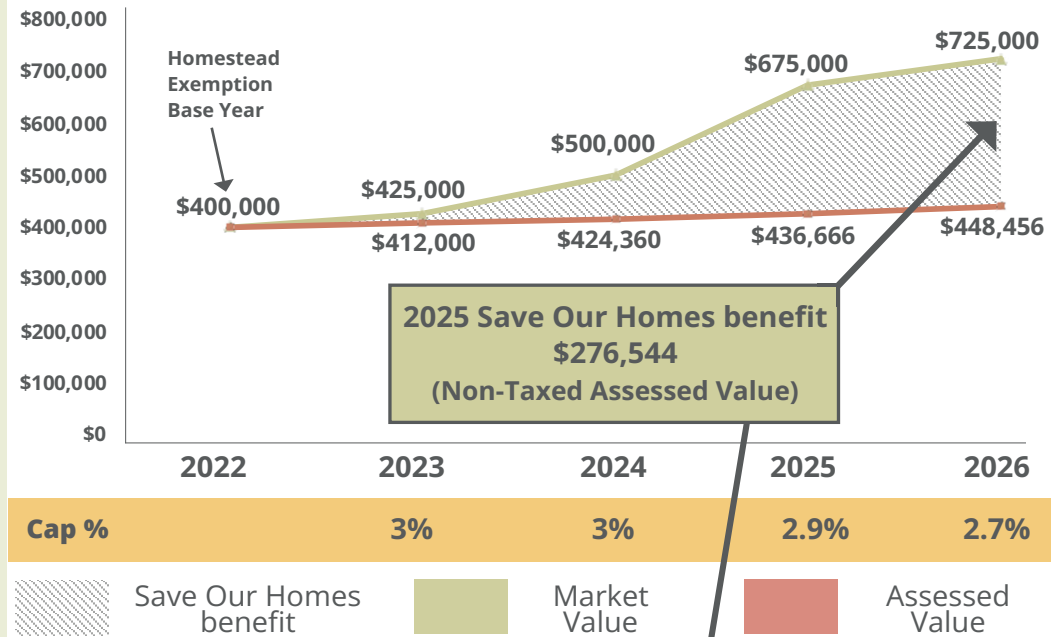
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# SAVE OUR HOMES & PORTABILITY

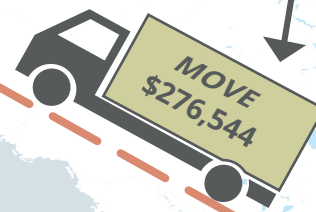
In the State of Florida, once an owner qualifies for the homestead exemption, in all subsequent years, the assessed value is limited from increasing more than three percent (3%) or the change in the Consumer Price Index (CPI), whichever is lower. For 2026, the CPI is 2.7%. This limitation applies only to property value, not property taxes, and does not apply to new construction such as a new pool. This accumulated "non-taxed" assessed value is known as the Save Our Homes benefit.

## Market Value to Assessed Value Spread



### "PORTING" the SOH benefit (AKA: Portability)

The homestead exemption is not transferable, but you can "move" the accumulated SOH benefit to a new home, anywhere in Florida. You have from January 1st of the year you move, until January 1st three years later, to re-apply for homestead and retain the SOH benefit, which will come off the market value of your new home. This is known as "portability." Please contact our office for your actual upside or downsize portability estimate or you can use the Property Tax Estimator tool available on our website.



MARTIN

Scan QR code to use *Property Tax Estimator*



"We VALUE Martin!"

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