

CRARY ♦ BUCHANAN
ATTORNEYS AT LAW

EVANS CRARY (1905-1968)
LARRY E. BUCHANAN (1941-2012)
EVANS CRARY, JR. ☉
JAMES L. S. BOWDISH † ‡ ▲
LAWRENCE EVANS CRARY III
WILLIAM F. CRARY II † ☐
R. MICHAEL CRARY
STEVEN D. BERES *
JENNIFER L. WILLIAMSON ■
W. SCOTT TURNBULL
LINDA L. WEIKSNAR
JEFFREY J. SAUNDERS
AMY J. MONIZ
PAIGE E. LORINGER
ROBERT A. SHAFFER
MICHAEL J. CRISTOFORO

759 SW FEDERAL HIGHWAY, SUITE 106
STUART, FL 34994
TELEPHONE: (772) 287-2600

† BOARD CERTIFIED CIVIL TRIAL LAWYER
* BOARD CERTIFIED IN WILLS, TRUSTS
& ESTATES LAW
■ BOARD CERTIFIED IN REAL ESTATE LAW
‡ FLORIDA SUPREME COURT CERTIFIED
CIRCUIT
MEDIATOR
☐ FLORIDA SUPREME COURT CERTIFIED
FAMILY MEDIATOR
▲ FLORIDA SUPREME COURT QUALIFIED
ARBITRATOR
☉ OF COUNSEL

November 27, 2017

Terry O'Neil, Development Director
City of Stuart
121 SW Flagler Ave.
Stuart, Florida 34994

RE: Ad Valorem Tax Information / Martin Medical System

Dear Terry:

Pursuant to your request for information on the real property tax revenues received from Martin Heath System, I have researched the most recent tax records. Martin Health System (Martin Memorial Medical Center and its affiliates) paid \$275,987.17 in real estate taxes and fire assessments in Martin County in 2016. I have attached a list of the Parcel Identification Numbers and Leased Properties for the various properties in the City of Stuart and Martin County from which these revenues were derived. This total revenue figure for real estate taxes and fire assessment payments is being provided for informational purposes regarding the proposed Master Facilities Plan for Martin Medical Center in Stuart.

As I understand it, ad valorem tax revenues are not a criterion upon which approvals for real estate development, such as a master facilities plan, are based. If this were a criterion for development, then all non-profits, including governmental agencies, would be "second class citizens" with respect to development approvals.

Please keep in mind, and please convey to the City Commissioners, that the fiscal impact, including tax impacts, of the operations of Martin Health System, its affiliates and employees, vastly exceeds the revenue total stated above. Additionally, Martin Health System and its affiliates attract numerous "satellite" medical providers and suppliers which also generate their own fiscal impacts, including ad valorem tax revenues on properties not owned by Martin Health System, but which would not exist but for the presence of Martin Health System and its affiliates.

Please let me know if the attached exhibit is the information you are seeking. We look forward to a bright future for Martin Medical Center in the City of Stuart and anticipate positive fiscal impacts and tax revenues for the benefit of the citizens of the City of Stuart.

Sincerely yours,



Lawrence E. Crary III

cc: MMMC

MARTIN HEALTH SYSTEM – Real Property Taxes and Fire Assessments

Parcel Identification Numbers

04-38-41-020-004-00000-4
04-38-41-020-006-00010-7
04-38-41-030-000-01000-8
04-38-41-020-002-00120-3
04-38-41-030-000-03060-1
04-38-41-030-000-03090-5
04-38-41-030-000-03110-1
03-38-41-000-000-00052-5
04-38-41-000-000-00010-4
04-38-41-007-006-00080-9
04-38-41-007-006-00100-5
04-38-41-020-001-00180-2
04-38-41-030-000-02010-4
04-38-41-030-000-02050-5
04-38-41-030-000-02090-7
04-38-41-026-006-02560-1
04-38-41-030-000-02020-2
40-38-41-001-013-00000-2

Leased Properties (Lessee paying taxes):

Ocean East Mall Leases
Ocean East Mall – Thrift Store Lease
Smithfield Leases