

To: Property Appraisers, Tax Collectors, Clerks of the Court, Boards of County Commissioners, Taxing Authorities, and Interested Parties  
From: Property Tax Oversight Program  
Date: June 11, 2020  
Bulletin: PTO 20-06

**FLORIDA DEPARTMENT OF REVENUE  
PROPERTY TAX INFORMATIONAL BULLETIN**

**Property Damaged or Destroyed by Hurricane Michael**

The 2020 legislature enacted Chapter 2020-10, Section 3, Laws of Florida (HB 7097), effective for the 2019 through 2023 tax years. This law includes the following:

Section 3 creates section 193.1557, F.S., providing for assessment of certain property damaged or destroyed by Hurricane Michael in 2018, and providing that sections 193.155(4)(b), 193.1554(6)(b), or 193.1555(6)(b), F.S., relating to assessment of changes, additions or improvements, apply to such changes, additions, or improvements begun within five years after January 1, 2019. The new section 193.1557, F.S., applies to 2019 through 2023 tax years and stands repealed on December 31, 2023. The amendment is as follows:

Section 3. Section 193.1557, Florida Statutes, is created to read:

193.1557 Assessment of certain property damaged or destroyed by Hurricane Michael.—  
For property damaged or destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.  
193.1554(6)(b), or s. 193.1555(6)(b) applies to changes, additions, or improvements  
commenced within 5 years after January 1, 2019. This section applies to the 2019-2023  
tax rolls and shall stand repealed on December 31, 2023.

The full text of the law changes is available at <http://laws.flrules.org/2020/10>.

The Department of Revenue has provided this bulletin for your general information. Please distribute to your staff who may be affected by the changes in the law. If you have questions about its contents, please send them to [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).