



Property Tax Oversight Informational Bulletin

**Repeal of Refund of Taxes for Residential
Improvements Rendered Uninhabitable by
Hurricane Ian or Hurricane Nicole**

**June 17, 2024
PTO 24-02**

Effective January 1, 2024, Chapter 2024-03, Laws of Florida (SB 76), repeals section 197.3181, Florida Statutes (F.S.), *Refund of Taxes for Residential Improvements Rendered Uninhabitable by Hurricane Ian or Hurricane Nicole*.

Affected Rule and Forms:

The following rule and forms will be amended or repealed based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Repeal Form DR-5002, *Decision of the Value Adjustment Board Hurricane Ian or Hurricane Nicole Tax Refund*
- Repeal Form DR-5003, *Report of Total Reductions in Taxes from Hurricane Ian or Hurricane Nicole*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

Questions:

This bulletin is provided by the Department of Revenue for your general information. For questions, please email DORPTO@floridarevenue.com.

Reference:

The full text of the implementing law (chapter 2024-03, Laws of Florida) is available at <https://laws.flrules.org/2024/3>.

Implementing Date:

The implementing law is effective January 1, 2024 and first applies to the 2024 tax year.