



Property Tax Oversight Informational Bulletin
**Refund of Taxes for Residential Improvements
Rendered Uninhabitable by a Catastrophic Event**

PTO 22-06
June 1, 2022

Effective January 1, 2023, section 197.319, Florida Statutes, is created. The new section provides for a prorated refund of property taxes for residential property rendered uninhabitable for 30 days or more due to a catastrophic event in 2023 or thereafter. A “catastrophic event” is defined as a calamity or misfortune not caused, either directly or indirectly, by the property owner with the intent to destroy the property. The bill includes the term “residential improvements” which are defined as, “real estate used and owned as a homestead as defined in s. 196.012(13), F.S., or nonhomestead residential property as defined in s. 193.1554(1), F.S. If a residential improvement is rendered uninhabitable for at least 30 days, the property owner may apply for a refund of a portion of their property taxes for the time the property was uninhabitable. The property owner must file an application for refund with the property appraiser by March 1 of the year immediately following the catastrophic event. Upon receipt of such application, the property appraiser must investigate to determine whether the applicant is entitled to the refund. If the property owner fails to file the application by the March 1 deadline due to particular extenuating circumstances, they may file an application for refund and may file a petition to the value adjustment board requesting that the refund be granted.

If the property appraiser finds that the applicant is entitled to a refund, the property appraiser must provide an official written statement to the tax collector within 30 days after making such determination, but no later than April 1 of the year following the date on which the catastrophic event occurred. The tax collector must calculate the damage differential and process a refund equal to the amount of the catastrophic event refund. This relief is only available to property owners as a refund of taxes paid.

If the property appraiser determines that the applicant is not entitled to a refund, the applicant may file a petition with the value adjustment board to request that the refund be granted, pursuant to s. 194.011(3), F.S. The law specifies that refunds due from catastrophic event pursuant to s. 197.319, F.S., does not apply to any parcel for which an abatement of taxes is provided for due to a sudden and unforeseen collapse under s. 197.3195, F.S.,

By September 1 of each year, the tax collector must notify the Department and the local governing board of the total reduction in taxes for all properties that qualified for a refund during the year under s. 197.319, F.S.

This property tax relief first applies to the 2023 tax roll.

Affected Forms:

The following forms will be affected based on the law change:

- Form DR-486, *Petition to the Value Adjustment Board – Request for Hearing*
- Form DR-465, *Application for Catastrophic Event Tax Refund [new form]*

- Form DR-485C, *Decision of the Value Adjustment Board – Catastrophic Event Tax Refund [new form]*
- Form DR-522, *Report of Total Reductions in Taxes from Catastrophic Events [new form]*

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 2022-97, sections 14 and 15, Laws of Florida, CS/HB 7071), which creates s. 197.319, F.S., is available at http://laws.flrules.org/files/Ch_2022-097.pdf.

Implementing Date

The implementing law is effective January 1, 2023.