



Property Tax Oversight Informational Bulletin

Abatement of Ad Valorem Taxes and Non-ad Valorem Assessments Following Destruction Caused by a Sudden and Unforeseen Collapse

**PTO 22-07
June 1, 2022**

The 2022 Legislature created section 197.3195, Florida Statutes, to provide retroactive property tax relief to parcel owners affected by a sudden and unforeseen collapse of a multistory residential building with at least 50 dwelling units, beginning January 1, 2021.

Eligibility for the abatement must be determined by the property appraiser if the condition of the residential improvement must have been such that on January 1 of the year immediately preceding the collapse, the residential improvement had no value due to a latent defect of the property not readily discernable by inspection. Once this determination is made, the property appraiser must notify the tax collector in an official written statement containing all information necessary for the tax collector to abate the taxes and non-ad valorem assessments for each affected parcel owner.

Parcel owners whose property tax is abated are not required to make a payment and property appraisers and tax collectors are prohibited from issuing tax notices. In lieu of such notices, the property appraiser must notify the affected parcel owners of the abatement. Tax payments received by the tax collectors are eligible for a refund upon application made to the tax collector for the year of collapse.

The bill requires value adjustment boards to dismiss petitions filed by parcel owners challenging the value of the parcel for the year of the collapse. The bill amended s. 194.032(1)(b), F.S., to permit the value adjustment board to meet and hear denials of tax abatements from destruction caused by a sudden and unforeseen collapse based on the statutory criteria in s. 197.3195, F.S. The law specifies that s. 197.319, F.S., relating to refunds due from catastrophic events, does not apply to any parcel for which an abatement of taxes is provided under s. 197.3195, F.S., due to a sudden and unforeseen collapse.

For purposes of determining the “Save Our Homes” assessment limitation for property newly homesteaded by an affected parcel owner, the property appraiser must use the just value and assessed value of the destroyed parcel on January 1 of the year preceding the year of the destruction.

This law applies retroactively to January 1, 2021, and will be repealed December 31, 2023, unless reviewed and saved from repeal through reenactment by the Legislature.

Questions:

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

Reference:

The full text of the implementing law (chapter 2022-97, sections 16 and 17, Laws of Florida, CS/HB 7071), which creates s. 197.3195, F.S., is available at http://laws.flrules.org/files/Ch_2022-097.pdf.

Implementing Date:

The implementing law is effective on becoming law May 6, 2022.