



Property Tax Oversight Informational Bulletin

**Offset of Reductions in Ad Valorem Tax Revenue
from Refunds Due to Hurricane Ian or Hurricane
Nicole**

**PTO 23-02
July 18, 2023**

Effective upon becoming law, May 25, 2023, section 50 of Chapter 2023-157, Laws of Florida (L.O.F), appropriated \$35 million dollars for the fiscal year beginning October 1, 2023-September 30, 2024, from the General Revenue Fund to the Department of Revenue for distribution to affected taxing jurisdictions to offset reductions in ad valorem tax revenue due to taxpayer refunds made in accordance with s. 197.3181, F.S. for uninhabitable property caused by Hurricane Ian or Hurricane Nicole.

During the 2022 Special Legislative Session, s. 197.3181, F.S. was created to provide property tax relief for residential properties rendered uninhabitable for 30 days or more due to Hurricane Ian or Hurricane Nicole. Form DR-5001, *Application for Hurricane Ian or Hurricane Nicole Tax Refund*, was created for affected property owners to apply to their county property appraiser for a refund of a portion of their property taxes levied and paid in 2022, for the time the property was uninhabitable. County tax collectors are required to provide the Department and the governing board of each affected local government the total ad valorem tax reduction for all properties that qualified for a refund, by submitting Form DR-5003, *Report of Total Reductions in Taxes From Hurricane Ian or Hurricane Nicole*.

To participate in the distribution of the funds appropriation to offset the reductions in ad valorem tax revenue, as provided in section 50 of Chapter 2023-157, L.O.F., **taxing jurisdictions must apply to the Department by October 1, 2023**. The Department created and made available for application **Form DR-5004, *Application to Offset Total Reductions in Ad Valorem Tax Revenue from Refunds Due to Hurricane Ian or Hurricane Nicole***. The application should be submitted along with documentation supporting the taxing jurisdiction's reduction in ad valorem tax revenue. The requested documentation is a copy of the Form DR-5003, *Report of Total Reductions in Taxes from Hurricane Ian or Hurricane Nicole*, as reported by the county tax collector, required under s. 197.3181(5), F.S. The form will list the taxing jurisdiction's reductions in ad valorem tax revenues.

Affected Rule and Form:

Form DR-5004, *Application to Offset Total Reductions in Ad Valorem Tax Revenue from Refunds Due to Hurricane Ian or Hurricane Nicole*.

The emergency rule adopting Form DR-5004 is available **here**.

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 2023-157, section 50, Laws of Florida, HB 7063), is available at <http://laws.flrules.org/2023/157>.

Implementing Date:

The implementing law is effective upon becoming law, which was May 25, 2023.