



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

PTO 23-08
August 25, 2023

Section 13 of Chapter 2023-157, Laws of Florida (L.O.F.), amends the following subsections of section 197.319, Florida Statutes (F.S.):

- Section 197.319(1)(e), F.S. Amended to define “postcatastrophic event just value” as the just value of the residential parcel on January 1 of the year in which a catastrophic event occurred, adjusted by subtracting the just value of the residential improvement on January 1 of the year in which the catastrophic event occurred.
- Section 197.319(1)(f), F.S. Amended to define “residential improvement” as a residential dwelling or house on real estate used and owned as a homestead as defined in s. 196.012(13), F.S., or as nonhomestead residential property as defined in s. 193.1554(1), F.S.
- Section 197.319(1)(g), F.S. Amended to define “uninhabitable” as the loss of use and occupancy of a residential improvement for the purpose for which it was constructed resulting from damage to or destruction of, or from a condition that compromises the structural integrity of, the residential improvement which was caused by a catastrophic event.
- Section 197.319(2)(a), F.S. Amended to state a property owner must file an application for refund of taxes paid for the year in which a catastrophic event occurs with the property appraiser on a form prescribed by the Department of Revenue and furnished by the property appraiser. The refund application is due by March 1 of the year following the catastrophic event. The property appraiser may allow applications to be filed electronically.
- Section 197.319(2)(b), F.S. Amended to add that the application for refund must describe the catastrophic event. To determine uninhabitability, the application must be accompanied by supporting documentation, including, but not limited to utility bills, insurance information, contractors’ statements, building permit applications, or building inspection certificates of occupancy.
- Section 197.319(2)(d), F.S. Amended to state the property appraiser shall review the refund application and determine if the applicant is entitled to a refund. No later than April 1 of the year following the date the event occurred, the property appraiser must:
 - notify the applicant if the property appraiser determines the applicant is not entitled to receive a refund. If the property appraiser determines the applicant is not entitled to a refund, the applicant may file a petition with the value adjustment board requesting the refund be granted. The petition must be filed with the value adjustment board on or before the 30th day following the issuance of the notice by the property appraiser.
 - issue an official written statement to the tax collector and applicant if the property appraiser determines the applicant is entitled to a refund within 30 days after the

determination but no later than by April 1 of the year following the date on which the catastrophic event occurred.

- Section 197.319(3)(a), F.S. Amended to state that upon receipt of the written statement from the property appraiser, the tax collector shall calculate the damage differential and process a refund for property taxes already paid.
- Section 197.319(3)(b), F.S. Amended to state that if the property taxes for the year in which the event occurred are not paid, the tax collector must process a refund in an amount equal to the catastrophic refund event refund only upon receipt of timely payment of property taxes for the year in which the event occurred.

Subsections 197.319(6) and 197.319(7), F.S., are created:

- Subsection 197.319(6), F.S., states that for purposes of section 197.319, F.S., a residential improvement that is uninhabitable has no value.
- Subsection 197.319(7), F.S., states the catastrophic event refund is determined only for purposes of calculating tax refunds for the year in which the residential improvement is uninhabitable because of a catastrophic event and does not determine a parcel's just value as of January 1 of any subsequent year.

Section 14 of Chapter 2023-157, Laws of Florida, states that amendments made by section 13 to section 197.319, F.S., first apply to the 2024 tax roll.

Affected Rules and Forms:

Form DR-465, *Application for Catastrophic Event Tax Refund*

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. Any questions, please email DORPTO@floridarevenue.com.

Reference:

The full text of the law (chapter 2023-157, sections 13 and 14, Laws of Florida, HB 7063), is available at <http://laws.flrules.org/2023/157>.

Implementing Date:

The law is effective January 1, 2024.