



Property Tax Oversight Informational Bulletin
**Offset of Reductions in Ad Valorem Tax Revenue
from Refunds Due to a Catastrophic Event**

**July 25, 2025
PTO 25-04**

The 2025 Florida Legislature appropriated \$500,000 dollars for the fiscal year 2025-2026 from the General Revenue Fund to the Department of Revenue for distribution to affected taxing jurisdictions in fiscally constrained counties, as defined in section 218.67(1), Florida Statutes (F.S.). The funds are appropriated to offset reductions in ad valorem tax revenue experienced by fiscally constrained counties due to taxpayer refunds made in accordance with section 197.319, F.S., for property rendered uninhabitable by a catastrophic event. See Chapter 2025-208, section 100, Laws of Florida, effective upon becoming law, June 30, 2025.

To participate in the distribution of the appropriated funds to offset reductions in ad valorem tax revenue, **taxing jurisdictions in fiscally constrained counties must apply to the Department by October 1, 2025.** The Department adopted application **Form DR-5006, *Application to Offset Total Reductions in Ad Valorem Tax Revenue from Refunds Due to a Catastrophic Event*** by emergency rule. The application should be submitted along with any documentation supporting the taxing jurisdiction's reduction in ad valorem tax revenue including a copy of the Form DR-522, *Report of Total Reductions in Taxes From Catastrophic Events*, as reported by the county tax collector under s. 197.319, F.S. This form lists the taxing jurisdiction's total reductions in ad valorem tax revenues.

After the October 1, 2025, application deadline, the Department will review all submitted Form DR-5006's. After review of all completed applications and supporting documentation, the Department will distribute the appropriated funds as quickly as possible to affected taxing jurisdictions.

Affected Rule and Form

Form DR-5006, *Application to Offset Total Reductions in Ad Valorem Tax Revenue From Refunds Due to a Catastrophic Event.*

The emergency rule adopting Form DR-5006 is available [here](#).

Questions

This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference

The full text of Chapter 2025-208, Laws of Florida, is available at <https://laws.flrules.org/2025/208>.

Implementing Date

The implementing law is effective upon becoming law, June 30, 2025.