



Frequently Asked Questions
For Taxing Jurisdictions Applying to Offset Reductions
in Property Tax Revenue from Hurricane Ian or Hurricane Nicole

Section 50 of chapter [2023-157](#), Laws of Florida

1. Q: What is the process to apply for the offset of reduction of property tax revenues?

A: To apply, taxing jurisdictions must submit the *Application to Offset Total Reductions in Ad Valorem Tax Revenue from Refunds Due to Hurricane Ian or Hurricane Nicole* ([Form DR-5004](#)) to the Department of Revenue (Department) by October 1, 2023. **Because October 1, 2023 falls on a Sunday, the Department will accept applications received through Monday, October 2, 2023.**

The application should be submitted with a copy of the *Report of Total Reductions in Taxes from Hurricane Ian or Hurricane Nicole* (Form DR-5003) as reported by the county tax collector (required under [section 197.3181\(5\)\(b\), Florida Statutes](#). DR-5003 lists the reduction in property tax revenues that affected the taxing jurisdiction(s).

The completed application and copy of Form DR-5003 should be submitted to PTOResearchAnalysis@FloridaRevenue.com

or mailed to:

Florida Department of Revenue
Property Tax Oversight Research and Analysis
P.O. Box 3000
Tallahassee, Florida 32315-3000

2. Q: Will a taxing jurisdiction receive the offset in reduction as soon as their application is received by the Department?

A: No. The Department will review **all** submitted DR-5004's once the October 2, 2023 deadline has been reached. After review of all completed applications and copies of DR-5003 forms, the Department will issue the offset in reduction of property tax revenues as quickly as possible to affected taxing jurisdictions.

3. Q: How will the taxing jurisdiction receive the reimbursement?

A: Affected taxing jurisdictions must be registered with the state's [Vendor Information Portal](#) and submit an electronic W-9 form with the Department of Financial Services in order to receive funds from the state. All affected taxing jurisdictions planning to apply to the Department of Revenue should ensure they are properly registered. For vendor registration questions or assistance, affected taxing jurisdictions should visit this [webpage](#) or call (866) 352-3776. Distributions will be made by electronic transfer or check depending on the taxing jurisdiction's preference at time of registration.

If you have additional questions, please submit them to DORPTO@FloridaRevenue.com.