



Property Tax Oversight Informational Bulletin

**Refund of Taxes for Residential Improvements
Rendered Uninhabitable by Hurricane Ian or
Hurricane Nicole**

**PTO 22-10
December 22, 2022**

The Florida Legislature held a Special Legislative Session December 12-16, 2022. On December 16, 2022, Chapter 2022-272, was signed into law by Governor DeSantis, providing property tax relief for residential properties rendered uninhabitable for 30 days or more due to Hurricane Ian or Hurricane Nicole.

Effective January 1, 2023, section 197.3181, Florida Statutes (F.S.), is created. The new section provides that if a residential improvement is rendered uninhabitable for 30 days or more due to Hurricane Ian or Hurricane Nicole, the property owner may apply for a refund of a portion of their property taxes levied and paid for in 2022, for the time the property was uninhabitable.

This section operates similarly to current law s. 197.319, F.S., but applies only to those properties rendered uninhabitable by Hurricane Ian or Hurricane Nicole.

The term “uninhabitable” is defined in s. 197.3181, F.S. 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 Hurricane Ian or Hurricane Nicole during the 2022 calendar year.”

The property owner must file an application for refund with the property appraiser no sooner than January 1, 2023, and **no later than April 3, 2023**. (The law provides that this date is April 1, 2023; however, this date is a Saturday, and therefore the date is extended to Monday April 3, 2023). The application must be accompanied by supporting documentation and verified under oath. Section 197.3181, F.S., provides a property owner who fails to file the application by the April 3, 2023 deadline, waives the property owner’s claim for a refund of taxes under s. 197.3181, F.S. Property owners should file this application for refund even if they have not yet paid. If the property appraiser determines the applicant is eligible, refunds are to be processed upon timely payment of 2022 property taxes by the property owner, or immediately if the taxes have already been paid.

Upon review, **no later than June 1, 2023**, the property appraiser must either notify the applicant of ineligibility or notify both the applicant and tax collector if the applicant is eligible for a refund. If the property appraiser determines the applicant is eligible, the tax collector shall calculate the damage differential and process the refund. Refunds are to be processed upon timely payment of 2022 property taxes by the property owner, or immediately if the taxes have already been paid.

If the property appraiser determines that the applicant is not entitled to a refund, the applicant may file a petition with the value adjustment board to request that the refund be granted, pursuant to s. 194.011(3), F.S.

This property tax relief will apply retroactively to January 1, 2022 and will expire on January 1, 2024.

Affected Form:

The Department has created and made available for use, starting January 1, 2023:

- Form DR-5001, *Application for Hurricane Ian or Hurricane Nicole Tax Refund*

The form, both in Word and fillable PDF, is available under Refund Forms **here**.

The Department anticipates developing additional forms beginning in early 2023 to further assist with the implementation of the property tax relief provided by section 197.3181, F.S.

Information about the status of the Department's forms and rule development is available at **<https://floridarevenue.com/rules>**.

Reference:

The full text of the implementing law (chapter 2022-272, sections 3 and 7, Laws of Florida, SB 4-A), which creates s. 197.3181, F.S., is available at: **here**.

The emergency rule adopting Form DR-5001 is available **here**.

Questions:

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