



# Application for Hurricane Ian or Hurricane Nicole Tax Refund

Section 197.3181, Florida Statutes

This completed application, including required documentation, must be filed with the county property appraiser on or before **April 3, 2023**.

<b>COMPLETED BY APPLICANT</b>			
Applicant name		County	
Mailing address		Property address (if different from mailing)	
Phone		Parcel identification number, if available	
Number of days property was uninhabitable in 2022 (must be uninhabitable for at least 30 days):			
<b>For the purposes of determining uninhabitability, this application must be accompanied by supporting documentation, including but not limited to, items such as utility bills, insurance information, contractors' statements, building permit applications, or building inspection certificates of occupancy, and other documents establishing the property was uninhabitable at least 30 days in 2022.</b>			
Florida law requires property appraisers to determine if you are entitled to a refund of taxes. Supporting documentation is required for purposes of determining the conditions of uninhabitability and subsequent habitability. I grant permission to allow the property appraiser to review the supporting documents.			
Under penalties of perjury, I declare that I have read this application and that the facts stated in it are true to the best of my knowledge and belief.			
_____ Signature of property owner		_____ Date	
<i>Complete and provide to the county property appraiser .</i>			
<b>COMPLETED BY PROPERTY APPRAISER</b>			
1. Just value of residential parcel as of January 1, 2022:			
2. Number of days property was uninhabitable in 2022 (must be uninhabitable for at least 30 days):			
3. Postdisaster just value:			
4. Percent change in value:			
The property appraiser has determined that the applicant's entitlement to the refund is based on the above factors.			
_____ Signature, property appraiser or designee		_____ Date	
<i>Provide a copy to the property owner. For approved applications, forward to the county tax collector on or before June 1.</i>			

## Instructions

Section 197.3181, Florida Statutes (F.S.), provides a refund of property taxes originally levied and paid for residential improved property rendered uninhabitable for at least 30 days due to Hurricane Ian or Hurricane Nicole. To be eligible for refund, the property must be determined “uninhabitable,” that is the property could not be used or occupied for the purpose for which it was constructed for a period of at least 30 days as evidenced by documentation. The owner of the property must file this sworn application with the property appraiser’s office by **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]

You should file this application even if you have not paid the tax due. 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. Section 197.3181(4), F.S., provides a property owner who fails to file an application by the deadline waives a claim for a refund of taxes under this section.

### Completed by Applicant:

- If available, provide the parcel identification number for the damaged or destroyed property.
- You are required to provide any documentation supporting the claim that the property was uninhabitable during the specified period.
- After completion of this application, sign, date, and forward it to the property appraiser’s office in the county where the property is located.
- If approved, the county tax collector will issue a refund to the applicant.

The property appraiser will notify the property owner no later than June 1, 2023, of the determination. If your application for tax refund under section 197.3181, F.S., is not determined satisfactorily, the Florida Property Taxpayer’s Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file a petition with the value adjustment board clerk, pursuant to section 194.011(3), F.S. Regardless of a scheduled informal conference with the property appraiser, petitions involving determinations on refund of paid taxes for Hurricane Ian or Hurricane Nicole must be submitted to the value adjustment board on or before the 30<sup>th</sup> day following the issuance of the notice by the property appraiser. Complete and file Form DR-486, *Petition to the Value Adjustment Board – Request for Hearing*, with the value adjustment board clerk (Form DR-486 is incorporated by reference in Rule 12D-16.002, F.A.C.).

### Completed by Property Appraiser:

- The property appraiser must review the application and attached documentation from the applicant to determine if the applicant is entitled to a refund of taxes.
- If the applicant is eligible for the refund and the application was timely filed, review, sign, and date the application. Issue an official written statement to the tax collector and the applicant. The statement must provide:
  - The just value of the residential improved property as of January 1, 2022.
  - The total number of days during 2022 the residential improved property was uninhabitable.
  - The postdisaster just value as determined by the property appraiser.
  - The percent change in value applicable to the residential improved property.
- Provide a copy of this application, containing the property appraiser’s determination, to the applicant.