



Application for Catastrophic Event Tax Refund

Section 197.319, Florida Statutes

DR-465
N. 01/23
Rule 12D-16.002
F.A.C.
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This completed application, must be filed with the county property appraiser on or before March 1 of the year immediately following the catastrophic event.

COMPLETED BY APPLICANT			
Applicant name		County	
Mailing address		Property address (if different from mailing)	
Phone		Parcel identification number, if available	
1. Date the catastrophic event occurred in your county			
2. Number of days property was uninhabitable during the calendar year that the catastrophic event occurred (must be uninhabitable for at least 30 days):			
3. Has the property been restored to a habitable condition? Yes <input type="checkbox"/> No <input type="checkbox"/> If so, when was the property habitable? _____			
<p>Florida law requires property appraisers to determine if you are entitled to a refund of taxes. Your property appraiser will notify you if supporting documentation is required for purposes of determining the conditions of uninhabitability and subsequent habitability, such as utility bills, insurance information, contractors' statements, building permit applications, or building inspection certificates of occupancy. I grant permission to allow the property appraiser to review the supporting documents, if requested.</p> <p>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.</p>			
_____ Signature of property owner		_____ Date	
<i>Complete and provide to the county property appraiser.</i>			
COMPLETED BY PROPERTY APPRAISER			
1. Just value of residential parcel as of January 1 of the year the catastrophic event occurred:			
2. Number of days property was uninhabitable (must be uninhabitable for at least 30 days):			
3. Postcatastrophic event just value:			
4. Percent change in value:			
<input type="checkbox"/> Approved Amount _____ <input type="checkbox"/> Denied Amount _____			
<p>The property appraiser has determined that the applicant's entitlement to the refund is based on the above factors.</p>			
_____ Signature, property appraiser or designee		_____ Date	
<i>Provide a copy to the property owner.</i>			
<i>For approved applications, forward to the county tax collector on or before April 1.</i>			

Instructions

Section 197.319, Florida Statutes (F.S.), provides a refund of property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to a catastrophic event. 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 a sworn application with the property appraiser’s office by **March 1**, of the year immediately following the catastrophic event. An application may be filed if the residential property is restored to a habitable condition before December 1 of the year the catastrophic event occurred, but not sooner than 30 days after the residential property has been restored to habitable condition.

Completed by Applicant:

- If available, provide the parcel identification number for the damaged or destroyed property.
- If requested by your property appraiser, 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 of the determination. If your application for tax refund under section 197.319, 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), Florida Statutes. Regardless of a scheduled informal conference with the property appraiser, petitions involving determinations on refund of taxes for catastrophic event may be petitioned to the value adjustment board. 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 investigate the application and any documentation requested 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. Forward a copy to the tax collector by April 1, of the year following the date on which the catastrophic event occurred, providing:
 - The just value of the residential improved property as of January 1 of the year the catastrophic event occurred
 - The total number of days the residential improved property was uninhabitable
 - The postcatastrophic event just value
 - The percent change in value applicable to the residential improved property
 - Amount approved or denied
- Provide a copy of this application, containing the property appraiser’s determination, to the applicant.