

**[Suggested Form]**  
**Application for Assessment of Agricultural Equipment  
Unable to be Used Due to Hurricane Idalia**

Section 193.4518, Florida Statutes

This application is available in the following counties only: Charlotte, Citrus, Columbia, Dixie, Gilchrist, Hamilton, Hernando, Jefferson, Lafayette, Levy, Madison, Manatee, Pasco, Pinellas, Sarasota, Suwannee, or Taylor County.

The application is due to the property appraiser by **March 1, 2024**.

Applicant name/owner		County	
Mailing address		Physical address (if different from mailing)	
Phone		TPP account or FEIN number	

<b>Agricultural Equipment Summary Schedule</b>	<b>PA Use Only</b>
List the agricultural equipment with an assessment value no greater than its salvage value and unable to be used for at least 60 days. List the equipment as it appeared on the <i>Tangible Personal Property Tax Return (Form DR-405)</i> filed in 2023. Attach additional pages if needed.	

I certify that the agricultural equipment listed above was unable to be used for at least 60 days for its intended purpose, due to the effects of Hurricane Idalia in 2023.

\_\_\_\_\_ Date \_\_\_\_\_

Signature, applicant or preparer

*Complete and provide to the county property appraiser.*

## [Suggested Form]

### Instructions

The 2023 Florida Special Legislative Session enacted section 193.4518, F.S. providing for agricultural equipment tangible personal property (TPP) damaged by Hurricane Idalia in 2023 and unable to be used for its intended purpose to be assessed at no greater than salvage value on the 2024 tax roll. To be eligible for the assessment, the TPP must be determined “unable to be used;” that is, the TPP was damaged, or the farm, farm operation, or agricultural facility was affected to such a degree that the TPP could not be used for its intended purpose for at least 60 days due to the effects of Hurricane Idalia. The owner of the property must file an application with the property appraiser’s office by **March 1, 2024**.

#### Completed by applicant:

- If available, provide the TPP account number.
- List the agricultural equipment unable to be used for its intended purpose for at least 60 days due to Hurricane Idalia in 2023 with an assessment value no greater than its salvage value. List the equipment as it appeared on your 2023 *Tangible Personal Property Tax Return* (Form DR-405).
- After completing this form, sign, date, and forward it to the property appraiser’s office in the county where the property is located.

If your application for assessment under s. 193.4518(4), 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 s. 194.011(3), F.S. Regardless of a scheduled informal conference with the property appraiser, petitions involving assessment determinations may be petitioned to the value adjustment board. Complete and file *Petition to The Value Adjustment Board – Request for Hearing* (Form DR-486) with the value adjustment board clerk (Form DR-486 is incorporated by reference in Rule 12D-16.002, F.A.C.).